Afm III, Bem II, march 2023, ATKT, 8to 110 or
$11 \backslash 0312023$

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) 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) ___method is followed if items like interest on capital, interest on drawings, salary paid to partners, etc. is recorded in 'Partners Current Account'.
a) Fluctuating capital
b) Fixed capital
c) Semi-fluctuating capital
d) Semi-fixed capital
2) If the firm's goodwill is Rs $10,40,000$ and ' C ' is admitted for $1 / 5$ th share in the future profits, then how much is the goodwill that ' C ' will get at the time of his admission
a) Rs $2,08,000$
b) Rs 20,400
c) Rs $2,04,000$
d) Rs 24,000
3) Income Tax due is a $\qquad$ .
b) Unsecured Creditors
c) Preferential liability
d) . Contingent liability
4) On 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 Loan Account
5) Total Capital of the new firm is Rs. $15,00,000$. There are three partners Ajay, Vijay and Digvijay, whose profit sharing ratio is $6: 5: 4$ respectively. The new capitals of the partners will be $\qquad$ .
a) Rs $5,00,000: \operatorname{Rs} 8,00,000$ : Rs $2,00,000$
b) Rs6,00,000:Rs $5,00,000:$ Rs $4,00,000$
c) Rs $4,00,000$ : Rs $5,00,000$ : Rs $6,00,000$
d) Rs5,00,000:Rs $5,00,000:$ Rs $5,00,000$
6) On conversion of a firm into a Limited company $\qquad$ .
a) A new company is formed
b) A new partner is admitted
c) A old partner is retired
d) A Creditor is discharged
7) Gain Ratio = $\qquad$ -
a) Old Profit Sharing Ratio - New Profit Sharing Ratio
b) New Profit Sharing Ratio - Old Profit Sharing Ratio
c) Old Profit Sharing Ratio + New Profit
d) Old Profit Sharing Ratio - Sacrifice Ratio
8) In piecemeal distribution, amounts realised from assets are used to settle the liabilities in the following order $\qquad$ .
a) Partner's loan, outside liabilities, realisation expenses, partners' capitals
b) Realisation expenses, partner's loan, outside liabilities, partners' capitals
c) Realisation expenses, outside liabilities, partner's loan, partners' capitals
d) Realisation expenses, outside liabilities, partners' capital, partner's loan
9) Mr Amar a partner of the vendor firm, took over investment having book value of Rs . $1,00,000$ for $80 \%$ of its book value. Mr Amar's account is debited by $\qquad$ .
a) Rs $1,00,000$
b) Rs 80,000
c) Rs $1,80,000$
d) Rs 20,000

# SEAT NO. 

CODE:
Duration: 3 hours
10) Dissolution expenses paid by company to firm is $\qquad$ .
a) Goodwil!
c) General Reserve
b) Capital Reserve
11) Bills under discount are a $\qquad$ .
d) Debited to P \& L A/c
a) Non-Current liability
b) Current liability
c) Fixed liability
d) Contingent Liability
12) $\qquad$ is shown under the head cash and cash equivalents in the financial
statement of the company.
a) Advances
c) Cash in Hand
b) Overdraft
d) Discount on issue of shares

Q:1 B) State whether following statements are True or False (Any 10)
2) Salaries andio = Old Profit Sharing ratio - New Proñit Sharing Ratio creditors.
3) Salary paid to partners will be debited to Profit \& Loss Appropriation Account.
4) Assets are transferred to Realisation $A / c$ at 'Book Value'.
5) Unpaid balance of partners' capital accounts represents profit on realization.
7) In case of conversion, assets and liabilities are transferred to 'New Firm's A/c'.
7) Amount agreed to be paid by the new firm to old firm is called ' $P$ urchase $\mathrm{A} / \mathrm{c}$ '.
8) An asset shall be a 'Current Asset' if it is expected to be realize ' the reporting date.
9) Net Payment method is used for calculating 'Purchase Consideration'.
10) Mortgage loan is 'secured creditor'.
11) After all the outside liabilities as well as partner's loan is paid, 'realisation expenses' are then paid off and settled off
12) Interest to be paid on retiring partner's loan is to be debited to 'Partners' Capital

## Q:2 Answer (a) or (b) of the following:

a) Prakash, Ujala and Dhoop are partners sharing profits and losses in the ratio 4:2:1.

They decided to dissolve the partnership as on $31^{\text {st }}$ March, 2022 when their Balance Sheet appeared to be as under:

| Balance Sheet as on $\mathbf{3 1}^{\text {st }}$ March, 2022 |  |  |  |
| :--- | ---: | :--- | ---: |
| Liabilities | Amount (Rs) | Assets | Amount (Rs) |
| Partner's Capital |  | Land \& Building | $\mathbf{4 , 0 0 , 0 0 0}$ |
| Prakash | $8,00,000$ | Machinery | $12,00,000$ |
| Ujala | $4,80,000$ | Debtors | $3,60,000$ |
| Dhoop | $1,60,000$ | Stock | $2,76,000$ |
| Bills Payable | $2,40,000$ | Cash \& Bank | 4,000 |
| Creditors | $5,60,000$ |  | $\mathbf{2 2 , 4 0 , 0 0 0}$ |
|  | $\underline{\mathbf{2 2 , 4 0 , 0 0 0}}$ |  |  |

$\qquad$

## CODE:

Duration: 3 hours
Marks: 100
The realisation expenses were Rs 4,000 .
Thereafter, all cash received should be distributed among the partners. The amount was realized as follows:
$1{ }^{\text {st }}$ Realisation Rs $4,82,400$
$2^{\text {nd }}$ Reslisation $\quad$ Rs $4,00,000$
$3{ }^{\text {rd }}$ Realisation $\quad$ Rs $6,32,000$
$4^{\text {th }}$ Realisation $\quad$ Rs $2,24,000$
If the partners have decided to distribute the amount as when available then prepare a statement showing piecemeal distribution of cash as per 'Excess Capital Method'.

