$$
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SEAT NO.
CODE:
Duration: 3 hours
Instructions :- (I) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.
(3 )Use of simple calculator is allowed.
(4) Working notes should form part of answers.

Q:1 A) Choose the correct answer from the options given below (Any 10)

1) Under Fixed Capital Method profit \& losses are shared by the partners in $\qquad$ .
a) Capital Ratio
b) Equal Ratio
c) Agreed Ratio
d) Loan Ratio
2) In case a partner is given, guarantee by other partners the loss on such guarantee is borne by
a) All the partners
b) Firn
c) Partner who gave guarantee
d) Creditors of the firm
3) In the absence of any provision in the deed profits and losses are shared by partners
a) In Capital ratio
b) In Loan ratio
c) Equally
d) In Provisional ratio
4) Bank loan is Rs 30,000 secured against stock and stock sold for Rs 25,000 , Balance Rs 5,000 is $\qquad$ .
a) Secured
b) Unsecured
c) Premier Secured
d) Special Secured
5) Contingency Reserve is Rs 20,000 and Contingent Liability is Rs 18,000 . How would you deal with the remaining Contingency Reserve. $\qquad$ .
a) Rs 2,000 should be distributed among b) Rs 20,000 should be distributed among the partners in their profit-sharing ratio the partners in capital ratio.
c) Rs 18,000 should be distributed among the partners equally
d) Rs 18,000 should be distributed among the partners in capital ratio.
6) Anil and Sunil are partners sharing profits and losses in the ratio of $2: 1$. Their Capital is Rs 60,000 and Rs 80,000 respectively. The Capital ratio will be $\qquad$ .
a) $3: 4$
b) $4: 3$
c) $2: 1$
d) $1: 1$
7) In Amalgamation of firms, realisation expenses are $\qquad$ .
a) Debited to Bank Account
b) Debited to Realisation Account
c) Credited to Capital Account
d) Debited to Capital Account
8) Purchase Consideration is the amount payable by $\qquad$ .
a) New firm to the Old firm
b) Old firm to the Partners
c) Old Firm to the Debtors
d) New Firm to the Bank
9)- On amalgamation, General Reserve distributed among the $\qquad$ ـ.
a) Old partners in old ratio
b) Old partners in new ratio
c) New partners in old ratio
d) New partners in new ratio
9) A partnership firm is $\qquad$ on conversion into a Limited Company.
a) Formed
b) Dissolved
c) Proposed
d) Modified
10) Cash Balance taken over by a Limited Company is debited to $\qquad$ A/c
a) Realisation Account
b) Partner's Capital Account
c) Partner's Current Account
d) Loan Account

## CODE:

SEAT NO.

## Duration: 3 hours

12) Income received in advance is shown on
a) Liabilities $\qquad$ side of Balance Sheet
c) Debit
b) Assets
d) Expenses

Q:1 B) State whether following statements are True or False (Any 10)

1) Purchase of machinery is shown in Trading Account on debit side
2) Sleeping Partner is oip Firm every partner is entitled to get salary.
3) Excess Capital methe who takes active part in the conduct of the business.
4) Loss on realisation is known as maximum loss method.
5) Objective of amalgamation be distributed among the partners in their capital ratio.
6) On amalgamation fination is to increase profitability of firms.
7) A Partnership firm hictitious assets are transferred to Capital Accounts.
8) In case of firm has limited managerial skills.
consideration is settled in of partnership firm into a limited company, purchase
9) Take-over of liability
10) On amalgamation, Relisation Aer should be deducted from capital account balance.
11) In the absence of specific provision in prepared to close the books of the new firm. allowed on partners loans.

Q:2 Answer (a) or (b) of the following:
a) $\mathrm{A}, \mathrm{B} \& \mathrm{C}$ share profits and losses in the ratio of $1 / 3,1 / 2$ and $1 / 6$ respectively. Their partnership was dissolved on $30^{\text {th }}$ June, 2022 on which date their Balance Sheet was as
under:

| Liabilities |  | Ameet as on 31 ${ }^{\text {st }}$ March, 2022 |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Capitals |  | (Rs) | Assets | Amount |
| A | 80,000 |  | Cash | (Rs) |
| B | 45,000 |  |  | 16,000 |
| Loans | 8,0,00 | 1,33,000 |  |  |
| A | 24,000 |  | Debtors |  |
| Creditors | $\underline{16,000}$ | 40,000 |  | 1,68,000 |
|  |  | 80,000 | Stock |  |
| he Partn | d | 2,53,000 |  | 69,000 |
| ealisation | ted the | as and whe | available. | 2,53,000 |

Realisation expenses were incurred as Rs 8,200 on realising the assets.
The net realization was as under:
July Rs 44,000 , August Rs 42,000, September Rs 65,000 , October Rs 48,000 \&
November Rs 24,000
November Rs 24,000
You are asked to prepare necessary statement of distribution of cash, using proportionate capital method. All your working notes should form part of your answer.

## SEAT NO.

$\qquad$
CODE:
Duration: 3.hours
Marks: 100
b) $\mathrm{FY}, \mathrm{SY}$ \& TY were in a partnership, sharing profit and losses in the ratio of 2:1:1. They decided to dissolve the partnership on the basis of the following Balance Sheet:

Balance Sheet as on $31^{\text {st }}$ March, 2022

| Liabilities | Amount <br> (Rs) | Assets | Amount <br> (Rs) |
| :--- | :--- | :--- | :--- |
| Sundry Creditors | 45,000 | Premises | $1,20,000$ |
| Loan on (mortgage on <br> premises) | 90,000 | Sundry Debtors | $1,80,000$ |
| FY's Loan | 45,000 | Stock | $2,10,000$ |
| Partner's Capital |  | Cash | 9,000 |
| FY $\quad 1,50,000$ |  |  |  |
| SY $\quad 1,20,000$ |  |  |  |
| TY | $\underline{69,000}$ | $3,39,000$ |  |
|  | $\underline{\mathbf{5 , 1 9 , 0 0 0}}$ |  | $\mathbf{5 , 1 9 , 0 0 0}$ |

The assets were realised as follows:

- June 2021 Rs 15,000 received after meeting in full the mortgage loan
- July 2021 Debtors Rs 45,000 Stock Rs 30,000
- August 2021 Debtors Rs 60,000 Stock Rs 75,000
- September 2021 Debtors Rs 51,000 Stock Rs 60,000 (final)
- The remaining stock was taken over by 'SY' at an agreed value of Rs 9,000 .
- The sundry creditors were settled for Rs 42,000 .
- The partners decided to distribute cash as and when realized.

