AFM II, Sem II, March 2023, ATIXT, 8+0 1101 11/03/ 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) Use of simple calculator is allowed.
- (4) Working notes should form part of answers

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

- method is followed if items like interest on capital, interest on drawings, salary 1) paid to partners, etc. is recorded in 'Partners Current Account'.
  - a) Fluctuating capital

Semi-fluctuating capital

- Fixed capital b)
- d) Semi-fixed capital
- 2) If the firm's goodwill is Rs 10,40,000 and 'C' is admitted for 1/5th share in the future profits, then how much is the goodwill that 'C' will get at the time of his admission

b)

d)

a)	Rs 2,08,000

c)

- c) Rs 2,04,000
- 3) Income Tax due is a
  - a) Secured Creditors
  - c) Preferential liability

b) **Unsecured Creditors** d) Contingent liability

Rs 20,400

Rs 24,000

- 4) On Amalgamation of Firms, Realisation expenses are
  - a) Debited to Bank Account
  - Credited to Capital Account c)
- Debited to Realisation Account b) d) Debited to Loan Account

A new partner is admitted

A Creditor is discharged

Sharing Ratio

Ratio

Rs6,00,000:Rs5,00,000 : Rs 4,00,000

Rs5,00,000:Rs5,00,000 : Rs 5,00,000

New Profit Sharing Ratio - Old Profit

Old Profit Sharing Ratio - Sacrifice

Total Capital of the new firm is Rs. 15,00,000. There are three partners Ajay, Vijay and 5) Digvijay, whose profit sharing ratio is 6:5:4 respectively. The new capitals of the partners will be

b)

d)

- a) Rs5,00,000:Rs 8,00,000 : Rs 2,00,000
- Rs4,00,000: Rs 5,00,000 : Rs 6,00,000 c) d)
- 6) On conversion of a firm into a Limited company a) A new company is formed b)
  - A old partner is retired c)
- Gain Ratio = 7)
  - a) Old Profit Sharing Ratio New Profit b) Sharing Ratio
  - Old Profit Sharing Ratio + New Profit d) c) Sharing Ratio
- In piecemeal distribution, amounts realised from assets are used to settle the liabilities in 8) the following order
  - Partner's loan, outside liabilities, a) realisation expenses, partners' capitals
  - c) Realisation expenses, outside liabilities, partner's loan, partners' capitals
- Realisation expenses, partner's loan, b) outside liabilities, partners' capitals
- Realisation expenses, outside d) liabilities, partners' capital, partner's loan
- Mr Amar a partner of the vendor firm, took over investment having book value of Rs. 9) 1,00,000 for 80% of its book value. Mr Amar's account is debited by
  - a) Rs 1,00,000
  - Rs 1,80,000 c)

- Rs 80,000 b)
- **d**) Rs 20,000

	COD			SEAT NO.	
	COD	E: Duration: 3	hou		
	10)	<ul> <li>Dissolution expenses paid by company to fin</li> <li>a) Goodwill</li> </ul>	rm is	Marks: 100	
	11)	c) General Reserve ) Bills under discount are a	b) d)	Capital Reserve Debited to P & L A/c	
	12)		<b>b)</b> <b>d)</b> sh ar	Current liability Contingent Liability Id cash equivalents in the financial	
		<ul><li>a) Advances</li><li>c) Cash in Hand</li></ul>	b) d)	Overdraft Discount on issue of shares	
Q:1	B) 1) 2)	Sacrifice Ratio = Old Profit Sharing ratio	ue o ew I the d	r False (Any 10)	10
	3) 4) 5)	Salary paid to partners will be debited to Prof Assets are transferred to Realisation A/c at 'B Unpaid balance of partners' conital	īt & ook	Loss Appropriation Account. Value'.	
	6) 7) 8)	Unpaid balance of partners' capital accounts re In case of conversion, assets and liabilities are Amount agreed to be paid by the new firm to of An asset shall be a 'Current Asset' if it is expect the reporting date.	uar	isterred to 'New Firm's A/c'.	
	9) 10)	Net Payment method is used for calculating 'P Mortgage loan is 'secured graditage'	urch	ase Consideration'.	
	11)	After all the outside liabilities as well as partn then paid off and settled off. Interest to be paid on retiring as the	er's	loan is paid, 'realisation expenses' are	

12) Interest to be paid on retiring partner's loan is to be debited to 'Partners' Capital Account'.