OR
b) From the following Balance Sheet as on $31^{\text {st }}$ March, 2022 of a Partnership firm, prepare a statement showing piecemeal distribution of cash if the PSR between DC, Marvel and Brahmastra was 5:3:2 respectively.

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

| Liabilities | Amount <br> (Rs) | Assets | Amount(Rs) |
| :--- | ---: | :--- | ---: |
| Partner's Capital |  | Fixed Assets | 80,000 |
| DC | 38,800 | Current Assets | 60,000 |
| Marvel | 20,400 | Cash in Hand | 9,600 |
| Brahmastra | 26,000 |  |  |
| General Reserve | 19,200 |  |  |
| DC's Loan | 21,200 |  |  |
| Sundry Creditors | 24,000 |  | $\mathbf{1 , 4 9 , 6 0 0}$ |
|  | $\mathbf{1 , 4 9 , 6 0 0}$ |  |  |

1) Realisation Expenses were estimated to be Rs 7,200
2) The assets were realized as under:
$\begin{array}{cc}1^{\text {st }} \text { installment } & \text { Rs } 61,280 \\ 2^{\text {nd }} \text { installment } & \text { Rs } 28,720 \\ 3^{\text {rd }} \text { installment } & \text { Rs } 25,000\end{array}$
3) Actual realization expenses were Rs 6,200 only.

Q:3 Answer (a) or (b) of the following:
a) Amit and Sumit were Partners, Sharing profit \& Loss in the ratio 2:3. Their Balance Sheet as on 31.3.2022 as follows

Balance Sheet as on 31.3.2022

| Liabilities | Rs | Assets | Rs |
| :--- | ---: | :--- | ---: |
| Capital A/c Amit | $1,30,000$ | Plant \& Machinery | $2,32,000$ |
| Capital A/c Sumit | $1,90,000$ | Furniture | 38,000 |
| Bank Overdraft | 22,000 | Stock | $1,20,000$ |
| Creditors | 46,000 | Cash/Bank | 30,000 |
| Loan from Amit | 55,000 | Debtors 25,500 |  |
|  |  | Less RDD 2,500 | 23,000 |
|  | $\mathbf{4 , 4 3 , 0 0 0}$ |  | $\mathbf{4 , 4 3 , 0 0 0}$ |

$\qquad$
Marks: 100
On 1 st April 2022, a new company Asmit Ltd. Was formed to take over the business of the Firm on the following conditions:

1) Realisation Expenses paid by Firm Rs. 1,000
2) All Assets and Liabilities are taken over by Company as follows:

Plant \& Machinery Rs. 2,50,000, Stock Rs. 1,22,000, Furniture Rs 25,000
Debtors at Rs 22,000 \& Goodwill valued at Rs. 40,000.
3) Purchase Consideration is to be given in the form of 30,000 Equity Shares of Rs 12 each including premium of Rs 2 and Balance in Cash.
You are required to calculate Purchase Consideration \& also
Prepare necessary Ledger Accounts to close the books of Firm

## OR

b) Balaji Ltd and Zee Ltd carrying on allied business decided to amalgamate under the name of Sony Ltd on and from $1^{\text {st }}$ April 2022. Their Balance Sheet as on $31^{\text {st }}$ March 2022 was as follows:

| Liabilities | Balaji <br> Ltd <br> Rs. | Zee Ltd <br> Rs. | Assets | Balaji <br> Ltd <br> Rs. | Zee Ltd <br> Rs. |
| :--- | ---: | ---: | :--- | ---: | ---: |
| Capital |  |  | Premises | - | 40,000 |
| Accounts: | 92,000 | - | Computers | 80,000 | - |
| Kurniture | 40,000 | 56,000 |  |  |  |
| Arjun | 92,000 | - | Stock | 72,000 | 64,000 |
| Ajay | - | $1,44,000$ | Debtors | 48,000 | $1,12,000$ |
| Vijay | $-96,000$ | Bank Balance | 16,000 | 32,000 |  |
| General Reserve | $-24,000$ | Cash Balance | 8,000 | 16,000 |  |
| Creditors | 40,000 | 32,000 |  |  |  |
| Bills Payable | 40,000 | 24,000 |  |  |  |
|  | $2,64,000$ | $3,20,000$ |  | $2,64,000$ | $3,20,000$ |

The terms of amalgamation were as follows:

1) Premises was valued at Rs 80,000 and Computers at Rs 96,000 .
2) Furniture was not taken over by new firm.
3) A reserve at $5 \%$ to be created against debtors.
4) Goodwill was valued as: Balaji Ltd at Rs 80,000 and Zee Ltd at Rs $1,20,000$.
5) The new firm also assumed other Assets and Liabilities of old firms at book value.
6) The profit sharing of Karan and Arjun is equally and Ajay and Vijay is 3:2. You are required to prepare Realisation Account and Partner's Capital Accounts in the books of old firms.
$\qquad$

## Q:4 Answer (a) or (b) of the following:

a) The following is the Trial Balance of the firm as on $31^{\text {st }}$ March, 2022.

| Debit | Amount | Credit | Amount |
| :---: | :---: | :---: | :---: |
| Cash | 1,18,800 | Creditors | 1,62,000 |
| Debtors | 3,72,000 | Sales | 21,60,000 |
| Rent \& Rates | 70,800 | Capital: Prachi | 2,88,000 |
| Salary | 1,44,000 | Chhaya | 1,44,000 |
| General Expenses | 62,400 | Firoshi | 48,000 |
| Stock(01/04/2021) | 3,00,000 |  |  |
| Purchases | 13,20,000 |  |  |
| Sundry Assets | 1,26,000 |  |  |
| Drawings: Prachi | 1,80,000 |  |  |
| Chhaya | 90,000 |  |  |
| Firoshi | 18,000 |  |  |
|  | 28,02,000 |  | 28,02,000 |

## Additional Information

Prachi \& Chhaya were partners sharing profits \& losses equally. Firoshi got admitted to the partnership on $1^{\text {st }}$ Oct, 2021.