You are required to show the distribution of cash, applying 'highest relative capitals method'

## Q:3 Answer (a) or (b) of the following:

a) Riya and Priya were partners sharing profits and losses in the ratio of 1:2 and Diya and Siya were sharing profits and losses equally. Following were their Balance Sheets as on $31^{\text {st }}$ March 2022.

| Liabilities | Riya \& Priya Rs. | Diya \& Siya Rs. | Assets | Riya \& Priya Rs. | Diya \& Siya Rs. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Capital Accounts: |  |  | Goodwill | 80,000 |  |
| Riya | 6,00,000 | - | Machinery | 4,00,000 | 5,40,000 |
| Priya | 6,00,000 | - | Furniture | 1,60,000 | 1,80,000 |
| Diya |  | 5,00,000 | Stock | 4,00,000 | 4,80,000 |
| Siya |  | 6,40,000 | Debtors | 3,80,000 | 3,40,000 |
| Creditors | 2,00,000 | 3,00,000 | Fixture | 32,000 | 24,000 |
| Bills Payable | 90,000 | 1,50,000 | Bank | 60,000 | 52,000 |
| Outstanding Rent | 30,000 | 40,000 | Cash | 8,000 | 14,000 |
|  | 15,20,000 | 16,30,000 |  | 15,20,000 | $\underline{16,30,000}$ |

The firms are amalgamated on the following terms:

1) Outstanding Rent was paid in full by the respective firms through bank account.
2) Creditors of both the firms were taken by the new firm at a discount of $5 \%$ and Bills Payable at book value.
3) Machinery is subject to $5 \%$ depreciation in case of both the firms.
$\qquad$

## CODE:

4) Stock of Riya and Priya was valued at Rs $4,42,000$ and that of Diya and Siya was valued at Rs 4,02,000.
5) All remaining assets (including Cash \& Bank) of both the firms to be taken over at book values after the required adjustments.
6) Goodwill of Riya and Priya was valued at Rs $1,20,000$ and that of Diya and Siya at Rs $1,60,000$.
You are required to:
7) Calculate Purchase Consideration
8) Prepare Realisation Account, Partner's Capital Account, New Firms Account and Bank Account in the Books of Riya and Priya.
9) Prepare Amalgamated Balance Sheet of the New Firm.

OR
b) Ram and Sham were equal Partners. Their Balance Sheet as on 31.3.2022 as follows Balance Sheet as on 31.3.2022

| Liabilities | Rs | Assets | Rs |
| :---: | :---: | :---: | :---: |
| Capital A/c Ram 1,65,000 |  | Land \& Building | 4,20,000 |
| Capital A/c Sham 1,85,000 | 3,50,000 | Plant \& Machinery | 1,05,000 |
| General Reserve | 45,000 | Stock | 55,000 |
| 11 \% Bank Loan | 2,50,000 | Cash/Bank | 25,000 |
| Creditors | 15,000 | Debtors | 55,000 |
|  | 6,60,000 |  | 6,60,000 |

The Partners of the firm decided to convert their business into limited Company in the name of Ramsham Ltd. Company to take over the business of firm on the above date subject to following adjustment.

1) The assets are transferred to new company except Cash/Bank Balance, Debtors at Rs. 50,000 , Land \& Building at Rs. $7,40,000$, Stock at Rs. 60,000 and Plant \& Machinery at Rs. 90,000.
2) Goodwill valued at Rs. 50,000 .
3) Consider Bank Loan along with Rs. 5,000 towards additional Interest \& Creditors at Rs 13,000 .
4) Purchase Consideration is to be given in the form of 60,000 Equity Shares of Rs 10 each and Balance in 9\% Debentures of Rs. 100 each.
You are required to calculate Purchase Consideration \& also Prepare necessary Ledger Accounts to close the books of Firm

## CODE:

Duration: $\mathbf{3}$ hours
Marks: 100
Q:4 Answer (a) or (b) of the following:
a) The following is the Trial Balance of firm as on $31^{\text {st }}$ March, 2022.

| Debit | Amount <br> (Rs) | Credit | Amount <br> (Rs) |
| :---: | :---: | :---: | :---: |
| Drawings: |  | Capital: Alia | 1,44,000 |
| Alia | 90,000 | Bhumi | 72,000 |
| Bhumi | + 45,000 | Kriti (including | 90,000 |
| Kriti | 9,000 | goodwill) |  |
| Furniture | 63,000 | Sales | 10,80,000 |
| Purchases | 6,60,000 | Creditors | 21,000 |
| Stock | 1,50,000 |  |  |
| Sundry | 31,200 |  |  |
| Expenses |  |  |  |
| Salary | 72,000 |  |  |
| Rent \& Taxes | 35,400 |  |  |
| Debtors | 1,86,000 |  |  |
| Cash \& Bank | 65,400 |  |  |
|  | 14,07,000 |  | 14,07,000 |

## Adjustments

1) Alia \& Bhumi were partners sharing profits and losses equally.
2) Ms. Kriti was admitted to partnership on $1^{\text {st }}$ July, 2021.
3) On $31^{\text {st }}$ March, 2022 stock was valued at Rs $1,41,000$.
4) Charge depreciation on Furniture @ $10 \%$ p.a.
5) Kriti's share of Goodwill was valued at Rs. 60,000 as on $1^{\text {st }}$ July, 2021 and the same is to be adjusted from her Capital Account.
You are required to prepare Trading, P\&LA/c, P\&L Appropriation A/c, Partner's Capital $\mathrm{A} / \mathrm{C}$ and a Balance Sheet as on $31 / 03 / 2022$.

