

PTVA's ML DAHANUKAR COLLEGE OF COMMERCE

Academic Year: 2023-34

Semester End Examination

Class: F.Y.BMS / BAF / BFM / BBI

Semester: I

Subject: Foundation course 1

Time: 2.5 hours

Total: 75 marks

Date: 06.11.23

Time: 8:00 am to 10:30 am

Q 1 A) State whether True or False (any 8 out of 10) 8 marks

1. Majority of the tribes are engaged in the agricultural sector.
2. Animism is a belief in the spirit of the dead.
3. The Constitution of India has recognized 26 major languages
4. Communalism does not arise out of religious fundamentalism.
5. Anti - Hindi agitation took place in Southern India.
6. Conflict leads to violence and lawlessness in the society.
7. Shakti is the energizing principle of the universe.
8. As per 2011 census Haryana is the state with highest gender difference.
9. India is anti-religion.
10. In India there is 75 percent reservation for women.

Q 1 B) Match the Column (any 7 out of 10) 7 marks

- | | |
|------------------------|--------------------------------------|
| 1. Christian | A. Article 51 |
| 2. Sikhism | B. generates inequalities in society |
| 3. Fundamental duties | C. Decreased visual activity |
| 4. Caste system | D. inter-state tension |
| 5. Regionalism | E. Village level |
| 6. Jammu and Kashmir | F. Bible |
| 7. Astigmatism | G. Article 370 |
| 8. Congenital deafness | H. District level |
| 9. Zilla Parishad | I. Genetic factor |
| 10. Gram Panchayat | J. Guru Granth Sahib |

Q 2 A) State the religions in India. 8 marks

Q 2 B) Write down factors causing violence against women. 7 marks

OR

Q 2 P) Discuss the measures to prevent violence against women. 8 marks

Q 2 Q) Describe in brief some characteristics of urban areas 7 marks

Q 3 A) Discuss factors responsible for communal violence. 8 marks

Q 3 B) Write in detail about the schedules in Indian constitution. 7 marks

OR

Q 3 P) Discuss the importance and criticism of fundamental duties. 8 marks

Q 3 Q) Describe measures to resolve communalism. 7 marks

- Q 4 A) Explain the concept of rural local self-government. 8 marks
Q 4 B) What do you understand by the term diversity as difference in India. 7 marks

OR

- Q 4 P) Explain the provisions of the 74th amendment. 8 marks
Q 4 Q) Explain the causes of physical disability? 7 marks

Q 5 A) Write in detail about the problems faced by women in Indian politics. 8 marks

Q 5 B) Explain the different types of mental disability. 7 marks

OR

Q 5 C) Short Notes (any 3 out of 5) 15 marks

1. Estate system.
2. Linguistic Diversity
3. Varna system
4. Regionalism with example
5. Nagar panchayat

SEMESTER END EXAMINATION –October/November 2023

Class: F.Y.BFM/FYBAF/FYBBI/FYBMS

Semester: I

Subject: Business Economics I

Date: 04/11/23

Time: 8:00-10:30

Total: 75 marks

- Q1A) Choose the correct answer and rewrite the statements. (Any 8 out of 10) 8 marks
1. The market supply shows a ----- relationship between price and supply.
 - a) Inverse
 - b) Negative
 - c) Positive
 - d) Straight
 2. If the demand equation is given as $D_x = 100 - 5P_x$; then at Rs.15 what will be quantity demand?
 - a) 20 units
 - b) 40 units
 - c) 25 units
 - d) 60 units
 3. Statistical method of demand forecasting also known as-----
 - a) Quantitative method
 - b) Qualitative method
 - c) Market experimentation method
 - d) Survey method
 4. If elasticity of demand is greater than one ($e > 1$), the marginal revenue is always---
 - a) Positive
 - b) Negative
 - c) Zero
 - d) Constant
 5. ----- is the cost that has already been incurred and which cannot be recovered.
 - a) Fixed cost
 - b) Sunk cost
 - c) Private cost
 - d) Social cost
 6. The learning curve slopes downward showing a ----- in the cost per unit of output.
 - a) Increase
 - b) Decrease
 - c) Constant
 - d) Fixed
 7. ----- -is a Situation of no profit no loss.
 - a) Break –even point
 - b) Market equilibrium
 - c) Equilibrium point
 - d) Perfect competition
 8. Excess profit is earned when
 - a) $AR < AC$
 - b) $AR = AC$