1) On $31^{\text {st }}$ March, 2022 stock was valued at Rs $2,82,000$.
2) Rent \& Rates paid in advance Rs 2,800 .
3) Depreciate Sundry Assets by $10 \%$ p.a.
4) Goodwill of the entire firm was valued at Rs 24,000 on $1^{\text {st }}$ Oct, 2021 and the same has to be raised and w/off.
5) Interest on capital to be charged @ $12 \%$ p.a.

You are required to prepare Trading, P\&L A/c, P\&L Appropriation A/c, Partner's Capital A/c for the year ended $31^{\text {st }}$ March, 2022 and a Balance Sheet as on that date. OR
b) The following figures were extracted from the books of a partnership firm, having partners L,M \& N. They share profit \& losses in the ratio 2:1:1.
Following is the Trial Balance as on $31^{\text {st }}$ March, 2022

| Particulars | Debit (Rs) | Credit (Rs) |
| :--- | ---: | ---: |
| L's Drawings \& Capital | 15,000 | 69,000 |
| M's Drawings \& Capital | 4,500 | 9,000 |
| N's Drawings \& Capital | 9,000 | 30,000 |
| Gross Profit |  | 60,900 |
| Salaries | 16,500 |  |
| Rates \& Taxes.. .. | 12,000 |  |
| Postage \& Telegram | 6,000 |  |
| Bank Overdraft |  | 6,600 |
| Furniture | 12,500 |  |
| Cash at Bank | 82,500 |  |
| Plant \& Machinery | 22,500 |  |
| Creditors |  | 5,000 |
| TOTAL | $\mathbf{1 , 8 0 , 5 0 0}$ | $\mathbf{1 , 8 0 , 5 0 0}$ |

## SEAT NO.

## CODE:

## Duration: 3 hours

Marks: 100
The partnership deed provides the following information:
' $L$ ' died on $1^{\text {st }}$ January, 2022 and it was agreed that L's executors should be paid such an amount so as to leave behind Rs $1,20,000$ which should be paid an interest @ $12 \%$ p.a. Amount was paid to L's Executors but no entry was passed in the books for this. Further, interest on capital is to be provided @ $10 \%$ p.a. on opening balance of the partners' Capital account.
The deceased partner shall be entitled to his share of Goodwill of the firm calculated at three and a half years purchase of the average profits of the preceding years which is brought in the business but is yet to be written off. The profits of the preceding three years ended on $31^{\text {st }}$ March, 2019, 2020 \& 2021 respectively were Rs 40,000 , Rs 45,000 \& Rs 30,000 .
You are required to prepare Profit \& Loss A/c, Profit \& Loss appropriation A/c, Partners' Capital A/c and a Balance sheet as on 31-03-2022.

Q:5 Answer (a) or (b) of the following:
(a) Answer the following:(Ten marks each)
i. Describe the sequence in which the amounts realized from assets are utilized to settle the liabilities in a piecemeal distribution.
ii. What do you mean by amalgamation and explain briefly the accounting procedures that are followed in the books of the Vendor Firm, on amalgamation.

## OR

(b) Write short notes:(any four)(Five marks each)
i. Objectives of amalgamation
ii. Fixed capital method
iii. Net Asset method of Purchase Consideration
iv. Explain conversion and sale of a firm to a company
v. Columnar Profit \& Loss Account
vi. Explain accounting treatment for goodwill when it is brought by a new partner fully and partly in cash and also when goodwill is brought by a new partner in kind at the time of his admission. (State Journal Entries). 0610312023

SEAT NO. $\qquad$

## CODE:

## Duration: 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) Egyptian "Book of the Dead" written on $\qquad$ is one form of advertising.
a) Paper
b) Papyrus
c) Papilon
d) Leaf
2) In 1902 $\qquad$ was published "The Psychology of Advertising
a) Walter Dill Scott
b) Earnest Elmo Calkins
c) C. K. Pralhad
d) John Hooper
3) In 1905 B. Dattaram ad agency was started at $\qquad$ , was the 1st ad agency in India
a) Kolkatta
b) Bangalore
c) Delhi
d) Mumbai
4) Creative Pitch is a formal presentation also known in the industry as a $\qquad$ ..
a) Creation
b) Shootout
c) Pull-out
d) Creative Boutique
5) 

a) Payment By Results
b) Payment By Rules
c) Payment By Reform
d) Payment By Refuse
6) The first person described as a fashion model was a $\qquad$ Marie Vernet Worth
a) American girl
b) Asian shop girl
c) European lady
d) Parisian shop-girl
7) "Goodness of fiber of three roties" ad given by Maggi is a $\qquad$ ad example.
a) Puffery
b) Bait
c) Deceptive
d) Unhealthy competition
8) 'Pro Bono Publico' is one of the $\qquad$ phrase which later use in advertising.
a) Latin
b) French
c) Greek
d) American
9) Triple "C" $\qquad$
a) Consumer Committee Code is ASCI's heart and soul.
c) Consumer Complaints Council
b) Complain Code of Council
d) Committee of Complain Code
10) McDonald's hamburgers are made of worms is an example of $\qquad$ .
a) Brand Crisis
b) Company Worries
c) Brand Negativity
d) Brand Fault
$\qquad$
11) $\overline{\text { USA. }}$ is the India's number one ad agency with corporate office in New York,
a) Lowe Lintas
b) Ogilvy \& Mather
c) Mudra
d) Trikaya Gray
12) Amul Utterly Butterly Delicious girl is an example of $\qquad$ execution
style.
a) Graphic
b) Straight sell
c) Testimonial
d) Animation