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

a)	Prakash Ujala and Dhoon
	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 <sup>st</sup> Marrie 2022 in the ratio 4:2:1.
	They decided to dissolve the partnership of an 21 <sup>st</sup> of the forses in the ratio 4:2:1.
	They decided to dissolve the partnership as on 31 <sup>st</sup> March, 2022 when their Balance Sheet appeared to be as under:
	r f the de do be as under:

Liabilities	Amount (Rs)	on 31 <sup>st</sup> March, 2022	1
Partner's Capital	(ILS)	Assets	Amount (Rs)
Prakash	9.00.000	Land & Building	4,00,000
Ujala	8,00,000	Machinery	12,00,000
Dhoop	4,80,000	Debtors	3,60,000
Bills Payable	1,60,000	Stock	2,76,000
Creditors	2,40,000	Cash & Bank	4,000
-realitory	5,60,000		4,000
	22,40,000		22,40,000

Balance Sheet as on 21<sup>st</sup> M

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The realisation expenses were Rs 4,000.

Thereafter, all cash received should be distributed among the partners. The amount was realized as follows:

1 <sup>st</sup> Realisation	Rs 4,82,400
2 <sup>nd</sup> Reslisation	Rs 4,00,000
3 <sup>rd</sup> Realisation	Rs 6,32,000
4 <sup>th</sup> Realisation	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<sup>st</sup> 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.

Liabilities	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		1
General Reserve	19,200		
DC 's Loan	21,200		
Sundry Creditors	24,000		
	1,49,600		1,49,600

Balance Sheet as on 31<sup>st</sup> March, 2022

1) Realisation Expenses were estimated to be Rs 7,200

2) The assets were realized as under:

1<sup>st</sup> installment Rs 61,280

2<sup>nd</sup> installment Rs 28,720

3<sup>rd</sup> installment Rs 25,000

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

DI	01 .		0.1	2 2022
Balance	Sheet	28 On	- 4 1	3 2022

Liabilities	Rs	Assets		
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 <u>2,500</u>	23,000	
	4,43,000		4,43,000	

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### **Duration: 3 hours**

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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

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

Liabilities	Balaji Ltd Rs.	Zee Ltd Rs.	Assets	Balaji Ltd Rs.	Zee Ltd Rs.
Capital Accounts: Karan Arjun Ajay Vijay General Reserve Creditors Bills Payable	92,000 92,000 - - 40,000 40,000	- 1,44,000 96,000 24,000 32,000 24,000	Premises Computers Furniture Stock Debtors Bank Balance Cash Balance	- 80,000 40,000 72,000 48,000 16,000 8,000	40,000 56,000 64,000 1,12,000 32,000 16,000
	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.

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Duration: 3 hours

Marks: 100

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

a) The following is the Trial Balance of the firm as on 31<sup>st</sup> 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<sup>st</sup> Oct, 2021.

- 1) On 31<sup>st</sup> 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.
- Goodwill of the entire firm was valued at Rs 24,000 on 1<sup>st</sup> 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<sup>st</sup> 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 c	on $31^{st}$ 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	1,80,500	1,80,500

### Duration: 3 hours

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The partnership deed provides the following information:

'L' died on 1<sup>st</sup> 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<sup>st</sup> 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).