## OR

b) Global Bros. and Local Bros. decided to amalgamate and form a new firm called Planet \& Co. on the following terms and conditions on $31^{\text {st }}$ March 2022, when their Balance Sheet were as follows:

| Liabilities | Global Bros. Rs. | Local Bros. Rs. | Assets | Global Bros. Rs. | Local Bros. Rs. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Capital Accounts: |  |  | Building | 1,40,000 | 2,87,000 |
| Mark | 4,20,000 | - | Furniture | 42,000 |  |
| Jhonson | 2,10,000 | - | Investment | 2,10,000 | 84,000 |
| Rohit | - | 2,80,000 | Stock | 2,38,000 | 3,26,200 |
| Rahul |  | 4,55,000 | Debtors | 1,40,000 | 5,25,000 |
| Creditors | 1,40,000 | 3,22,000 | Bank | 70,000 | 72,800 |
| Bank Loan | 70,000 | 2,38,000 |  |  |  |
|  | 8,40,000 | 12,95,000 |  | 8,40,000 | 12,95,000 |

## Duration: 3.hours

Marks: 100

## Terms of Amalgamation:

A. In Case of Global Bros.:

1) Goodwill is valued at Rs $1,40,000$.
2) Building was taken to be worth Rs $4,20,000$.
3) Stock to be valued at Rs $2,10,000$.
4) Provision for doubtful debts to be created at $5 \%$ on debtors.
5) All liabilities and remaining assets are taken over at book values.
B. In Case of Local Bros.
6) Goodwill is valued at Rs 70,000 .
7) Building was taken to be worth Rs $5,60,000$.
8) Provision for doubtful debts to be created at $5 \%$ on debtors. You are required to show Realisation assets are taken over at book values. of Global Bros. and Local Bros.

Q:5 Answer (a) or (b) of the following:
(a) Answer the following:(Ten marks each)
i. What are the Rules applicable in the absence of a Partnership Deed?
ii. Explain the benefits of conversion of a firm into a Limited Company.
(b) Wirte short notes: (any four)(Five marks each)
i. What are the objectives of Amalgamation of firms?
ii. What is the order in which payment is made, in case of Piecemeal distribution of cash with respective to partnership firm?
iii. What is Profit and Loss Appropriation Account?
iv. External Liabilities.
v. How is Goodwill treated on Retirement of a Partner?
vi. Features of Limited Company


SEAT NO. $\qquad$

## CODE:

Duration: 3 h 8 urs
Marks: 100
Instructions :- (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

Q:1 A) Choose the correct answer from the options given below (Any 10)

1) Marketing Collateral is one of the elements of $\qquad$ .
a) Communication
b) IMC
c) Public relation
d) 4 Cs
2) The first $\qquad$ ad was in 1650 to offer a reward for 12 stolen horses
a) Newspaper
b) Magazine
c) Radio
d) TV
3) Advertising has taken from the Latin word "advertere" means
a) Ad is will
b) Desire for ad
c) Ad turn the mind
d) To turn mind toward.
4) John Barnes Linnett patented the first flip book in 1868 as the $\qquad$
a) Autograph
b) Graphics
c) Cinematograph
d) Kineograph
5) If scale fees is based on sales, bonus is $\qquad$ .
a) Built-in
b) Optional
c) Calculated separately
d) Added further
6) Dubbing is valid tools used for reaching across $\qquad$ barriers.
a) Regional
b) Budget
c) Location
d) Language
7) "Shanti Aawala is number one brand in India" is an example of $\qquad$ advertising.
a) Deceptive
b) Puffery
c) Labelling issue
d) Untruthful
8) "Friends Don't Let Friends Drive Drunk." This slogan given by $\qquad$ of US at 1942 under Pro bono ad.
a) Ad Club
b) Ad Organisation
c) Ad Committee
d) Ad Council
9) DAVP had launched two phases of the $\qquad$ Campaign during the year 2011.
a) Swachh Bharat
b) Shiksha Abhiyan
c) Bharat Nirman
d) Political development
10) KFC brand imitates as KFG is an example of brand $\qquad$ .
a) Attitude
b) Piracy
c) Parity
d) Equality
11) 

a) Water drop advertising is one of the types of green advertising.
c) Water fall
b) Water save
d) All of these
12) $\qquad$ Indian based ad agency which is acquired by DDB and McDonalds is a client of them.
a) Pressman
b) Ulka
c) Mudra
d) RK Swamy

## Q:1 B) State whether following statements are True or False (Any 10)

1) Under the 4 Cs of characteristics of IMC included one of the "C" is Concept.
2) In 1952 Indian Society of Advertiser were formed for control advertising,
3) Milk Association of India's slogan, "Piyo glass full doodh" is an example of secondary ad.
4) An advertising agency is a subsidiary of business organisation.
5) If existing agency uses stagnant approach, then the clients change the agency to have new direction.
6) "Shootout" means a creative pitch, is a formal presentation in the advertising.
7) A monopoly is taken from the word mónos means "alone" or "single".
8) Due to perfect advertising, Colgate is creating near monopoly situation in the market.
9) The work under pro Bono ad should provide many times harm to the society.
10) In the acronym AIDA , F. C. Coolsen included " $C$ " means communication.
11) Corporate advertising gives importance to the image or social issues of a company.
12) Full form of $O$ \& $M$ is Ogilvy \& Mangal established by David Ogilvy.

Q:2 Answer any two of the following:
a) What are the elements of Integrated Marketing Communications?
b) Describe the growth and origin of advertising at Indian level
c) Elaborate the function-based classification of advertising

Q:3 Answer any two of the following:
a) "Advertising agencies have variety of features" Explain the statement
b) Discuss on the reasons of avoiding client turnover in the advertising agency.
c) Highlight graphics and modelling as freelancing career options

Q:4 Answer any two of the following:
a) Explain the distribution cost in the advertising with the help of illustration and its explanation.
b) Elaborate the positive influence of advertising on Indian values and culture
c) Elucidate the role of Advertising Standard Council of India
$\qquad$
CODE:
Duration: 3 hours
Marks: 100

Q:5 Answer any two of the following:
a) Explain some suggested steps to help the managing brand crisis
b) What are the features of advocacy advertising in India?
c) Describe the types of execution of advertising.