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

1) In 1926 Robert Oven shown the Latin root of advertising that is" Adverter".
2) Printing press was invented in 1438 by Johannes Gutenberg which gives foundation for print ad.
3) Lakme advertisement on bus is an example of geographical advertising.
4) It is necessary to bargain for the fees charged by the agency to advertiser.
5) Organizing meeting is the first step in making creative pitch.
6) Testimonial is a written affirmation of another's character or worth; a personal recommendation.
7) Hero Honda Pleasure ad of Priyanka Chopra is an example of support to sports in ad.
8) The work under pro Bono ad should provide many times harm to the society.
9) The full form of DAVP is Directorate of Advertising and Video Publicity.
10) In advertising world brand equity is the value of a brand.
11) Brand piracy is the perception of the customers that all brands are equivalent.
12) Cadbury chocolate shows that how family is happy at dining table" is an example of slice of life.

Q:2 Answer any two of the following:
a) Explain the elements of advertising in IMC.
b) Describe the various benefits of the advertising to the consumers.
c) Elucidate the various types of Transit and Ariel Advertising.

Q:3 Answer any two of the following:
a) What is the agency selection criteria used by the client?
b) Explain the various types of the agency compensation
c) "There are no career options available in advertising field". Evaluate the statement

Q:4 Answer any two of the following:
a) Explain the consumer product price in the advertising with the help of illustration and its explanation.
b) What are the ethical and social issues in advertising? Explain in brief.
c) Write a note on BAVP
$\qquad$

## Q:5 Answer any two of the following:

a) Describe the communication process with the help of suitable diagram.
b) Explain the various types of green advertising.
c) Elucidate the recent advertising spends for different medium in India.

Q:6 Write Short Notes on (Any 4)
a) Period of expansion of evolution of advertising from 1800-1920
b) Types of Advertising agencies
c) Animation
d) Pro bono advertising
e) Rural advertising
f) AIDA with C


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\begin{aligned} & \text { Sem-IN} \\ & \text { A•T•K•T } \\ & \text { Business EConomics } \end{aligned}
$$ 

SEAT NO.
CODE:

## Duration: 3 hours

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) Green Gross National Product
2) Open economy
3) Aggregate supply price
4) Effective demand
5) LM Curve
6) Supply side Economics
7) Income velocity
8) Inflation

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

1) Price deflator helps us to work out national income at $\qquad$
a) Constant price
b) Current price
c) Future price
d) Price in the last time period
2) 

a) Savings
b) Exports
c) Investments
d) Transfer payments
3) Money wages are inflexible in absolute sense because of $\qquad$
a) Minimum wage laws
b) Child labour laws
c) Industrial laws
d) Laws relating industrial dispute
4) Investment will be in equilibrium when $\qquad$ becomes equal to the given current rate of interest.
a) MEC
b) Profit
c) Savings
d) Employment
5) The Consumption function shows the relationship between consumer expenditure and
$\qquad$ -.
a) The rate of interest
b) The tax rate
c) Savings
d) Disposable income
6) The concept of employment multiplier was put forward by $\qquad$
a) R.F.Kahn
b) J.M.Keynes
c) Lord Beveridge
d) J.R.Hicks
7) $\qquad$ curve shows the goods market equilibrium.
a) LM curve
b) IS curve
c) Aggregate demand curve
d) Aggregate supply curve
8) Laffer curve brings out the relationship between
a) Price level and employment
b) Price level and investment
c) Tax revenue and marginal tax rate
d) Tax revenue and investment
9) The CRR is determined by $\qquad$
a) Commercial Bank
b) IMF
c) RBI
d) WTO
10) During inflation gainer is $\qquad$
a) Common man
b) Debtors
c) Creditors
d) Poor Man
$\qquad$

## CODE:

Duration: 3 hours

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

a) Explain circular flow of income in two sector model with saving.
b) Describe features and phases of trade cycle.
c) Write a comprehensive note on "Say's law of market".

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

a) "The intersection point of aggregate supply and aggregate demand function determine the equilibrium of output and employment." Explain this statement.
b) What are short run and long run factors affecting on marginal efficiency of capital.
c) Explain the concept and working of the Multiplier.

## Q:4 Answer any two of the following:

a) Discuss IS curve and bring out its properties.
b) What is Stagflation? Discuss the consequences of Stagflation.
c) How is supply side economics different from Keynesian economics?

Q:5 Answer any two of the following:
a) What do you mean by 'Velocity of circulation of money? Which factors determine it?
b) Explain the Keynesian concept of demand for money.
c) Discuss the Monetary and Fiscal measures to control inflation.


# SYBlom sem III March ATKT Business Law a4/03| 2023 

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) Support your answer with relevant case laws.

## Q:1 Answer any two of the following:

a) Explain the types of contracts on the basis of execution and further distinguish between void agreement and voidable contract.
b) Explain kinds of proposal and different modes of revocation of proposal.
c) Explain the meaning of consideration and the rule of no consideration no contract along with the exceptions to the rule.
d) Discuss briefly the position of a minor with regard to the contracts entered into by him.

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

a) Write a detailed note on coercion and distinguish between coercion and undue influence.
b) Explain the meaning of contingent contract, its essentials and legal rules regarding enforcement of contingent contract.
c) Write a short note on discharge of contract by agreement and discharge of contract by breach of contract.
d) Write a short note on wagering agreement and distinguish between wagering agreement and contingent contract.

Q:3 Answer any two of the following:
a) Describe the various modes of termination of agency under Indian Contract Act.
b) Explain the rights of sureties under Indian Contract Act.
c) Write a short note on rights and duties of bailor.
d) Write a short note on finder of goods and termination of bailment.