- c) $AR > AC$
 - d) $AR = MR$
9. Which of the following formula, used in cost plus pricing method?
- a) $P = C(2+M)$
 - b) $P = C(1-M)$
 - c) $P = C(1+M)$
 - d) $P = (1+M)$
10. Under dumping a monopolist's demand curve in the Home Market is _____.
- a) Downward sloping
 - b) More elastic
 - c) Perfectly elastic
 - d) Perfectly inelastic

- Q1B) State whether the following statement are true or False. (Any 7 out of 10) 7 marks
1. There are two firms in the monopoly market.
 2. Business economics does not involve decision-making process.
 3. Laboratory experimentation is also known as the consumer clinic method.
 4. $TC = TFC + TVC$
 5. At break-even point $TR > TC$.
 6. Variable cost refers to the cost which varies according to the level of output.
 7. Low-cost firm leadership enjoys the benefits of low cost of production.
 8. Price is flexible in oligopoly.
 9. Under marginal cost pricing method, pricing is determined on the basis of fixed costs.
 10. Full cost pricing method had certain limitation.

- Q2 A Explain the nature of demand curve under Monopoly market. 8 Marks
- Q2 B The demand function for commodity wheat is given by $Q_{dx} = 150 - 10p$. the price of wheat is given in below table. 7 Marks

Price of Wheat (Rs.)	Quantity demanded (kg)
2	90
4	80
6	70
8	60

- Answer the following questions:
- 1) Calculate quantity of demand for wheat at given prices.
 - 2) With the help of above demand schedule draw the demand curve.
 - 3) Calculate price elasticity of demand when price changes from Rs 4 to Rs.8 and quantity change from 80 units to 60 units.

OR

- Q2 P Explain the different types of Cross elasticity of demand. 8 Marks
- Q2 Q What is Business Economics? Explain various scopes of business economics. 7 Marks
- Q3 A Discuss the factors which influence elasticity of demand. 8 Marks
- Q3 B Explain various concepts of cost in detail. 7 Marks
- OR
- Q3P Explain law of variable proportion with appropriate diagram. 8 Marks
- Q3 Q Given TFC as Rs.150 Calculate TVC AC, AVC, AFC, MC from the information given in the following 7 Marks

Output(units)	1	2	3	4	5	6
Total variable cost	35	60	80	110	160	230

- Q4 A Discuss the short run equilibrium of price and output of the firm under Monopolistic competition. 8 Marks
- Q4 B Explain the features of Oligopoly. 7 Marks
- OR
- Q4P Explain in detail the break-even analysis. 8 Marks
- Q4 Q Distinguish between perfect completion and Monopoly market. 7 Marks
- Q5 A Explain dumping in detail 8 Marks
- Q5 B Elaborate the concept transfer pricing method with example. 7 Marks
- OR
- Q5 Write Short Notes On (Any 3) 15 Marks
- 1 Opportunity cost
 - 2 Expert opinion method
 - 3 Properties of iso-quants
 - 4 Role of advertisement
 - 5 Multiple- product pricing