Marks: 100

SemIII ATKT, March 2023, Advertiging 06/03/2023 SEAT NO. CODE: **Marks: 100 Duration: 3 hours** Instructions :- (1) All questions are compulsory having internal options. (2) Figures to the right indicate full marks. 10 Q:1 A) Choose the correct answer from the options given below (Any 10) 1) Egyptian "Book of the Dead" written on is one form of advertising. a) Paper b) Papyrus d) Leaf c) Papilon 2) In 1902 \_\_\_\_\_\_ was published "The Psychology of Advertising b) Earnest Elmo Calkins a) Walter Dill Scott d) John Hooper c) C. K. Pralhad 3) In 1905 B. Dattaram ad agency was started at , was the 1st ad agency in India a) Kolkatta b) Bangalore d) Mumbai c) Delhi 4) Creative Pitch is a formal presentation also known in the industry as a \_\_\_\_\_. a) Creation b) Shootout d) Creative Boutique c) Pull-out (PBR) is one of the important methods in agency compensation. 5) a) Payment By Results b) Payment By Rules c) Payment By Reform d) Payment By Refuse The first person described as a fashion model was a \_\_\_\_\_ Marie Vernet 6) 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 \_\_\_\_\_\_ ad example. a) Puffery b) Bait d) Unhealthy competition c) Deceptive phrase which later use in advertising. 8) 'Pro Bono Publico' is one of the b) French a) Latin d) American c) Greek is ASCI's heart and soul. 9) Triple "C" a) Consumer Committee Code b) Complain Code of Council d) Committee of Complain Code c) Consumer Complaints Council

> McDonald's hamburgers are made of worms is an example of 10)

a) Brand Crisis

b) Company Worries d) Brand Fault

III, Stonary

- c) Brand Negativity
- Page 1 of 3

**Marks: 100 Duration: 3 hours** CODE: is the India's number one ad agency with corporate office in New York, 11) USA. b) Ogilvy & Mather a) Lowe Lintas d) Trikaya Gray c) Mudra 12) Amul Utterly Butterly Delicious girl is an example of \_\_\_\_\_\_execution style. b) Straight sell a) Graphic d) Animation c) Testimonial 10 State whether following statements are True or False (Any 10) **B)** In 1926 Robert Oven shown the Latin root of advertising that is" Adverter". 1) 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. Brand piracy is the perception of the customers that all brands are equivalent. 11) Cadbury chocolate shows that how family is happy at dining table" is an example of 12) slice of life. 15 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. Elucidate the various types of Transit and Ariel Advertising. c) 15 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 "There are no career options available in advertising field". Evaluate the statement c) 15 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 DAVP Page 2 of 3

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### **Duration: 3 hours**

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Marks: 100

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## 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

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- d) Pro bono advertising
- e) Rural advertising
- f) AIDA with C

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8/3/2023

Sem-III A.T.K.T Business Economics

### 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		Explain the following concepts (Any Five) Green Gross National Product		1	J
	•	Open economy			
		Aggregate supply price		a	
		Effective demand			
		LM Curve			
		Supply side Economics			
	-	ncome velocity	•		
		nflation			
Q:1	'	Choose the correct answer from the option	ns given	below.	1
¥		Price deflator helps us to work out nationa			<i>,</i>
	-7	a) Constant price		Current price	
		c) Future price		Price in the last time period	
	2)	is an example of a leakage in			
	_/	a) Savings		Exports	
		c) Investments		Transfer payments	
	3)	Money wages are inflexible in absolute set			
		a) Minimum wage laws		Child labour laws	
		c) Industrial laws		Laws relating industrial dispute	
,	4)	Investment will be in equilibrium when interest.			
		a) MEC	b)	Profit	
		c) Savings	,	Employment	
	5)	The Consumption function shows the			
		a) The rate of interest	b)	The tax rate	
		c) Savings	d)	Disposable income	
	6)	The concept of employment multiplier was	/	-	
	- /	a) R.F.Kahn	b)	J.M.Keynes	
		c) Lord Beveridge	d)	J.R.Hicks	
	7)	curve shows the goods market			
		a) LM curve	-	IS curve	
		c) Aggregate demand curve	,	Aggregate supply curve	
	8)	Laffer curve brings out the relationship be		· · · · ·	
		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	-,		
	- /	a) Commercial Bank	b)	IMF	
19 19		c) RBI	d)	WTO	
	10)				
1.1		a) Common man	b)	Debtors	
	2	c) Creditors	d)	Poor Man	
		-,	· _ ·		