## Q:4 Answer any two of the following:

a) Distinguish between Sale and Hire Purchase Agreement.
b) Write a detailed short note on condition and warranty and further distinguish between condition and warranty.
c) Write a short note on transfer of property in case of specific goods and reservation of right of disposal in a contract of sale.
d) Explain the meaning of unpaid seller and his right of lien and right of resell of goods.

Q:5 Answer any two of the following:
a) Explain the meaning of Promissory Note and its essential characteristics.
b) Explain the law relating to dishonour of cheque with relevant case laws under sections 138 to 142 of Negotiable Instrument Act, 1881.
c) Write a short note on Holder and Holder in due course.
d) Write a short note on ambiguous instruments, bills in sets and fictitious bill.


## Commerce - II

SYBCom sem III ATKT march 2023 Exam
SEAT NO. $\qquad$
Marks: 100
CODE:
Duration: 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) The process of identifying and selecting a course of action to solve a specific problem is known as $\qquad$ .
a) Decision Making
b) Directing
c) Planning
d) Organising
2) $\qquad$ skill enables managers to visualize, analyse \& understand the various aspects of problems.
a) Conceptual
b) Design
c) Technical
d) Human
3) $\qquad$ is the orderly synchronizing of efforts of the subordinates.
a) Coordination
b) Controlling
c) Communication
d) Continuous
4) Under $\qquad$ managers intervenes only when employees fail to meet performance standards.
a) MBO
b) MBE
c) MIS
d) MIB
5) The $\qquad$ plans are used for a specific activity.
a) Double-Use
b) Single-Use
c) Multiple-Use
d) No-Use
6) $\qquad$ is not a programmed decision-making technique.
a) Linear Programming
b) Brainstorming
c) Game Theory
d) Simulation
7) Line \& Staff organisation is suitable for $\qquad$ business firms.
a) Small
b) Temporary
c) Large
d) Tiny
8) Departmentation by $\qquad$ is found mainly in manufacturing units.
a) Functional
b) Territory
c) Process
d) Customer
9) $\qquad$ refers to the number of subordinates that can be supervised \& managed effectively.
a) MBO
b) Staff
c) Span of Control
d) Matrix
10) Management audit is an $\qquad$ process.
a) Enlightened
b) Acting
c) Engrossing
d) Evaluation
$\qquad$
CODE:
Duration: 3 hours
Marks: 100
11) $\qquad$ refers to interpersonal skills.
a) Administrative
b) Conceptual
c) Technical
d) Human
12) Control system must be $\qquad$ .
a) Rigid
b) Impossible
c) Complex
d) Flexible

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

1) Motivation is one time activity.
2) Oral communication does not permit instant feedback.
3) Leadership style is a pattern of behaviour of a leader while dealing with subordinate
4) The process of organizing involves among other things identifying and grouping of work to be performed.
5) The informal organization make use of grapevine.
6) Centralization is the tendency to disperse authority in the organization.
7) Competition is an important element of internal environment.
8) Policies guide decision making only in the areas of production and marketing.
9) Professional managers make only reactive decisions.
10) Peter Drucker stated three dimensions of management for every organization.
11) Human relations approach placed emphasis only on industrial productivity.
12) The top management requires more of technical skills as compared to conceptual skills.

Q:2 Answer any two of the following:
a) Describe the functions of management.
b) Discuss any eight principles of management propounded by Henri Fayol.
c) Explain the significance of Indian ethos to management.

Q:3 Answer any two of the following:
a) Discuss the importance of planning in business organization.
b) Explain the steps in Management by Objectives.
c) Discuss the impact of technology in decision-making.

Q:4 Answer any two of the following:
a) Explain the features of Matrix organization.
b) What are the factors influencing span of management?
c) Explain the barriers on part of subordinate in the delegation process.

Q:5 Answer any two of the following:
a) Discuss the nature of motivation.
b) Briefly explain different leadership style.
c) Explain in detail techniques of controlling.

Q:6 Write Short Notes on (Any 4)
a) Scientific management
b) Advantages of Management by Exception
c) Virtual organisation
d) Non-monetary factors of motivation.
e) Organization barriers in communication
f) Departmentation

Instructions :- (1) 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) Child
2) Disabled Persons
3) Man-made Disaster
4) Floods
5) Blind Belief
6) Prejudice
7) Leadership
8) Team Building

## OR

Q:1 B) Write a comprehensive note on the Foundation Course (Semester -III) Project submitted by you.

Q:2 A) Discuss the important constitutional and legal rights of Elderly persons in India.

## OR

B) Explain the various constitutional and legal rights of Disable persons in India.

Q:3 A) Write a comprehensive note on Stages of Disaster Management.
OR
Q:3 B) Explain human rights issues relating to equitable and fair distribution of Disaster relief.

Q:4 A) Discuss the development of science in the ancient cultures and in the classic era.

## OR

Q:4 B) Discuss the positive and negative impact of technology on human life.

Q:5 A) Explain the various Styles of effective Leadership with suitable examples.
OR
Q:5 B). Comment on purpose and types of Communication.
:



## 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) is the process of identifying consumers' needs and wants.
a) Management
b) Marketing
c) Selling
d) Exchange
2) Nowadays, dealer recommendations play an important role to convince buyers to buy
a) FMCG Goods
b) Durables
c) Customized Goods
d) Luxuries Items
3) Professional business firms maintain $\qquad$ department to handle complaints, grievances and suggestions from the general public.
a) Advertising
b) Publicity
c) Public Relations
d) Sales
4) Mission includes $\qquad$ of business.
a) Reason and Objectives
b) Purpose and Philosophy
c) Vision and Objectives
d) Meaning and Purpose
5) Good management relations between an employer and employee is a $\qquad$ for an organization.
b) Opportunity
a) Weakness
d) Threat
6) The first step in strategic marketing planning is to define the business $\qquad$ of the firm.
a) Usable
b) Wants
c) Mission
d) Alternatives
7) In the $\qquad$ of PLC, competition is very high or start cut - throat competition.
a) Withdrawal Stage
b) Growth Stage
c) Maturity Stage
d) Introductory Stage
8) In the New Product Development process the first stage is that $\qquad$ .
a) Idea Generation
b) Testing
c) Idea Screening
d) Business Analysis
9) $\qquad$ of brand may be considered in decline stage of PLC.
a) Research and Development
b) Repositioning
c) High Promotion
d) Test Marketing
10) Government control over fixation is an $\qquad$ factor affecting the price of a product.
a) Internal
b) External
c) Influential
d) Negligible
11) In pricing, the firm considers the rate of return on the investment done.
a) Mark - Up Pricing
b) Value Pricing
c) Target - Return Pricing
d) Going - Rate Pricing
12) 

a) Competition
b) Cost of Raw Material
c) Support from employees
d) Personnel Management