PTVA's ML DAHANUKAR COLLEGE OF COMMERCE

Academic Year: 2023

Semester End Examination

Semester: I

Class: F.Y.B.A.F/ F.Y.B.M.S/ F.Y.B.B.I./FYBFM

Subject: Business Communication-I

Time: 2.5 hours

Total: 75 marks

Date: 3.11.23

Time: 9:00-10:30

Q 1.A Answer the following multiple choice questions(any 8 out of 10) 8 marks

- _____ feedback provides an assessment of person who communicates.
a) Descriptive b) Evaluative c) Prescriptive d) Procedural
- Date in letter has ____
a) Sentimental value b) Legal value c) No significance d) No mandate
- _____ is undesirable when speaker is talking.
a) Silence b) Distraction c) Attentiveness d) Feedback
- Religion is __ barrier to communication.
a) Socio cultural b) Semantic c) Environmental d) Personal
- Kinesics is science of ____
a) Body language b) Culture c) Money d) Time
- In the case the information is passed on random or selective basis is _____ chain of grapevine.
a) Single strand b) Gossip c) Probability d) Cluster
- _____ listening is also called as active listening.
a) Discriminative b) Empathetic c) Appreciative d) Evaluative
- _____ reveals the identity of sender.
a) Salutation b) Subject line c) Head Address d) Inside Address
- A _____ letter expresses the personal opinion of referee.
a) Recommendation b) Termination c) Confirmation d) Appointment
- _____ is warning letter.
a) Memo b) Application c) Resignation d) Joining.

Q 1.B Answer True or False (any 7 out of 10) 7 marks

- The line of authority becomes the line of hierarchy.
- Negative feedback is undesirable.
- Delivering the message is last step of persuasion.
- Video conferencing can be done through internet.
- Posture is the way person holds his/her body.
- Interruption of transmission by electrical discharges can not be called noise.

7. Interruption by listener with question during speech is sign of good listening.
8. To emphasize urgency one should use ALL CAPS in email.
9. Paragraph must have closing statement.
10. Closed mind is physical barrier.
- Q 2 A)** Explain importance of body language in non-verbal communication **8 marks**
- B)** What are the advantages of listening? **7 marks**
- OR**
- Q 2 C)** Explain physical barriers in communication. **8 marks**
- D)** Explain advantages of SMS communication. **7 marks**
- Q 3** **8 marks**
- A)** What are the limits of oral communication? **7 marks**
- B)** Explain cultural barriers in communication.
- OR**
- Q.3 C)** Explain telephone etiquette. **8 marks**
- Q.3 D)** Explain disadvantages of grapevine communication.
- Q 4** **8 marks**
- A)** Kalyan Financial Services, Fort, Mumbai requires Junior Sales Executive with good communication skills and aptitude for sales. Fresh candidates are allowed to apply. Draft application letter with Curriculum Vitae to The Sales Manager in full block lay out.
- Q.4 B)** Mrs. Sukanya Rane has been working as senior accountant with Mehata Farma Ltd since 10 years. As she is getting better job offer in other company, write resignation letter on her behalf using modified block lay out. **7 marks**
- OR**
- Q 4** **8 marks**
- C)** Draft letter to Head Of The Department of your college requesting to give letter of reference as you are applying for the job in one of recognized finance company.
- Q.4** **7 marks**
- D)** Akshay Joshi has been offered the post of junior clerk in Creative Private Limited. Write a letter of acceptance on his behalf in semi block format.
- Q 5. A** Write a paragraph on influence of social media on youth. **8 marks**
- Q 5. B** What things one should avoid in application letter? **7 marks**
- Q 5. C** **Write Short Notes On (any 3)** **15 marks**
1. Solicited and Unsolicited letter.
 2. Surrogate advertising.
 3. Video conferencing
 4. Overcoming language barriers.
 5. Warning