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CODE:       Duration: 3 hours       Marks: 100         Iswer any two of the following:       A)       Explain circular flow of income in two sector model with saving.       A)         A)       Describe features and phases of trade cycle.       B)       B)       B)       B)         B)       Write a comprehensive note on "Say's law of market".       B)       B)       B)       B)         Swer any two of the following:       B)       B)       B)       C)       C)	20
<ul> <li>a) Explain circular flow of income in two sector model with saving.</li> <li>b) Describe features and phases of trade cycle.</li> <li>c) Write a comprehensive note on "Say's law of market".</li> <li>swer any two of the following:</li> <li>b) "The intersection point of aggregate supply and aggregate domend function.</li> </ul>	20
) "The intersection point of aggregate supply and aggregate domand function to the	30
) What are short run and long run factors affecting on marginal efficiency of capital. Explain the concept and working of the Multiplier.	20
<ul> <li>wer any two of the following:</li> <li>Discuss IS curve and bring out its properties.</li> <li>What is Stagflation? Discuss the consequences of Stagflation.</li> <li>How is supply side economics different from Keynesian economics?</li> </ul>	20
Explain the Keynesian concept of demand for money? Which factors determine it? Discuss the Monetary and Fiscal measures to control inflation.	20
SW(	<ul> <li>Explain the concept and working of the Multiplier.</li> <li>er any two of the following: <ul> <li>Discuss IS curve and bring out its properties.</li> <li>What is Stagflation? Discuss the consequences of Stagflation.</li> <li>How is supply side economics different from Keynesian economics?</li> </ul> </li> <li>er any two of the following: <ul> <li>What do you mean by 'Velocity of circulation of money? Which factors determine it?</li> </ul> </li> </ul>

Business Law. 04/03/2

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### **Duration: 3 hours**

Marks: 100

04/03/ 2023

SEAT NO.

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.
- Write a short note on discharge of contract by agreement and discharge of contract by c) 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.

### O: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.
- Write a short note on Holder and Holder in due course. c)
- d) Write a short note on ambiguous instruments, bills in sets and fictitious bill.

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SY	BCO	M Sem TIT ATKI	March 2023	Exam
			SEAT	
	COD	DE: Duration:	3 hours	Marks: 100
	Instr	uctions :- (1) All questions are compulsory h	aving internal options.	
		(2) Figures to the right indicate fu	-	
Q:1	A) ( 1)	Choose the correct answer from the option The process of identifying and selecting known as	ns given below (Any 10) a course of action to solve	10 a specific problem is
		a) Decision Making	b) Directing	
	2)	<ul> <li>c) Planning</li> <li> skill enables managers to visuali problems.</li> </ul>	d) Organising ze, analyse & understand t	he various aspects of
		a) Conceptual	: b) Design	
		c) Technical	, .	
	3)		orts of the subordinates.	
		a) Coordination	b) Controlling	
		c) Communication	d) Continuous	
	4)		ly when employees fail	to meet performance
	5)	<ul> <li>a) MBO</li> <li>c) MIS</li> <li>The plans are used for a specific a</li> </ul>	<ul><li>b) MBE</li><li>d) MIB</li><li>activity.</li></ul>	
		a) Double-Use	b) Single-Use	
	0	c) Multiple-Use	d) No-Use	
	6)	) is not a programmed decision-mal	king technique.	
		a) Linear Programming	b) Brainstorming	
	_	c) Game Theory	d) Simulation	
	7)	) Line & Staff organisation is suitable for _	business firms.	
		a) Small	b) Temporary	
		c) Large	d) Tiny	
	. 8)	Departmentation by is found main	ily in manufacturing units.	æ ä
		a) Functional	b) Territory	
	8	c) Process	d) Customer	the flee stimular
	9)	) refers to the number of subordination	tes that can be supervised &	managed effectively.
		a) MBO	b) Staff	21
	8	c) Span of Control	d) Matrix	8
	10)	) Management audit is an process.		
	* 18	a) Enlightened	b) Acting	
a	5 5	c) Engrossing	d) Evaluation	
19		Page 1 of	f <b>2</b>	
	. 3	*		(35) •