Q:6 Write Short Notes on (Any 4)
a) Features of advertising
b) Active participants of Advertising
c) Steps included in the creative pitch
d) Dubbing
e) Effect of advertising on consumer demand
f) New trends in advertising media

B. Lever I $\operatorname{sen}-\frac{T I T}{}$ Regular IATKT-OCk 2022

SEAT NO.

## CODE:

## Duration: $\mathbf{3}$ hours

Marks: 100
Instructions :- (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.
(3) Support your answer with relevant case laws.

Q:1 Answer any two of the following:
a) Explain the concept of contract and essentials of valid contract.
b) Explain proposal and legal rules of valid proposal.
c) Explain the legal position of contracts with persons disqualified by law and persons of unsound mind other than minor.
d) A stranger to the contract cannot sue but a stranger to consideration can sue - Comment.

## Q:2 Answer any two of the following:

a) Explain the meaning and essential elements of fraud further state the effect of fraud on contract.
b) "Agreements in restraint of trade is void." Examine this statement mentioning exceptions if
any.
c) Explain the doctrine of supervening impossibility.
d) Discuss the quasi contracts dealt with under the Indian Contract Act, 1872.

## Q:3 Answer any two of the following:

a) Does contract of indemnity cover contract of insurance under the Indian Contract Act, 1872. Justify your answer and further distinguish between contract of indemnity and contract of guarantee.
b) State briefly the duties and rights of a bailee.
c) What is meant by agency by ratification? State the conditions of a valid ratification.
d) Explain the concept of pledge and essentials of contract of pledge, further distinguish between pledge and lien.

Q:4 Answer any two of the following:
a) State the meaning and types of goods and further state the effect of destruction of goods with relevant examples.
b) Discuss implied conditions under Sale of Goods Act, 1930.
c) Explain the meaning of unpaid seller and his right of stoppage in transit, further distinguish between right of lien and right of stoppage in transit of unpaid seller.
d) Write a detailed note on auction sale.

Q:5 Answer any two of the following:
a) Explain the meaning, characteristics and presumptions of negotiable instrument.
b) When a banker is justified in dishonouring the cheque?
c) Explain the meaning of inland bill of exchange and further distinguish between bill of exchange and promissory note.
d) Write a detailed note on crossing of cheque.



SEAT NO. $\qquad$

## CODE:

Duration: 3 hours
Marks: 100
Instructions: - (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.
(3)Draw neat diagram whenever necessary.

Q:1 A) Explain the following concepts (Any Five)

1) Gross National Product
2) Trade Cycle
3) Marginal Propensity to Consumption
4) Marginal Efficiency of Capital
5) Stagflation
6) Phillips curve
7) Liquidity Trap
8) Demand pull Inflation

Q:1 B) Choose the correct answer from the options given below.

1) The overall economic activity can be represented in the following way
a) Circular flow of saving
b) Circular flow of income
c) Circular flow of investment
d) Circular flow of taxation
2) Per capita income is defined as $\qquad$
b) GNI X Population
a) National income / Population
d) Inflation / Population
3) The period of low income, output and employment is known as a period of $\qquad$
a) Prosperity
b) Boom
c) Depression
d) Peak
4) MPC+MPS is equal $\qquad$ .
a) 2
b) - 1
c) 0
d) 1
5) The value of multiplier is inversely related to $\qquad$
a) MPC
b) MPS
c) APC
d) APS
6) In $\qquad$ LM curve is horizontal.
a) Classical case
b) Crowding out case
c) Liquidity trap case
d) Inflationary case
7) According to Phillips curve analysis the way to solve inflation is to $\qquad$
a) Increase unemployment or increase productivity
c) Decrease unemployment or increase money supply
8) $\qquad$ propounded IS-LM model.
a) J.R.Hicks and Hansen
b) J.M.Keynes
c) Paul Samuelson
d) Nicholas Kaldor
9) Money supply M1 includes $\qquad$
b) Increase unemployment or decrease productivity
d) d) Increase employment or increase the money supply
a) $\mathrm{C}+\mathrm{DD}+\mathrm{OD}$
b) $\mathrm{C}+\mathrm{DD}+\mathrm{TD}$
c) $\mathrm{C}+\mathrm{DD}+$ Post offices deposits
d) $\mathrm{C}+\mathrm{RD}$
10) Cambridge ' $k$ ' represents
a) Velocity of circulation of money
b) Money supply
c) Average Price
d) Demand for money
$\qquad$

## CODE:

Q:2 Answer any two of the following:
a) Explain the circular flow of income and expenditure in three sector model.
b) Discuss different phases of trade cycle.
c) Critically evaluate Say's law of market.

## Q:3 Answer any two of the following:

a) Briefly explain consumption function and discuss subjective and objective factors affecting on consumption function.
b) What are the short run and long run factors affecting on marginal efficiency of capital?
c) Describe Multiplier process with numerical example and diagram.

Q:4 Answer any two of the following:
a) Discuss short run and long run Phillips curve with diagram.
b) Explain general equilibrium with IS -LM model.
c) What are the causes and consequences of stagflation?

Q:5 Answer any two of the following:
a) Explain various components of the supply of money.
b) Critically examine the cash transaction approach of quantity theory of money.
c) Describe the economic effects of inflation.