SEMESTER END EXAMINATION –October/November 2023

Class & Semester : FYBFM SEM-1

Subject: Business Mathematics

Date : 02/11/23

Time: 8:00 - 10:30

- Q.1A) Choose the correct option from the following: (any 8 out of 10) 8 marks
1. 8% of 120 is -----
a) 96 b) 9.6 c) 960 d) 12
 2. If a, b, c are in continued proportion then b is called ----- between a and b.
a) Mean proportional b) Middle ratio c) Inverse d) Arithmetic mean
 3. The loss percentage is calculated when the loss is compared with the ----- price.
a) List b) Profit c) Cost d) Net selling
 4. A person who brings together a prospective buyer and seller and negotiates a deal is called as -----.
a) Auctioneer b) Broker c) Factor d) Del credere
 5. If the simple interest on Rs. 10,500 for 3 years is Rs. 1,890, then the rate of interest is -----%
a) 12 b) 3 c) 9 d) 6
 6. Nominal rate of interest and effective rate of interest are same for ----- compounding.
a) No b) Half yearly c) Quarterly d) Monthly
 7. A mutual fund plan that puts back the dividend amount in to the plan automatically is called as ----- plan.
a) Growth b) Dividend reinvestment c) Diversified
d) S.I.P.
 8. If NAV of the mutual fund is Rs. 25 at the beginning of the year and Rs. 35 at the end of the year, then % change in the NAV is ----- %
a) 10 b) 28.57 c) 40 d) 30
 9. A share of the face value Rs. 100 has market value of Rs. 10 below par means its market value is Rs. -----
a) 110 b) 90 c) 95 d) 10
 10. The broker usually charges the brokerage as a percentage of the ----- value of the share.
a) Market b) Face c) Premium d) Discounted
- Q.1B) State whether the following statements are True or False : (any 7 out of 10) 7 marks
1. The ratio a:b is generally written in the lowest form.
 2. The product of the ratio and its inverse ratio is always 1.
 3. The fourth proportional to 1, 3, 9 is 12.
 4. The trade discount is calculated as % of on the cost price.
 5. If an article is bought at Rs. 5,000 and sold at 2% loss then its selling price is Rs.4,900.
 6. The present value of an amount is also called as discounted value.
 7. The E.M.I. by Reducing balance method is more than E.M.I. by Flat interest rate Method.
 8. The exit load is subtracted from the NAV while redeeming to get the redemption price.
 9. The face value of the share reduces after the bonus is declared.
 10. If a share is available at par, then the difference between its market value and its face value is Zero.

- Q.2 A i) Akshay' profit decreased from Rs. 28,000 to Rs. 26,880 . Hence find his percentage decrease in the profit. (4) 8 Marks
 ii) Find the maturity amount of 2 years fix deposit of Rs. 1,00,000 at 8% p.a. if the interest is compounded semi-annually. (4)
- Q.2 B The monthly incomes of Albert and John are in the ratio 10 : 9 and their expenditures are in the ratio 6 : 7 . If Albert saves Rs. 20,000 per month and John saves Rs. 10,000 per month , then find their monthly incomes. 7 Marks
- OR
- Q.2 P A loan of Rs. 55,000 is to be returned in 3 equal monthly instalments , the rate of interest being 12% p.a. compounded monthly. Hence calculate, 8 Marks
 1) The E.M.I using Reducing Balance Method.
 2) For each month the break-up of E.M.I. into interest and principal repayment
- Q.2 Q A house was sold through a broker for Rs. 80,00,000 who charged 2.5% from the buyer and 1.5% from the seller . Find the amount 1) Paid by the buyer 7 Marks
 2) Received by the seller 3) Received by the broker
- Q.3 A Mr. Shah purchased 320 Rs. 100 shares 50% above par. After getting 8% dividend he sold all of them 60% above par. The brokerage was 0.3% for purchase and 0.2% for sale. Find 1) Total gain 2) The rate of return on the investment 8 Marks
- Q.3 B A trader gave 10% trade discount and further 1% cash discount and sold a bathroom fitting for Rs. 2,16,513 . Find the list price. 7 Marks
- OR
- Q.3 P Find the average acquisition cost per unit (upto 3 decimal places) of the S.I.P. of Rs. 1,000 invested in 'HDFC Equity Fund ' on the 10th July , August , and September 2007, with the NAVs Rs. 44.100 , Rs. 43.76 , Rs. 45.455 respectively. The entry load was Rs. 2.25%.(The number of units should be rounded off to 3 decimal places). 8 Marks
- Q.3 Q Divide the number 20 into 2 parts such that their ratio is 9 : 1 . Also find the number which is mean proportional between these 2 parts. 7 Marks
- Q.4 A On what sum of money will the difference between the compound interest and simple interest for 2 years at 8% p.a. be Rs. 384? 8 Marks
- Q.4 B Mr. Ankit bought 300 shares of face value Rs. 100 at Rs. 850 per share . After 3 months he got dividend of 40%.. After 8 months he received 2 bonus shares for every 5 shares held. After that he sold all shares at Rs. 1,000 each within 3 months The brokerage was 2% on purchase as well as on sales. Find the net gain and percentage return on his investment. 7 Marks
- OR
- Q.4 P On 09/07/2007 , Mrs Beena invested Rs. 7,000 at an NAV of Rs. 35.5251 and an entry load of 2.25% in a mutual fund and after getting dividend @ Rs. 6 per unit on 15/02/2008, she redeemed all her units at an NAV of Rs. 32.0700 with no exit load on 23/04/2008. Find the total gain and the rate of return. (Compute the number of units upto 3 decimal places) 8 Marks
- Q.4 Q Mr. Rahul made a 7% loss by selling the article for Rs. 11,625. What would have been the percentage loss or profit if he had sold it for Rs. 13,250? 7 Marks
- Q.5 A Explain share with its types. 8 Marks
 Q.5 B Explain proportion with its types. 7 Marks
- OR