SEAT NO. CODE: **Duration: 3 hours** Marks: 100 11) refers to interpersonal skills. a) Administrative Conceptual b) c) Technical Human **d**) 12) Control system must be a) Rigid b) Impossible c) Complex d) Flexible B) State whether following statements are True or False (Any 10) 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. The informal organization make use of grapevine. 5) 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: 15 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: 15 a) Discuss the importance of planning in business organization. b) Explain the steps in Management by Objectives. Discuss the impact of technology in decision-making. c) Q:4 Answer any two of the following: 15 a) Explain the features of Matrix organization. What are the factors influencing span of management? b) Explain the barriers on part of subordinate in the delegation process. c) Q:5 Answer any two of the following: 15 a) Discuss the nature of motivation. Briefly explain different leadership style. b) Explain in detail techniques of controlling. c) Q:6 Write Short Notes on (Any 4) 20 Scientific management a) Advantages of Management by Exception b) c) Virtual organisation d) Non-monetary factors of motivation. Organization barriers in communication e) Departmentation f) 

0:1

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## SYB. com Esem III ATKT March - 2023 SUB - Comfemporary Issues - III Dote - 9/3/2023 [ 8:00 TU 10:30 AM7

## CODE:

### **Duration: 2.5 hours**

Marks: 75

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>B)</b>	Write a comprehensive note on the Foundation Course (Semester -III) Project submitted by you.	15
Q:2	A)	Discuss the important constitutional and legal rights of Elderly persons in India. OR	15
Q:2	B)	Explain the various constitutional and legal rights of Disable persons in India.	15
Q:3	A)	Write a comprehensive note on Stages of Disaster Management.	15
Q:3	B)	OR Explain human rights issues relating to equitable and fair distribution of Disaster relief.	15
Q:4	A)	Discuss the development of science in the ancient cultures and in the classic era.	15
1) 6)		OR	
Q:4	<b>B</b> )	Discuss the positive and negative impact of technology on human life.	15
2			
Q:5	A)	Explain the various Styles of effective Leadership with suitable examples.	15
Q:5	B)	OR Comment on purpose and types of Communication.	15
		·. XXXXX	

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10/3/2023

	Cal	m = T I I = 10   3   20
	Se. A-7	m-TIF 10/3/20 FK.T
	Introduction	m to B.M SEAT NO.
COD		uration: 3 hours Marks: 10
Instru	ctions :- (1) All questions are comp	
Sinte	(2) Figures to the right inc	licate full marks.
A) (	Choose the correct answer from the	a options given below (Apy 10)
1)	is the process of identit	ying consumers' needs and wants.
	a) Management	b) Marketing
	c) Selling	d) Exchange
2)		ns play an important role to convince buyers to buy
	a) FMCG Goods	b) Durables
	c) Customized Goods	d) Luxuries Items
3)	Professional business firms maintaint	
,	and suggestions from the general	ain department to handle complaints, grievan
	a) Advertising	b) Publicity
	c) Public Relations	d) Sales
4)	Mission includes of bus	iness
	a) Reason and Objectives	b) Purpose and Philosophy
	c) Vision and Objectives	d) Meaning and Purpose
5)		B and a mbood
-)	organization.	een an employer and employee is a for an
	a) Weakness	b) Opportunity
	c) Strength	
6)		
-)	a) Usable	g planning is to define the business of the fir b) Wants
	c) Mission	d) Alternatives
7)		ion is very high or start cut – throat competition.
')	a) Withdrawal Stage	ion is very high or start cut – throat competition.
	c) Maturity Stage	
8)	In the New Product Development	d) Introductory Stage
0)	a) Idea Generation	
	c) Idea Screening	b) Testing
9)		d) Business Analysis
~)	a) Research and Development	ered in decline stage of PLC.
	c) High Promotion	b) Repositioning
10)	· •	d) Test Marketing
10)	Government control over fixation : a) Internal	8
		b) External
11)		d) Negligible
11)	In pricing, the firm cons	iders the rate of return on the investment done.
	a) Mark - Up Pricing	b) Value Pricing
	c) Target - Return Pricing	d) Going – Rate Pricing
	is an external factor affe	cting pricing of the product.
12)		
12)	<ul><li>a) Competition</li><li>c) Support from employees</li></ul>	<ul><li>b) Cost of Raw Material</li><li>d) Personnel Management</li></ul>