## CODE:

## Duration: 3 hours

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

1) The socio - cultural elements influence the buying decisi (Any 10)
2) International marketers have to face two face competition
3) Saturation of developed markets contributes to the grion
4) Marketing audit should be conducted only during growth of marketing.
5) The analysis of strengths and weakness of turing major marketing problems. competitors.
6) A strategic group is a group of firms that follow more or less the same strategy.
7) The company can differentiate its market offering on the basis of only product dimensions.
8) The core product is a primary level of the product.
9) During the decline stage of PLC, the company may increase product pricing to earn more profits.
10) Sales objectives can be expressed as market share growth and sales growth.
11) In case of super value strategy, a high quality product is sold at low price.
12) The main objective of penetration pricing strategy is to earn high profits during product introduction.

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

a) Define marketing management. State the importance of marketing management.
b) Discuss the scope of marketing
c) Describe in
c) Describe in brief the two approaches of BOP marketing

Q:3 Answer any two of the following:
a) Define marketing strategy. Explain the features of marketing strategy
b) Explain the Strategic Marketing Planning Process
c) What is SWOT? Elucidate
a) Explain the concept of product and elaborate on the various levels of a product
b) Describe the marketing strategies to be adopted during various stages in the PLC
c) Discuss the various product positioning strategies.

Q:5 Answer any two of the following:
a) What is pricing? Explain the objectives of pricing
b) Explain the steps involves in pricing
c) Elaborate on various external factors influencing pricing decisions of marketer

Q:6 Write Short Notes on (Any 4)
a) Positive implication of WTO
b) International Marketing Environment
c) Demographic Environment
d) Steps in Competitors Analysis
e) Steps in Pricing
f) Cost Oriented method of pricing



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) Choose the correct answer from the options given below (Any 10)

1) Financial Accounting records only
a) Actual figures
b) Budgeted figures
c) Standard figures
d) All of the above
2) Strategic information is used by $\qquad$
a) Senior Management
b) Middle Management
c) Lower Management
d) All of the above
3) Bank Overdraft is not a
a) Quick Liability
b) Current Liability
c) Short Term Liability
d) Liability
4) Total application of fund amounted to Rs. $40,00,000$ Loan fund is Rs. $23,00,000$ Shareholders fund will be $\qquad$
a) Rs. $20,00,000$
b) Rs. $17,00,000$
c) Rs. $63,00,000$
d) Rs. $10,00,000$
5) Common Size Statement is a tool of
a) Vertical analysis
b) Horizontal analysis
c) Technical analysis
d) Fundamental analysis
6) Trend analysis is a technique analysis of
a) Growth in performance
b) Change in performance
c) Trend in performance
d) Decrease in performance
7) Return on Capital employed is a relationship between $\qquad$
a) Net operating Profit and loan
b) Net operating profit and capital
c) Gross profit and sales
d) Gross profit and Total assets
8) Dividend Payout ratio is a proportion between
a) Dividend per share and earning per
b) Pref. Dividend and equity capital share
c) Equity dividend and equity capital
d) Total dividend and capital employed
9) Working Capital is $\qquad$
a) Excess of fixed assets over current
b) Excess of current assets over current assets liabilities
c) Excess of share capital over loans
d) None of the above
10) Cash working capital is equal to
b) Cash \& Bank balance plus stock
a) Cash balance
d) Cash cost of Working capital
11) In Capital budgeting Tax saving on loss is considered as $\qquad$
a) Cash Outflow
b) Cash Inflow
c) Both a \& b
d) None of the above
12) NPV represents immediate increase in $\qquad$
a) Firm's wealth
b) Firm's Profit
c) Efficiency
d) Solvency

SEAT NO.
CODE:
Duration: 3 hours
Marks: 100
Q:1 B) State whether following statements are True or False (Any 10)
a) Budgetary control
c) Strategic information
d) Preliminary expenses
e) Operating Net Profit
f) Equity share capital
g) Horizontal analysis
h) Debtors Turnover
i) Coverage Ratio
j) Margin of Safety
k) Outstanding expenses
I) Payback
m) Long term investment

## Column-B

i) Comparative statement
ii) Lag in Payment of expenses
iii) Huge capital
iv) Added to net current asset to get working capital
v) Senior management
vi) Technique of management
vii) Period of recovery of cash outlay
viii) G.P. less operating expenses
ix) Fietitious assets
x) Efficiency in collection from Debtor
xi) Net Worth
xii) Interest Coverage Ratio
xiii) Common Size Statement
xiv) Expenses paid in advance

Q:2 Answer (a) or (b AND c) of the following:
a) From following year wise data of Ram \& Sons find out missing figures, complete Income Statement in vertical format and prepare Trend Analysis for 3 years