- Q.5 Write Short Notes On: (any 3)
- 1 Net Present Value of a project .
 - 2 E.M.I.
 - 3 Types of discount
 - 4 Types of ratio
 - 5 Loads of mutual fund

15 Marks

M.L. DAHANUKAR COLLEGE COMMERCE
SEMESTER END EXAMINATION –October/November 2023
FYBFM Semester I

Marks:75

Subject: Financial Accounting I

Date: 01/11/23

Time: 8:00 - 10:30

- Q1A) State whether the following is True or False (any 8 out of 10) 8 marks
1. Wages paid for installation of Machinery are debited to Profit & Loss A/c.
 2. An expenditure intended to benefit the current period is a revenue expenditure.
 3. Under Straight Line Method of depreciation, the depreciation amount remains fixed for every year
 4. Trade Discount is recorded in the Cash book.
 5. The Accounting Standards Board was constituted on 24th April, 1977.
 6. If revenue expenditure is shown as Capital Expenditure, Profit & Loss A/c shows more profit.
 7. Credit Sales are recorded on credit side of Cash Book.
 8. Closing Balances of the Nominal Accounts are carried forward to the next year.
 9. Discount columns of the cash book are never balanced.
 10. Sale of goods will be treated as a Revenue Receipt.

- Q1B) Match the column (any 7 out of 10) 7 marks

Column A	Column B
1) Accounting for Investments	a) AS - 2
2) Debit Note	b) Capital Expenditure
3) Sales Book	c) AS - 1
4) Cash Memo	d) AS - 13
5) Credit Note	e) Subsidiary Book
6) Valuation of Inventories	f) Objective Evidence
7) Acquisition of Copyrights	g) Revenue receipt
8) Interest received	h) Nominal Account
9) Disclosure of Accounting Policies	i) Purchase Returns
10) Royalty	j) Sales Returns

- Q2 A) Pass Journal entries for the following transactions in the books of Mrs Vijaya for the month of July, 2019: 8 Marks

July 1: Purchased goods for Rs.35,000

July 5: Sold half of the above goods with 20% profit and cash received for the same.

July 7: Purchased office furniture for Rs.10,000 from Mrs. Manju

July 10: Sold goods to Mr. Vinay for Rs.20,000. He paid half the amount in cash.

July 12: Purchased goods worth Rs.20,000 from Ishwar

July 15: Mr Vinay returned goods worth Rs.2,000 as they were damaged.

July 25: Mrs Vijaya withdrew cash Rs.2,000 from the bank for personal use

July 30: Mr. Vinay paid cash Rs.7,500 in full settlement of his account.

- Q2 B) From the following information prepare Three Columnar Cash Book for the month of July 2023: 7 Marks

July 1: Opening Balance - Cash Rs.6,000 and Bank (overdraft) Rs. 8,000

July 3: Cash Sales Rs.1,000

July 4: Cash Purchases Rs.800 at 2% Cash Discount

July 5: Deposited Cash into Bank Rs.1,000

July 12: Anil sold one of his private vehicles for Rs. 50,000. He invested half of the amount as capital by depositing in the Bank account.