SYB. Com

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				SEAT NO.	
	C	DDE:	Duration:		
Q:	1 B)	State whether fol		5 nours	Marks: 100
	1)	The socio – culture	lowing statements are Tr	ue or False (Any 10)	10
	2)	International mark	eters have to face the b	ue or False (Any 10) uying decisions of the members competition	of the society
	3)	Saturation of deve	Oned markata and 'I	competition.	
	4)	Marketing audit sh	ould be conducted	competition. o the growth of marketing.	
	5)	The analysis of street competitors.	engths and weakness of the	ring major marketing problems. competitors enable a firm to att	ack certain
	6)	A strategic group is	a group of firms that C H		
	7)	The company can c	lifferentiate its market offe	w more or less the same strateg ring on the basis of only produc fuct	у.
	8)	The core product is	a primary lavel - Cil	ing on the basis of only produc	t dimensions
	9)	During the decline	stage of PLC, the company	mou in any	
	10)	profits.	e -, ne company	luct. may increase product pricing to	earn more
	10) 11)	Sales objectives car	he evpressed on multiple	4	
	11)	In case of super val	ue strategy, a high quality	are growth and sales growth. product is sold at low price.	~
	12)	The main objective	of penetration pricing strat	broduct is sold at low price. egy is to earn high profits during	, * <u>,</u>
Q:2	Answ	introduction.		by is to early high profits during	g product
214	a)	er any two of the fol	lowing:		
	b)	Define marketing m	anagement. State the impo	rtance of marketing managemen	15
	c)	Discuss the scope of	marketing	, and the management	ι.
Q:3	Answe	r any two of the	two approaches of BOP m	arketing	
		- and the of the lon	owing		
	b)	Explain the Stratesia	ategy. Explain the features	of marketing strategy	15
	c)	What is SWOT2 Elu	Marketing Planning Proce	ess	
Q:4	Answe	r any two of the foll	cidate The SWOT Analysi	ess s for any one of the organisation	
	a)	Explain the concept	owing:		15
	<b>b</b> ) 1	Describe the marketi	of product and elaborate or	the various levels of a product	15
	c) ]	Discuss the various n	roduct position in adopted	the various levels of a product during various stages in the PLO	2
Q:5	Answer	any two of the follo	wing:	-8.	
	a)	what is pricing? Exp	ain the objectives of mist		15
	~/ +	mprum the steps invo	Ves in pricing		
- 1-	<b>y r</b>	claborate on various	external factors influe	pricing decisions of marketer	
Q:6	Write S	hort Notes on (Any	4)	pricing decisions of marketer	
	a) P	ositive implication o	f WTO		20
	D) II	nternational Marketin	g Environment		×
	U L	emographic Environ	ment		
	a) S	teps in Competitors	Analysis		а 81
	6) 2	teps in Pricing			
2	f) C	ost Oriented method	of pricing		
			XXX	X	

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SYB.Com A.T.K.T Sem-III 10/03/2023 anagement 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 0:1 A) Choose the correct answer from the options given below (Any 10) 10 1) Financial Accounting records only a) Actual figures b) **Budgeted** figures c) Standard figures d) All of the above Strategic information is used by 2) Senior Management a) b) Middle Management Lower Management c) d) All of the above 4 3) Bank Overdraft is not a Quick Liability a) b) Current Liability Short Term Liability c) Liability d) 4) Total application of fund amounted to Rs.40,00,000 Loan fund is Rs.23,00,000 Shareholders fund will be Rs.20,00,000 a) b) Rs.17,00,000 Rs.63,00,000 c) d) Rs.10,00,000 5) Common Size Statement is a tool of Vertical analysis a) b) Horizontal analysis c) Technical analysis d) Fundamental analysis Trend analysis is a technique analysis of 6) a) Growth in performance b) Change in performance Trend in performance c) Decrease in performance d) 7) Return on Capital employed is a relationship between Net operating Profit and loan a) Net operating profit and capital b) employed Gross profit and sales c) d) Gross profit and Total assets Dividend Payout ratio is a proportion between 8) Dividend per share and earning per a) b) Pref. Dividend and equity capital share Equity dividend and equity capital c) d) Total dividend and capital employed 9) Working Capital is Excess of fixed assets over current b) a) Excess of current assets over current assets liabilities Excess of share capital over loans c) d) None of the above 10) Cash working capital is equal to a) Cash balance b) Cash & Bank balance plus stock c) Liquid Assets d) Cash cost of Working capital 11) In Capital budgeting Tax saving on loss is considered as a) Cash Outflow Cash Inflow b) c) Both a & b d) None of the above NPV represents immediate increase in 12) a) Firm's wealth b) Firm's Profit Efficiency **c**) d) Solvency