SEAT NO.
CODE:
Duration: $\mathbf{3}$ hours
Marks: 100
Instructions :-
(1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

Q:1 A) Choose the correct answer from the options given below (Any 10)
1)
a) Customer
b) Finance
c) Regulatory
d) Employees
2) The phrase "Bottom of Pyramid" was use by $\qquad$ on 1932 in his radio address, The Forgotten Man.
a) Stuart Hart
b) C. K. Prahalad
c) Franklin D Roosevelt
d) Philip Kotler
3)
a) Economic
b) Regulatory
c) Demographic
d) Media
4) $\qquad$ Marketing Environment is a combination of all other Marketing environmental factors of many countries.
a) Economic
b) International
c) Political
d) Natural
5) Marketing Strategy is a $\qquad$ to achieve overall objectives.
a) Action plan
b) Disaster plan
c) Simple plan
d) Manipulative plan
6) While analyzing competitors, $\qquad$ helps to understand that from which competitors, the customers would prefer to buy
a) Share of market
b) Share of heart
c) Share of mind
d) Share of firm
7)
a) Augmented
b) Core
c) Potential
d) Durables
8) In the $\qquad$ of PLC, products and services eventually reach a point of diminishing returns.
a) Introductory stage
b) Declining stage
c) Maturity stage
d) Saturation stage
9)
a) Product life cycle
b) Product promotion
c) Product pricing
d) Product positioning
10)
a) Economic conditions
b) Competitions
c) Intermediaries
d) Cost
11) quality offering.
a) Going rate pricing
c) Mark up pricing
b) Value pricing
d) Perceived value pricing
12) Variable cost usually $\qquad$ with the units of production.
a) Varies
c) Does not change
b) Remains same
d) Rigid

Q:1 B) State whether following statements are True or False (Any 10)

1) Marketing is a process that directs a flow of goods from producers to the purchases
2) A stable political environment is very much necessary for business growth.
3) An evangelist is a customer that promotes the product through word - of - mouth.
4) SWOT analysis is necessary for the survival and growth of business firm.
5) Marketing strategy is a game plan to achieve marketing objectives.
6) Marketing strategy focuses on the present position of the organization.
7) Customer goods are more complex in nature as compared to industrial goods
8) Delivery is one of the man factors included in service differentiation.
9) Services re tangible and separable and noticeable items.
10) Price can be set only for achieving the objectives of maximum profit.
11) Some firms my create image differentiation through pricing.

Q:2 12 Low prices and poor quality of the products get higher position in the market.
a) Explain the concept and need of marketing
b) Discuss in brief micro environment which a business firm must consider
c) Describe the factors contributing to the growth of BOP marketing

Q:3 Answer any two of the following:
a) Discuss Michael Porter's five force model.
b) What are the areas to be considered for analysing the competitors?
c) Discuss the importance of SWOT Analysis.

Q:4 Answer any two of the following:
a) Describe steps involved in new product development
b) Elaborate the various features at every stage of the PLC.
c) Explain product classification with the help of a diagram and highlight the types of consumer goods
Q:5 Answer any two of the following:
a) Elaborate on various internal factors influencing pricing decisions of marketer.
b) Explain the different methods of pricing
c) What are the different objectives of pricing?

Q:6 Write Short Notes on (Any 4)
a) Negative implication of WTO
b) Technological Environment
c) Importance of Product Positioning
d) Product Levels
e) Pricing Strategies
f) Distinguisih between skimming pricing strategy and Penetration pricing strategy

# csp I semIII 

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SEAT NO. $\qquad$

## CODE:

Duration: 3 hours
Marks: 100
Instructions :- (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

Q:1 A) Choose the correct answer from the options given below (Any 10)

1) Company is $\qquad$ person
a) A Natural
b) A Common
c) An Artificial
d) A Human
2) The word secretary is derived from $\qquad$ word secretarius.
a) French
b) Latin
c) Greek
d) German
3) is an officer of the company responsible for compliance with the provisions of Company Law 2013.
a) The Director
b) Shareholder
c) Company Secretary
d) Administrative Officer
4) The Company Secretary acts as $\qquad$ company and Depository Participants.
a) A Liaison Officer between
b) An Advisor to
c) A Well-wisher of
d) A Mentor of
5) Within $\qquad$ days of the Meeting of the Board the draft minutes of thereof shall be circulated to all the members of the Board
a) Seven
b) Twelve
c) Fifteen
d) Twenty One
6) 

a) Interest
b) Dividend
c) Commission
d) Profit
7) Alteration of $\qquad$ the Memorandum requires authorization by Articles of Association
a) Name Clause
b) Liability Clause
c) Object Clause
d) Capital Clause
8) Articles are $\qquad$ Memorandum.
a) Sub ordinate to
b) More important than
c) Superior to
d) A Part of
9) $\qquad$ is a document filed with the Registrar of Companies when the company has not invited the public to subscribe for shares.
a) Prospectus
b) Minute Book
c) Statement in lieu of prospectus
d) Register of Members
10) The $\qquad$ make an application for the name of the company to the ROC in Form INC - 1
a) Shareholders
b) Debenture holders
c) Investors
d) Promoters
11) An application for conversion of a Public company into a Private company is required to be filed in e-Form $\qquad$ .
a) MGT-1
b) $\mathrm{MGT}-12$
c) $\mathrm{MGT}-14$
d) MGT-20
12) Minimum ___ persons are required to form a Public Company.
a) Two
b) Five
c) Seven
d) Ten

Q:1 B) State whether following statements are True or False (Any 10)

1) Logo of the company act as a signature of the company.
2) Company's lifespan is limited.
3) Government Company is a company where government holds Forty per cent of its share capital.
4) Company Secretary is a link between the Company and its Board of Directors, Shareholders, Government and Regulatory Bodies.
5) Secretarial Standard -3 refers to Dividend provisions.
6) Dividend, once declared, cannot be revoked.
7) Every alteration of the Articles shall be filed with the Registrar together with copy of altered Articles, within fifteen days.
8) Prospectus needs to state the minimum subscription amount.
9) Shareholder is the financial creditor of the company
10) Secretarial correspondence must be rude.
11) Quorum for a General Meeting of a public Company having more than five thousand shareholders shall be five members personally present.
12) Upon conversion of Public company into a private company, we have to remove the word 'Private' to the name of the company.
Q:2 Answer any two of the following:
a) Explain the procedure of appointment of Company Secretary
b) What are the qualities expected of a company secretary?
c) Explain statutory duties and liabilities of a company secretary.