July 13: Sold goods worth Rs. 5,000 at 10% Cash Discount. Received Rs. 500 in cash and balance through cheque.

OR

Q2 P From the following information prepare Sales Book and Sales Return Book and also post the entries in respective Ledger accounts for the month of June, 2014 15 Marks

June 1: Sold goods worth Rs. 5,000 to Monica

June 2: Monica returned goods worth Rs. 1,000

June 5: Sold goods worth Rs. 5,000 to Radhika at 10% Trade Discount

June 7: Radhika returned goods worth Rs. 1,000 (gross)

June 16: Sold goods worth Rs. 10,000 to Namita at 10% Trade Discount

June 26: Namita returned half the goods (gross)

June 30: Sold goods worth Rs. 12,000 @ 5% Trade Discount to Ruchita.

Q3 A The accountant of Nirma Enterprises has prepared the following Trial Balance which does not agree. You are required to locate the mistakes and write the correct Trial Balance as on 31st March, 2014: 8 Marks

Particulars	Debit Balance (Rs.)	Credit Balance (Rs.)
Capital	50,500	
Purchase		12,000
Sales	25,000	
Debtors	10,000	
Creditors	12,000	
Opening Stock		9,000
Insurance		1,500
Office Expenses	2,500	
Interest paid	3,000	
Commission received	2,000	
Bank Loan		6,000
Machinery		5,000
Furniture	6,000	
Cash and Bank Balance	10,000	
Bills Receivable		2,500
Bills Payable	12,000	
Discount received		3,000
Discount allowed		500
Salaries	45,000	
Carriage		3,500
Total	1,78,000	42,000

Q3 B The Cash Book (bank column) of M/s Mokashi shows an overdraft balance of Rs.4,250 as on 30th June, 2001. Prepare a Bank Reconciliation Statement for the same date from the following information: 7 Marks

1. Cheque amounting to Rs.7,200 deposited into the bank on different dates but only cheques of Rs.2,100 has been collected by the bank till 30th June,2001
2. Cheque of Rs.1,900 issued and presented for payment but wrongly entered in the cash column of cash book instead of bank column.
3. Bank had paid Insurance Premium of Rs.1,395 on 29th June but intimation was received on 1st July,2001
4. A Bill Receivable of Rs.3,250 was previously discounted with the bank now dishonoured by drawee but the entry for same not recorded in cash book
5. Total of Cash Book at credit side overcast by Rs.980

OR

Q3P Hemant Manufacturing Ltd. purchased a machinery on 1st October,2010 for Rs.2,90,000 and spent Rs.10,000 on its installation. After having used the machinery for three years, it was sold for Rs.2,00,000 on 31st March,2013. Depreciation is to be provided every year at the rate of 15% per annum on the Straight Line method. The company closes its books every year on 31st March. Prepare Machinery A/c and Depreciation A/c for three years 2010-11, 2011-12 and 2012-13 15 Marks

Q4 A From the following Trial Balance and the additional information prepare the Manufacturing Account, Trading A/c, Profit & Loss Account and Balance Sheet as on 31st March, 2014 15 Marks

Trial Balance as on 31st March,2014

Particulars	Debit Balance (Rs.)	Particulars	Credit Balance (Rs.)
Opening Stock:		Capital	72,000
Raw Materials	30,000	Sales	4,00,000
Finished Goods	16,000	Provision for Bad Debts	3,500
Work-in-Progress	5,000	Creditors	50,000
Carriage Inwards	4,000		
Wages	50,000		
Salaries (75% Factory)	26,000		
Commission	3,000		
Bad Debts	2,000		
Insurance	4,000		
Rent, Rates and Taxes (50% Factory)	12,000		
Postage and Telegram	4,400		
Travelling and Conveyance (25% Factory)	3,500		
Carriage Outwards	2,600		
Machinery	40,000		

Furniture	5,000		
Debtors	60,000		
Purchase of Raw Materials	2,58,000		
Total	5,25,500	Total	5,25,500

Additional Information:

- i) Provide 10% depreciation on Machinery and Furniture
- ii) Closing Stock as on 31st March, 2014:
Raw Materials Rs. 40,000
Work-in-Progress Rs. 12,000
Finished Goods Rs. 8,000
- iii) Provide 5% Reserve for Doubtful Debts
- iv) Salary Outstanding Rs. 2,400
- v) Insurance prepaid Rs. 600

OR

Q4 P From the following Trial Balance of Sita and Gita, you are required to prepare Trading A/c, Profit & Loss A/c for the year ended 31st December, 2013 and Balance Sheet as on that date after adjustments given below:

15 Marks

Trial Balance as on 31st December, 2013

Particulars	Debit Balance (Rs.)	Particulars	Credit Balance (Rs.)
Drawings:		Capital:	
Sita	2,000	Sita	60,000
Gita	1,000	Gita	40,000
Bills Receivable	1,800	Purchase Returns	2,000
Purchases	1,90,000	Discount Received	200
Sales Returns	6,000	Creditors	64,200
Salaries	10,000	Sales	3,02,000
Carriage Outwards	1,400		
Wages	24,000		
Insurance	1,600		
Postage	800		
Debtors	70,400		
Furniture	24,000		
Cash in Hand	9,800		
Machinery	80,000		
Rent & Taxes	1,200		
Printing & Stationery	400		
Stock as on 1 st January, 2013	44,000		
Total	4,68,400	Total	4,68,400

Adjustments:

- i) The closing stock on 31st December, 2013 was valued at Rs. 56,000
- ii) The outstanding Wages Rs. 2,000 and outstanding Salaries Rs. 930

- iii) Interest on partner's capitals was to be provided at 7% p.a.
- iv) Prepaid Insurance was Rs. 100
- v) Goods of Rs. 2,000 were distributed as free samples
- vi) A reserve for bad and doubtful debts was to be created at 5% of Sundry Debtors
- vii) Depreciate Furniture at 10% p.a. and Machinery at 5% p. a
- viii) Partner's share profits and losses equally

Q5 A What is a Journal Proper? Explain the different types of entries that are passed in a Journal Proper. 8 Marks

Q5 B What are Accounting Concepts? Explain the different types of Accounting Concepts. 7 Marks

OR

Q5 Write Short Notes On (any 3) 15 Marks

- 1 Accounting Standard 9- Revenue Recognition
- 2 Golden Rules of Accounting for debit and credit
- 3 Different Branches of Accounting
- 4 Capital Receipt and Revenue Receipt
- 5 Procedure of Issue of Accounting Standards in India.

SEMESTER END EXAMINATION –October/November 2023

Class & Semester : FYBFM SEM I

Subject: Introduction to Financial System

Date : 31-10-23

Time: 8:00 - 10:30

Q1A) Multiple Choice Questions (any 8 out of 10) 8 marks

- 1system is the link between surplus and deficit economic units
(i) Legal (ii) IT (iii) Compliance (iv) Financial
- 2organization holds securities in electronic form
(i) Depository (ii) Bank (iii) NBFC (iv) Broker
- 3 regulatory body for Pension funds
(i) IRDA (ii) PFRDA (iii) SEBI (iv) AMFI
- 4market for borrowing long term funds
(i)Capital (ii)Money (iii)commodity (iv) currency
- 5 Certificate of deposits are issued by
(i) Banks (ii)Stock Exchange (iii) Mutual funds (iv) None of these
- 6 instruments are combination of Equity and Debt
(i) Commodity (ii) Hybrid (iii) Currency (iv) Insurance
- 7 Commercial paper is part of Market
(i) Debt (ii) Money (iii) Equity (iv) Commodity
- 8 MCX is exchange
(i) Commodity (ii)Equity (iii)Debt (iv) Currency
- 9 T Bills are issues fordays
(i) 91 (ii) 400 (iii) 500 (iv) 600
- 10is the role to maintain monetary stability
(i)RBI (ii)NSE (iii)SEBI (iv) IRDA