Page 1 of 6

CODE	2:	Duration: .	3 hours Marks: 100	
<ul> <li>B) St</li> <li>a)</li> <li>c)</li> <li>d)</li> <li>e)</li> <li>f)</li> <li>g)</li> <li>h)</li> <li>i)</li> <li>j)</li> <li>k)</li> <li>l)</li> <li>m)</li> </ul>	Strategic information Preliminary expenses Operating Net Profit Equity share capital Horizontal analysis Debtors Turnover Coverage Ratio Margin of Safety Outstanding expenses Payback	ments are Tru i) ii) iii) iv) v) vi) vii) vii) viii) ix) x) xi) xi) xii) xii) xii)		1

xiv) Expenses paid in advance

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

Q:1

From following year wise data of Ram & Sons find out missing figures, complete Income a) Statement in vertical format and prepare Trend Analysis for 3 years

Complete the following Trend analysis of Ram & Sons

Particulars	2019-20	2020- 21	2021-	2019-	2020-	2021-
			22	20	21	22
	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	?	?	?	?	?	?
					20	· · · · · · · · · · · · · · · · · · ·
Non Operating Income	?	·? .	4,500	?	120	50
Less Non Operating expenses	?	?	3,500	?	110	200
= Net Non operating Income	?	?	?	?	?	?
Net Profit	?	?	?	?	?	?
Less Tax 40% of Profit	?	?	?	?	?	?
Net Profit after Tax	?	?	· ?	?	?	? ?

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SEAT NO.

10

CODE:

### Duration: 3 hours

Marks: 100

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	1,20,000
Investment	?	67,000
Working Capital	÷1,61,000	1,37,000
9.3		

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<sup>st</sup> 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

### Page 3 of 6

10

20

### CODE:

Duration: 3 hours

Marks: 100

- 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<sup>st</sup> March, 2022.

Bai	ance Sheet as o	n 31 <sup>st</sup> March 2022	1 N N
Liabilities	Amt.	Assets	Amt.
Equity Share Capital	4,20,000	Goodwill	1,31,250
(Rs.10 Each)	1.	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	10,000
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

ě.

- 4. Creditors Turnover Ratio
- 5. Debtors Turnover Ratio
- 6. Capital Gearing Ratio
- 7. Return on Capital employed
- 8. Current Ratio

Page 4 of 6

### Duration: 3 hours

## CODE:

### 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 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:

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 payable	4,67,500	Fictitious Assets	2,50,000	
Outstanding Expenses	2,33,750	*		
Bank Overdraft	2,50,000			
	20,98,000	14	20,98,000	

### Balance Sheet As on 31.03.2022

### Trading and Profit and Loss Account for the year ended 31.03.2022

Particulars	Dr	Particulars	Cr 24,75,000	
Opening Stock	6,25,000	Sales		
Purchases	14,70,500	Closing stock	3,13,500	
Gross Profit	6,93,000	8		
•	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	0		
Dividend	66,000	₽ 0		
Retained Earning	57,750	2		
			1	
С.	6,93,000	V	6,93,000	