Q:3 Answer any two of the following:
a) Explain the procedure of issuing Secretarial Standards.
b) What are the provisions regarding proxies in Secretarial Standard on General Meeting?
c) What is Secretarial Audit? What are the benefits of Secretarial Audit?

Q:4 Answer any two of the following:
a) Describe the process of alteration of the Articles of Association.
b) Explain provisions regarding Prospectus in the Companies Act 2013.
c) Elaborate the procedure for incorporation of Private Limited Company.

Q:5 Answer any two of the following:
a) What are the points to be considered in correspondence with debenture holder?
b) What are the protective and regulatory functions of SEBI?
c) Draft a specimen letter of allotment to the share applicants.

Q:6 Write Short Notes on (Any 4)
a) Qualification of a Company Secretary
b) Career options of a Company Secretary
c) Provisions regarding Dividend
d) Skills required for conducting Secretarial Audit
e) Statement in Lieu of Prospectus
f) Letter to bank for overdraft facility



CODE:

## Duration: $\mathbf{3}$ hours

Instructions :- (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

Q:1 A) Choose the correct answer from the options given below (Any 10)

1) Management is the art of getting things done through the people is been stated by
$\qquad$ .
a) Mary Parker Follet
b) Henry Fayol
c) Harold Koontz
d) George Terry
2) A major aspect of $\qquad$ is to select the right person for the right job .
a) Staffing
b) Decision Making
c) Controlling
d) Coordinating
3) ___ is a process of establishing goals and a suitable course of actions for achieving those goals is been stated by James Stoner.
a) Planning
b) Organising
c) Directing
d) Motivation
4) Good managers need to be good $\qquad$ as well, so that they could motivate the employee's and get the work done.
a) Leader
b) Company
c) Government
d) Complicated
5) $\qquad$ is a single use plan.
a) Mission
b) Budget
c) Rules
d) Objectives
6) Planning helps to $\qquad$ risk.
a) Develop
b) Minimize
c) Enhance
d) Maximize
7) Management must undertake periodic review of implementation of the
a) Problem $\qquad$ .
a) Problem
b) Decisions
c) Communication
d) Participation
8) MBE focus managerial attention on $\qquad$ deviations.
a) Minor
b) Major
c) Routine
d) Useless
9) Informal organisation is a network of $\qquad$ \& social relations existing in a formal organisation.
a) Negative
b) Performance
c) Personal
d) Plan
10) ___ organisation uses two or more coexisting organisational structure.
a) Line
b) Virtual
c) Matrix
d) Staff

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SEAT NO.

## CODE:

Duration: 3 hours
Marks: 100
11) Motivation is $\qquad$ and encouraging.
a) Rigid
b) Winning
c) Unwanted
d) Inspiring
12) $\qquad$ is a non-monetary motivating factor.
a) Salary
b) Bonus
c) Incentives
d) Recognition

## Q:1 B) State whether following statements are True or False (Any 10)

1) Managers need not encourage initiative on the part of the employees.
2) Division of work only leads to specialization.
3) The lower level of manager requires more of conceptual skills as compared to technical skill.
4) A schedule is a single-use plan.
5) Managers need to frame rigid plans.
6) MIS is continuous activity.
7) Absence of informal organization will motivate employees.
8) In Line and staff organization, the line managers are the decision makers
9) The nature of work is one of the factors influencing span of control.
10) Noise is a semantic barrier in communication.
11) Rambling refers to talk or write aimlessly without connection of ideas.
12) Under situational leadership style, a leader adjusts the style depending on situation.

## Q:2 Answer any two of the following:

a) Explain the concept and nature of management
b) What are the contributions of F.W Taylor under scientific management?
c) Discuss the origin of Indian ethos.

Q:3 Answer any two of the following:
a) Describe any eight components of planning.
b) Discuss the concept and features of Management Information System .
c) What are the essentials of sound decision- making?

Q:4 Answer any two of the following:
a) Discuss the steps in organizing process.
b) Explain the bases of Departmentation.
c) What are the reasons not to delegate authority to subordinate?

Q:5 Answer any two of the following:
a) What are the factors influencing motivation of employees?
b) Discuss the traits of a good leader.
c) Explain the concept of controlling.

Q:6 Write Short Notes on (Any 4)
a) Classical organization theory
b) Management by objectives
c) Decentralisation
d) Motivation
e) Autocratic leadership style
f) Budgetary control


SEAT NO. $\qquad$
CODE:
Duration: 2.5 hours
Marks: 75
Instructions :- (I) All questions are compulsory having internal options
(2) Figures to the right indicate full marks.
Q:1 A) Explain the following concepts (Any Five)

1) Religious Minority
2) Bonded Labour
3) Disaster Mitigation
4) Avalanches
5) Science
6) Technology
7) Self-Awareness
8) Downward Communication

## OR

Q:1 B) Write a Comprehensive note on the Foundation Course (Semester -III) Project submitted by ..... 15
you.
Q:2 A) Discuss the important constitutional and legal rights of Scheduled Tribes in India. ..... 15
OR
Q:2 B) Explain forms of violations of Human Rights of Children in India.15
Q:3 A) Explain the characteristics of Disaster and various effects of disasters. ..... 15
OR
Q:3 B) Discuss the various Human Rights issues in addressing Disasters. Give relevant examples. ..... 15
Q:4 A) Explain the Principles and Characteristic of Science. ..... 15
ORQ:4 B) Highlights the relationship between science and technology.15
Q:5 A) Discuss various physical and semantic barriers in communication. ..... 15
OR
Q:5 B) Discuss the various Styles of Leadership. ..... 15

SEAT NO.
CODE:
Duration: 3 hours
Marks: 100
Instructions :- (1) All questions are compulsory having internal Options.
(2) Figures to the right indicate full marks.
(3) Use of simple calculator is allowed.
(4) Working notes are forming part of answers

Q:1 A) Match the column (any Ten)

Columns
a) Financial Accounting Report
b) Bank Overdraft
c) Net working capital
d) Bills Payable
e) Calls in arrears
f) Debentures
g) Application of Funds
h) Ratio
i) Management Accounting Reports
j) Capital Budgeting Decisions
k) Average Rate of Return