Q1B) True or False (any 7 out of 10) 7 marks

1. Capital market is short term market
2. ADR are listed on American stock exchange
3. IRDA is the regulatory body of insurance sector
4. NSCCL is responsible for clearing and settlement
5. RBI regulates forex market
6. EXIM provides support to import export sector
7. Mutual funds are regulated by SEBI
8. IPO are issued in primary market
9. T Bills are money market instruments.
10. Future and options are derivative market instruments

Q2 A Explain the functions of financial systems 8 Marks

Q2 B Define Money market. Explain in detail instruments of money market 7 Marks

OR

Q2 P What are the functions of SEBI 8 Marks

Q2 Q What is the role of Banks in Indian financial system 7 Marks

Q3 A What is the role and functions of IRDA 8 Marks

Q3 B What are the various instruments in Money market 7 Marks

OR

- Q3P Explain mutual funds with example 8 Marks
Q3 Q Write a short note on Bonds and Debentures 7 Marks

- Q4 A Explain the role of NBFC in India 8 Marks
Q4 B Explain different type of risks in the capital market 7 Marks

OR

- Q4P Explain Forwards and Swaps. 8 Marks
Q4 Q Write a note on Credit Rating Agencies 7 Marks

- Q5 A Explain T Bills and Commercial paper in detail. 8 Marks
Q5 B Explain weakness of the Indian financial system 7 Marks

OR

- Q5 Write Short notes (Any 3) 15 Marks
1 Primary Market
2 Secondary Market
3 NSE and BSE
4 General Insurance
5 Dematerialization

M.L. DAHANUKAR COLLEGE COMMERCE

Marks:75

SEMESTER END EXAMINATION – October/November 2023

Class: FYBFM/ FYBCAF

Semester: I

Subject: Business Environment

Date: 30/10/23

Time: 8:00-10:30

- Q1A) True or False (any 8 out of 10) 8 marks
1. Business environment is not influenced by businessman.
 2. Corporate governance is socially useful.
 3. Following business ethics is not beneficial to Company.
 4. Recession is slowdown of economy.
 5. Environment analysis foretells the future.
 6. Business objectives indicate the future destination of an organisation.
 7. The policies of MSMED are issued by SEBI
 8. Make in India drive is for promoting exports.
 9. FDI restricts the growth of economy.
 10. A loss-making company can discharge social responsibilities.
- Q1B) Match the column (any 7 out of 10) 7 marks
- | | |
|------------------------------|----------------------------------|
| 1. Social Environment | a. 100 percent |
| 2. Consumers & investors | b. Survival |
| 3. Indian Companies act | c. 2006 |
| 4. MSMED act | d. one type of social audit |
| 5. Marketing audit | e. One ethical practices. |
| 6. Organic Objectives | f. 51 percent |
| 7. FDI in single brand | g. Dynamic nature |
| 8. FDI in multi retail brand | h. Stakeholders of a corporation |
| 9. To pay taxes regularly | i. Responsibility towards govt. |
| 10. Theory of moral unity | j. 2013 |
- Q2 A Define Business. Explain the importance of business to Consumers. 8 Marks
- Q2 B State the importance of SWOT analysis. 7 Marks
- OR
- Q2 P Define Environmental Analysis. & mention the importance of Environmental Analysis. 8 Marks
- Q2 Q Elaborate on advantages and disadvantages of PESTLE Analysis. 7 Marks
- Q3 A Explain the factors influencing business ethics in India. 8 Marks
- Q3 B Explain the features of corporate culture. 7 Marks
- OR
- Q3P Elaborate on economic and social factors affecting entrepreneurial development. 8 Marks
- Q3 Q Explain the meaning and features of consumerism. 7 Marks
- Q4 A Explain the importance of Corporate social responsibility. 8 Marks
- Q4 B Explain the concept and need for corporate governance. 7 Marks
- OR
- Q4.P Explain the social responsibility of business towards consumers. 8 Marks
- Q4 Q Explain the meaning and importance of social audit. 7 Marks

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Q5 A What are the features of MNC's?
Q5 B What are the functions of WTO.

8 Marks
7 Marks

—OR

Q5 Write Short Notes On (any 3)
1 Merger
2 Balance of trade
3 Political environment
4 Carbon credit
5 Economic objectives of business

15 Marks