Out of total sales, 40 % sales are on cash

### Page 5 of 6

Marks: 100

20

### CODE:

### **Duration: 3 hours**

Marks: 100

20

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-TIL)	ALKL	March-2023
	5	145 - Company sec	retanio	1 Practice-T
	Į	YB.com (Sem-TIT) 1 145 - Company Sec Date - 06/09/2023	(8:00	TO ISEAT NO. M.)
C	ODE:	Duration:	3 hours	Marks: 100
In	struction	ns :- (1) All questions are compulsory he	aving internal	options.
		(2) Figures to the right indicate ful	l marks.	8
Q:1	A) (	hoose the correct answer from the op	tions given h	pelow (Any 10) 10
¥.1		A Private Limited Company can have		
	,	a) Fifty	b) (	One Hundred
		c) Two Hundred	,	Two Hundred and Fifty
	2)		l business is t	he acquisition of shares, debentures and
		other securities.		
				Public Company
	2)	c) One Person Company	d)	Investment Company
	3)	Company Law 2013.	y responsible	e for compliance with the provisions of
		a) The Director	Ы	Shareholders
		c) Company Secretary		Administrative Office
	4)	Under section 204 of Companies Act 2		
	-,	duties of secretarial audit of every list		•
				Lutamal Anditan
		a) Statutory Auditor	,	Internal Auditor Chartered Accountant in Practice
	5)	c) Company Secretary in Practice Within days of the Meeting		I the draft minutes of thereof shall be
	5)	circulated to all the members of the Bo	or the board	
		a) Seven		Twelve
~		c) Fifteen		Twenty One
	6)	is the return on investment m	ade in the sha	are capital of a company.
	,	a) Interest		Commission
		c) Dividend		Profit
	7)		the name of t	the state in which registered office of the
		company is situated.	L	Object Clause
		a) Name Clause	,	Object Clause Situation Clause
	8)	c) Liability Clause Articles are Memorandum	u)	Situation Clause
	0)	a) Sub Ordinate to	b)	Same as
		c) More important than	/	A Part of
	9)	is a document filed with th	e Registrar of	f Companies when the company has not
		invited the public to subscribe for share		а <sup>6</sup> н.
		a) Prospectus		Statement in lieu of Prospect
		c) Memorandum of Association		Articles of Association
	10)	The promoters make an application	for the name	e of the company to the ROC in Form
			• •	
		a) INC-1	,	INC-2
	4) 	c) INC -3		INC -4 y into a Public company is required to be
	11)		ivate compan	y mo a ruone company is required to be
		filed in e-Form	Ы	MGT - 12
		a) MGT – 1 c) MGT – 14	/	MGT - 20
		Page 1 of		
				ີ ພະ ພະຍະ ແມ່ນ ສະຫະ
			1.501	

"mering + ...

SEAT NO. CODE: **Duration: 3 hours** Marks: 100 12) Minimum \_\_\_\_\_ persons are required to form a Public Company a) Two b) Five c) Seven d) Ten B) State whether following statements are True or False (Any 10) 0:1 1) Trademarks of the company act as a signature of the company. 10 2) Company's ownership and management is separated. 3) Government Company is a company where government holds Twenty Five per cent of its 4) Company Secretary is a link between the Company and its Board of Directors, Shareholders, Government and Regulatory Bodies. 5) Secretarial Standard -1 refers to Minute of Meeting 6) Dividend, once declared, cannot be revoked. 7) Alteration of Object clause requires an ordinary resolution 8) A company cannot start its business without receiving Certificate of Commencement of 9) Debenture holder is the owner of the company 10) Secretarial correspondence must be polite 11) Transmission of shares and transfer of shares is one and the same. 12) Upon conversion of company into a private company, we have to add the word 'Private' to the name of the company. Answer any two of the following: **O:2** a) Explain different types of Companies according to Companies Act 2013 15 b) What are the qualities expected of a company secretary? Explain duties of a company secretary c) Answer any two of the following: 0:3 a) Explain Company Secretarial Services as an advisor to the Chairman 15 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 15 b) Elucidate the provisions regarding Prospectus in the Companies Act 2013. c) Describe the procedure for incorporation of Public Limited Company. Q:5 Answer any two of the following: a) What are the points to be considered in correspondence with debenture holder? 15 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 20 b) Draft a Letter to bank for overdraft facility c) Transmission of Shares d) Skills needed for conducting Secretarial Audit Doctrine of Ultra Vires e) One Person Company f) -----X-----X----

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