1) Profitability Index

## Column-B

i) Current Assets
ii) Reduced from subscribed capital
iii) Non quick Liability
iv) Fixed Assets + Investment + net working capital
v) Current Assets minus Current liabilities
vi) Long Term decision making
vii) Mandatory
viii) Optional
ix) Loan fund
x) Proportion Between two figures
xi) PV of Cash inflow divided by PV of cash outflow
xii) Total Current Assets
xiii) Average Profit after Tax $\div$ Average Investment
iv) Quick Liability

Q:1 B) Choose the correct answer from the options given below (Any Ten)

1) Long Term decisions are called as $\qquad$ -.
a) Capital Budgeting Decisions
c) Working Capital Decisions
b) Accounting Decisions
2) Current Ratio shows $\qquad$ .
d) Administrative Decisions
a) Short Term Financial Position
c) Long Term Financial Position
3) 

## a) is a non-cash expenditure.

a) Electricity
c) Rent
b) Depreciation
4) Goodwill is $\qquad$ asset.
a) A Fictitious
c) A Tangible
b) An Intangible
d) Current
b) Short Term Profitability
d) Ability to meet long term liabilities
d) Salary
5) Current Assets are Rs. $75,000 /$ - and Current Limited
a) $2: 1$
b) $1.5: 1$
c) $3: 1$
d) $2.5: 1$
6) A company has Stock worth Rs. $75,000 /$-, Debtors Rs. $40,000 /$-, Cash Rs. $25,000 /$-. Bank overdraft is Rs $30,000 /$ and Creditors Rs $40,000 /$. Its working capital would be
a) Rs. $70,000 /-$ $\qquad$ -.
b) Rs. $25000 /-$
d) Rs.40,000/-

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7) Cost of a project is Rs. $90,000 /$-. And present value of total cash inflow would be Rs. $45,000 /$ The Profitability index is $\qquad$ .
a) Rs. $45,000 /-$
c) Rs. $1,35,000 /-$
b) 0.5
d) 1
8) Present value of future cash flow is always $\qquad$
a) More
b) Less
c) Zero
d) Same
9) $\qquad$
a) Net Profit Ratio
c) Debt Equity Ratio
b) Creditors Turnover Ratio
d) Debtors Turnover Ratio
10) Proprietor's Funds excludes $\qquad$
b) Debentures
c) Preference Share Capital
d) Reserves and Surplus
11)
a) Net Profit Ratio
b) Profitability Index
c) Comparative Analysis
d) Trend Analysis
12)
a) Line of safety
b) Buffer
c) Margin of safety
d) Reserve

Q:2 Answer (a) or (b) and (c) of the following :
a) From following year wise data of Rahim \& Sons find out missing figures, complete

Income Statement in vertical format and prepare Trend Analysis.

| Particulars | $2019-20(\mathrm{Rs})$ | $2020-21(\mathrm{Rs})$ | 2021-22(Rs) |
| :--- | ---: | ---: | ---: |
| Office rent | 70,000 | 30,000 | 27,000 |
| Printing And Stationery | 30,000 | 32,000 | 10,000 |
| Exhibition expenses | 18,000 | 15,000 | 3,000 |
| Depreciation on Office equipment | 31,000 | 21,400 | 2,500 |
| Staff salary | $1,00,000$ | $1,35,000$ | 85,000 |
| bad debt | 2,700 | 2,500 | 5,000 |
| Power | 10,000 | 5,000 | 7,000 |
| carriage outwards | 2,140 | 7,000 | 1,500 |
| carriage Inwards | 5,000 | 10,000 | 3,200 |
| Opening Stock | 7,000 | 2,140 | 3,000 |
| Depreciation on Delivery Van | 2,500 | 2,700 | 1,200 |
| Sale of Scrap | 1,500 | 3,000 | 1,000 |
| Closing Stock | $? ?$ | $?$ | 3,800 |
| Purchases | $2,10,000$ | $1,89,000$ | $1,42,000$ |
| Interest on Loan | 20,000 | 15,000 | 18,000 |
| Sales | $8,10,000$ | $7,25,000$ | $6,40,000$ |
| Wages | 70,800 | 80,400 | 52,000 |
| Depreciation on Factory Assets | 18,000 | 15,000 | 10,000 |
| Rent Received | 28,000 | 24,000 | 30,000 |
| Income Tax 40\% on Net Profit | $?$ | $?$ | $?$ |

b) From following 2 year data of Bright Ltd find out missing figures, rearrange and complete the Balance Sheet in vertical format and prepare Comparative analysis

| Particulars | $2020-21$ | 2021-22 |
| :--- | ---: | ---: |
|  | Rs | Rs |
| Share Capital | $4,50,000$ | $3,50,000$ |
| Investment | $?$ | $1,75,000$ |
| Reserve \& Surplus | 50,000 | 30,000 |
| $10 \%$ bank Loan | $2,50,000$ | $1,50,000$ |
| Fixed Assets | $3,25,000$ | $?$ |
| Current Assets | 90,000 | 75,000 |
| Current Liabilities | 35,000 | 55,000 |

c) From the following data of Rainbow Ltd., find out missing figures, rearrange and complete the balance Sheet in vertical format and prepare Common Size Analysis.

| Particulars | Amount (Rs.) |
| :--- | :---: |
| Share Capital | $2,40,000$ |
| Trade Investment | $?$ |
| Reserves \& Surplus | 80,000 |
| $9 \%$ Debenture | 55,000 |
| Fixed Assets | $1,45,000$ |
| Inventory | 75,000 |
| Bank Overdraft | 22,000 |
| Creditors | 12,000 |
| Debtors | 25,000 |

Q:3 Answer (a) or (b) of the following:
a) Riya Ltd. Produced and sold 60,000 cellular phone in the year 2020-21 and their cost structure was as under:

| Particulars | Per unit in Rs. |
| :--- | :---: |
| Raw Material | 140 |
| Wages | 98 |
| Manufacturing Overheads | 90 |
| Administration \& Selling Overhead | 40 |
| Profit | $20 \%$ 0f selling Price |

In the year 2021-22 they plan to produce and sale 72,000 Cellular phones and they estimate that:

1. Raw Materials cost per unit will reduce to Rs. 120 and all Overheads will increase by $10 \%$.
2. Selling price will remain unchanged.