Complete the following Trend analysis of Ram \& Sons

| Particulars | 2019-20 | $\begin{array}{\|l\|} \hline 2020- \\ 21 \\ \hline \end{array}$ | $\begin{aligned} & 2021- \\ & 22 \end{aligned}$ | $\begin{aligned} & 2019- \\ & 20 \\ & \hline \end{aligned}$ | $\begin{aligned} & 2020- \\ & 21 \end{aligned}$ | $\begin{aligned} & 2021- \\ & 22 \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rs | Rs | Rs | \% | \% | \% |
| Net Sales | 3,00,000 | ? | ? | ? | 120 | 140 |
| Less Cost of Goods Sold | 1,60,000 | ? | ? | ? | 110 | ? |
| Gross Profit | ? | ? | ? | ? | ? | 150 |
| Less Operating Expenses | 35,200 | ? | ? | ? | 125 | 175 |
| Operating Profit <br> Non Operating Income <br> Less Non Operating expenses <br> $=$ Net Non operating Income | ? | ? | ? | ? | 125 | ? |
|  |  | $?$ | 4,500 | ? | $\begin{aligned} & 120 \\ & 110 \end{aligned}$ | 50200 |
|  | ? | ? | 3,500 | ? |  |  |
|  | ? | ? | ? | ? | ? | ? |
| Net Profit | ? | ? | ? | ? | ? | ? |
| Less Tax 40\% of Profit | ? | ? | ? | ? | ? | ? |
| Net Profit after Tax | ? | ? | ? | ? | ? |  |

b) From following 2 year wise data of Bharatiya 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 | $4,50,000$ | $5,60,000$ |
| Fixed Assets | $1,30,000$ | $?$ |
| Reserve | 70,000 | 40,000 |
| 9\% Debenture | $1,26,000$ | $?$ |
| Investment | $1,20,000$ |  |
| Working Capital | $1,61,000$ | 67,000 |
|  |  | $1,37,000$ |

c) From following data of Galaxy Ltd find out missing figures, rearrange and
complete the Balance Sheet in vertical format and prepare Common Size analysis

| Particulars | $2021-22$ |  |
| :--- | ---: | :---: |
|  | Rs |  |
| Share Capital | $2,40,000$ |  |
| Investment | $1,45,000$ |  |
| Reserves \& Surplus | 80,000 |  |
| 8\% Bank Loan | 55,000 |  |
| Fixed Assets | $?$ |  |
| Bills Receivable | 35,000 |  |
| Bills Payable | 38,000 |  |
| Cash/Bank Balance | 25,000 |  |
| Debtors | 15,000 |  |

Q:3 Answer (a) or (b) of the following:
a) From the following information given by Amit \& co. Pvt. Ltd., Prepare an estimate of Working Capital for the year ended $31^{\text {st }}$ March, 2022.

1. Estimated level of activity $-1,04,000$ units for the year 52 weeks
2. Cost of Raw Material per unit - Rs. 5
3. Cost of Labour per unit - $40 \%$ of raw material
4. Cost of Overheads per unit $-50 \%$ of labour cost
5. Profit per unit is $200 \%$ of Overheads
6. Stock of Raw Materials -4 weeks
7. Processing period -4 weeks
8. Stock of Finished Goods - 4 weeks
9. Credit to the Debtors -6 weeks
10. Credit by the Creditors -4 weeks
$\qquad$

## CODE:

11. Time lag in payment of Wages - 4 weeks
12. Time lag in payment of overheads -2 weeks
13. Cash \& Bank Balance - Rs. 45,000
14. Debtors are calculates on Sales basis.
15. Purchases against cash $-20 \%$
16. All the activities are spread evenly throughout the year.

During processing, Labour and Overhead accrue evenly.

## OR

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

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

| Liabilities | Amt. | Assets | Amt. |
| :--- | ---: | :--- | ---: |
| Equity Share Capital | $4,20,000$ | Goodwill | $1,31,250$ |
| (Rs.10 Each) |  | Furniture and Fittings | $3,15,000$ |
| $9 \%$ Preference Share | $2,10,000$ | Land and Building | $4,20,000$ |
| Capital (Rs.100 Each) |  | Stock | $1,05,000$ |
| General Reserve | $1,05,000$ | Debtors | $2,10,000$ |
| Profit and Loss A/c | $1,05,000$ | Cash and Bank balance | 63,000 |
| 10\% Mortgage Loan | $2,10,000$ | Prepaid Expenses | 42,000 |
| Accounts Payable | $1,05,000$ | Preliminary Expenses | 15,750 |
| Advance from Customer | 52,500 | Discount on issue of | 10,500 |
| Provision for Taxation | 63,000 | Debentures |  |
| Proposed Dividend | 42,000 |  |  |
|  | $13,12,500$ |  | $13,12,500$ |

The following further information is also given for the year

1. Total Sales - Rs. $10,50,000$
2. Purchase - Rs. $5,25,000$ (Total amount on credit basis)
3. Net Profit.- Rs.1,57,500
4. Number of Days in a year - 360
5. Out of Total sales $20 \%$ are on Cash Sales

You are required to compute the following Ratios and Comment on Current Ratio and Capital Gearing Ratio.

1. Proprietary Ratio
2. Net Profit Ratio
3. Quick Ratio
4. Creditors Turnover Ratio
5. Debtors Turnover Ratio
6. Capital Gearing Ratio
7. Return on Capital employed
8. Current Ratio
$\qquad$
CODE:
Duration: 3 hours
Marks: 100
Q:4 Answer (a) or (b) of the following:
a) Raj Ltd. is starting a new project costing Rs. 1,80,000/-. Life of the project is expected to be for 6 years. Cost of capital is $10 \%$ and the project will generate zero scrap value. Profit before interest and taxes is expected to be as under

| Year | 1 | 2 | 3 | 4 | 5 | 6 |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| PBDT | 48,000 | 55,000 | 75,000 | 90,000 | $1,00,000$ | 70,000 |
| 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.