It is further informed that:
a. Raw Materials will be in stock on an average equal to one month's consumption.
b. Processing time required is $1 / 4$ month.
c. Finished goods in stock $1 / 2$ month's requirement.
d. Credit allowed by suppliers one month.
e. Credit allowed to customers $1 / 2$ month.
f. Time lag in payment of wages and both overheads - one month.

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## CODE:

## Duration: 3 hours

Marks: 100
g. Cash balance - Rs. 70,000
h. Production and Sales are carried on evenly throughout the year.
i. Provide Margin of Safety of $10 \%$.
j. Debtors are to be calculated at selling price.
k. $30 \%$ of Purchases and $70 \%$ of Sales are against cash.

You are required to prepare a statement showing Working capital requirement for the year 202122.

OR
b) Following is the Balance sheet of Happiness Ltd., as at $31^{\text {st }}$ March, 2022.

Balance Sheet as on $31^{\text {st }}$ March 2022

| Balance Sheet as on 31 ${ }^{\text {st }}$ March 2022 |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
| $\qquad$Liabilities Amt. Assets Amt. <br>     <br> Equity Share Capital $1,80,000$ Machinery $5,32,800$ <br> General Reserve $1,26,000$ Investments $2,01,600$ <br> $10 \%$ Preference Capital $3,24,000$ Stock in Trade $1,81,800$ <br> $15 \%$ Debentures $2,16,000$ Bills Receivable 36,000 <br> Trade Payable $2,19,600$ Trade Receivable 88,200 <br> Bank Overdraft 36,000 Cash and Bank 68,400 <br> Provision for Tax 32,400 Profit and Loss A/c 25,200 <br>     <br>  $11,34,000$  $11,34,000$ |  |  |  |  |

Sales for the year Rs. $12,60,000$,
Gross Profit - $25 \%$;
Opening Stock is Rs. 1,96,000
Profit before Tax for the year ending $31^{\text {st }}$ March 2022 is Rs.3,78,000
You are required to compute the following Ratios and Comment on Current Ratio and Quick
Ratio.

| 1 | Current Ratio | 5 | Proprietary Ratio |
| :--- | :--- | :--- | :--- |
| 2 | Quick ratio | 6 | Debt Equity Ratio |
| 3 | Stock Turnover Ratio | 7 | Return on Capital Employed |
| 4 | Capital Gearing Ratio | 8 | Return on Proprietors Fund Ratio |
| (a) or (b) of the following: |  |  |  |

a) Raj Ltd. is starting a new project costing Rs. 2,40,000/-. Life of the project is expected to be for

Q:4 Answer (a) or (b) of the following: 6 years. Cost of capital is $10 \%$ and the project will generate zero scrap value. Profit before depreciation and taxes is expected to be as under

| Year | 1 | 2 | 3 | 4 | 5 | 6 |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| PBDT | 36,000 | 42,000 | 45,000 | 90,000 | 54,000 | 39,000 |
| PV <br> factor | 0.91 | 0.83 | 0.75 | 0.68 | 0.62 | 0.56 |

The company follows SLM Method of depreciation. Tax is $10 \%$
Calculate: Payback Period, Payback Profitability, Net Present Value, Average Rate of Return and Profitability Index with suitable working statement and comment.
$\qquad$
b) Financial Accounts of Lucky Ltd. were as under.

Balance Sheet on 1.03.2022

| Liabilities | Rs | Assets | Rs |
| :--- | ---: | :--- | ---: |
| Equity Share Capital | $2,20,000$ | Fixed Assets | $4,53,750$ |
| 10 \%Preference Share | $1,10,000$ | Debtors | $1,56,750$ |
| General Reserve | $1,32,000$ | bills Receivables | 78,375 |
| Profit and Loss | 28,875 | Stock | $1,56,750$ |
| 8 \% Debentures | 82,500 | Cash | 78,375 |
| Trade payable | $2,33,750$ | Fictitious Assets | $1,25,000$ |
| Outstanding Expenses | 1,$16 ; 875$ |  |  |
| Bank Overdraft | $1,25,000$ |  |  |
|  | $10,49,000$ |  | $10,49,000$ |

Trading and Profit and Loss Account for the year ended 31.03.2022

| Particulars | Dr | Particulars | $\mathbf{C r}$ |
| :--- | ---: | :--- | ---: |
| Opening Stock | $3,12,500$ | Sales | $12,37,500$ |
| Purchases | $7,35,250$ | Closing stock | $1,56,750$ |
| Gross Profit | $3,46,500$ |  |  |
|  | $13,94,250$ |  | $13,94,250$ |
| Office expenses | 89,000 | By Gross Profit | $3,46,500$ |
| Selling Expenses | $1,43,650$ |  |  |
| interest on Debenture | 6,600 |  |  |
| Tax | 45,375 |  |  |
| Dividend | 33,000 |  |  |
| Retained Earning | 28,875 |  | $3,46,500$ |
|  | $3,46,500$ |  |  |

Out of total sales, $25 \%$ sales are on cash.
Calculate: Proprietary Ratio, Capital Gearing Ratio, Net Profit Ratio, Gross Profit
Ratio, Debtors Turnover Ratio, Current Ratio, Quick Ratio, Return on Capital
Employed and Comment upon Current Ratio and Quic̣ Ratio
Q:5 Answer (a) or (b) of the following:
(a) Answer the following:(Ten marks each)
i. Differentiate between Management Accounting and Financial Accounting.
ii. Elaborate various techniques of Capital Budgeting

OR
(b) Answer the following:(any four)(Five marks each)
i. Users of Financial statements
ii. Balance Sheet Ratios
iii. Importance of Management Accounting
iv. Computation of Capital Employed
v. Trend Analysis
vi. Need for Capital Budgeting