OR
b) Final account of Lucky Limited were as under:

Balance Sheet As on 31.03.2022

| Liabilities | Rs | Assets | Rs |
| :--- | ---: | :--- | ---: |
| Equity Share Capital | $4,40,000$ | Fixed Assets | $9,07,500$ |
| 10 \%Preference Share | $2,20,000$ | Debtors | $3,13,500$ |
| General Reserve | $2,64,000$ | bills Receivables | $1,56,750$ |
| Profit and Loss | 57,750 | Stock | $3,13,500$ |
| $8 \%$ Debentures | $1,65,000$ | Cash | $1,56,750$ |
| Trade | $4,67,500$ | Fictitious Assets | $2,50,000$ |
| payable |  |  |  |
| Outstanding Expenses | $2,33,750$ |  |  |
| Bank Overdraft | $2,50,000$ |  | $20,98,000$ |
|  | $20,98,000$ |  |  |

Trading and Profit and Loss Account for the year ended 31.03.2022

| Particulars | Dr | Particulars | Cr |
| :--- | ---: | :--- | ---: |
| Opening Stock | $6,25,000$ | Sales | $24,75,000$ |
| Purchases | $14,70,500$ | Closing stock | $3,13,500$ |
| Gross Profit | $6,93,000$ |  |  |
| $\cdot$ | $27,88,500$ |  | $27,88,500$ |
| Office expenses..- | $1,78,000$ | By Gross Profit | $6,93,000$ |
| Selling Expenses | $2,87,300$ |  |  |
| interest on Debenture | 13,200 |  |  |
| Tax | 90,750 |  |  |
| Dividend | 66,000 |  |  |
| Retained Earning | 57,750 |  | $6,93,000$ |

Out of total sales, $40 \%$ sales are on cash

SEAT NO. $\qquad$
CODE:
Duration: 3 hours
Marks: 100
Comment upon Current Ratio and Quick Ratio Calculate:
Proprietary Ratio, Capital Gearing Ratio, Net Profit Ratio, Gross Profit Ratio, Debtors Turnover Ratio, Current Ratio, Quick Ratio, Return on Capital Employed
Q:5 Answer (a) or (b) of the following:
(a) Answer the following:(Ten marks each)
i. What is Management Accounting? What is the scope of Management Accounting?
ii. Explain the Types of Working Capital.

## OR

(b) Answer the following:(any four)(Five marks each)
i. Net Present Value
ii. Revenue Statement Ratio
iii. Advantages of Adequate Working Capital
iv. Types of Shares
v. Fictitious Assets
vi. Tools of Financial Analysis


# 5 yB-com (Sem-III) ATKT March-2023 sub. - Company secretarial Practice Date - $06103 / 2023$ (8:00 TO 1 seairno.M.) 

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) A Private Limited Company can have maximum $\qquad$ members
a) Fifty
b) One Hundred
c) Two Hundred
d) Two Hundred and Fifty
2) $\qquad$ is a company whose principal business is the acquisition of shares, debentures and other securities.
a) Private Company
b) Public Company
c) One Person Company
d) Investment Company
3) $\qquad$ is an officer of the company responsible for compliance with the provisions of Company Law 2013.
a) The Director
b) Shareholders
c) Company Secretary
d) Administrative Office
4) Under section 204 of Companies Act 2013, there is requirement of $\qquad$ to perform duties of secretarial audit of every listed company.
a) Statutory Auditor
b) Internal Auditor
c) Company Secretary in Practice
d) Chartered Accountant in Practice
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) Commission
c) Dividend
d) Profit
7) $\qquad$ of the Memorandum reflects the name of the state in which registered office of the company is situated.
a) Name Clause
b) Object Clause
c) Liability Clause
d) Situation Clause
8) Articles are $\qquad$ Memorandum
a) Sub Ordinate to
b) Same as
c) More important than
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) Statement in lieu of Prospect
c) Memorandum of Association
d) Articles of Association
10) The promoters make an application for the name of the company to the ROC in Form
a) $\mathrm{INC}-1$
b) INC- 2
c) $\mathrm{INC}-3$
d) $\mathrm{NC}-4$
11) An application for conversion of a Private company into a Public company is required to be filed in e-Form $\qquad$ .
a) MGT-1
b) MGT-12
c) $\mathrm{MGT}-14$
d) MGT-20

## Duration: 3 hours

12) Minimum $\qquad$ persons are required to form a Public Company
a) Two
c) Seven
b) Five
Q:1 B) State whether following statements are T) Ten
13) Trademarks of the company act as a signature of the company (Any)
14) Company's ownership and management is separated.
15) Government Company is a company where government holds Twenty Five per cent of its share capital.
16) Company Secretary is a link between the Company and its Board of Directors, Shareholders, Government and Regulatory Bodies.
17) Secretarial Standard -1 refers to Minute of Meeting
18) Dividend, once declared, cannot be revoked.
19) Alteration of Object clause requires an ordinary resolution
20) A company cannot start its business without receiving Certificate of Commencement of Business.
21) Debenture holder is the owner of the company
22) Secretarial correspondence must be polite
23) Transmission of shares and transfer of shares is one and the same.
24) Upon conversion of company into a private company, we have to add the word 'Private' to the name of the company.
Q:2 Answer any two of the following:
a) Explain different types of Companies according to Companies Act 2013
b) What are the qualities expected of a company secretary?
c) Explain duties of a company secretary

Q:3 Answer any two of the following:
a) Explain Company Secretarial Services as an advisor to the Chairman
b) What are the benefits for Secretarial Standards?
c) What is Secretarial Audit? Explain the benefits of Secretarial Audit

## Q:4 Answer any two of the following:

a) Explain the process of alteration of Name Clause of Memorandum of Association
b) Elucidate the provisions regarding Prospectus in the Companies Act 2013.
c) Describe the procedure for incorporation of Public Limited Company.
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) Dormant Companies
b) Draft a Letter to bank for overdraft facility
c) Transmission of Shares
d) Skills needed for conducting Secretarial Audit
e) Doctrine of Ultra Vires
f) One Person Company


