

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory having internal Options.

(2) Figures to the right indicate full marks.

(3) Use of simple calculator is allowed.

(4) Working notes are forming part of answers

- Q:1 A) Choose the correct answer from the options given below (Any 10)
- 1) Purchase Consideration: Rs 30,000; Capital Account: Rs 23,000. The value of goodwill is \_\_\_\_\_.

a) Rs 23,000	b) Rs 53,000
c) Rs 7,000	d) Rs 62,000

  - 2) For computation of pre-incorporation profit, salary to directors is \_\_\_\_\_.

a) treated as pre-incorporation expenditure	b) treated as post incorporation expenditure
c) allocated in time ratio	d) allocated in sales ratio.

  - 3) The liability of every shareholder of a Company is \_\_\_\_\_.

a) limited	b) unlimited
c) maximum	d) fixed

  - 4) Trade Receivables will appear under \_\_\_\_\_ in the Balance Sheet of a Company.

a) Current Liabilities	b) Non-Current Liabilities
c) Non-Current Assets	d) Current Assets

  - 5) After redemption of debentures, balance in sinking fund should be transferred to \_\_\_\_\_.

a) Capital Reserve	b) General Reserve
c) Securities Premium	d) Profit & Loss A/c

  - 6) Debenture Redemption Reserve must be created when a company redeems debentures \_\_\_\_\_.

a) By Conversion	b) Out of Profit
c) Out of Capital	d) Out of Cash

  - 7) The amount remaining unpaid to preference shareholders is included in Balance Sheet as \_\_\_\_\_.

a) Share Capital	b) Loan
c) Current Liabilities	d) Contingent Liabilities

  - 8) Forfeiture of shares is the action taken by a company for \_\_\_\_\_.

a) issue of bonus shares	b) cancellation of shares
c) issue of right shares	d) issue of new shares

  - 9) What is the dividing point for ascertaining pre-incorporation period \_\_\_\_\_.

a) date of certificate of incorporation	b) date of commencement of business
c) date of purchasing the business	d) date on which balance sheet is prepared

  - 10) A holding company is one which \_\_\_\_\_.

a) holds atleast 25% of the capital of another company	b) Controls the composition of the Board of Directors of another company
c) Keeps deposits with another company	d) holds debentures of another company

  - 11) Mortgage debentures are those debentures which are secured by \_\_\_\_\_.

a) Fixed Assets	b) Director's personal security
c) Current Assets	d) M.D's personal security



CODE:

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- b) The summarized Balance Sheet of HCL Ltd as on 31<sup>st</sup> March 2022. (20 marks)

Liabilities	Rs.	Assets	Rs
5,000 Equity Shares of Rs. 100 each	5,00,000	Fixed Assets	3,50,000
20,000 9% Redeemable Preference Shares of Rs. 10 each	2,00,000	Investments	2,00,000
Profit and Loss Account	1,85,000	Cash at Bank	10,000
Current Liabilities	1,00,000	Other Current Assets	4,25,000
	9,85,000		9,85,000

On 1<sup>st</sup> April, 2022 the company:

- Redeemed the preference shares at a premium of Rs. 2/- per share
- Realized investment at 90% of the cost.
- Issued required number of equity shares at a premium of Rs. 40 per share as per the requirements of the Companies Act, 2013.
- Required to maintain/leave the credit balance of Rs. 25,000 in profit and loss A/c.
- Issued a Bonus, Equity shares at par at the ratio of one share for every ten shares held out of the balance in Capital Redemption Reserve A/c.

You are required to:

- Show necessary journal entries to record the above transactions.
- Prepare Balance Sheet after redemption.

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

- Hero Honda Ltd. Issued 10,000, 9% debentures of Rs100 each at a premium of 10% redeemable at par on 1st April 2018. The debentures are redeemable at the end of 2nd year. Interest is payable at the end of every year. Required amount is transferred to redemption reserve at the end of the first year. Also, investments were made by the company as and when required by law. Pass all necessary journal Entries and also prepare 9% Debentures A/c in the book of Hero Honda Ltd.

OR

- Priti Enterprises Ltd. issued 60,000, 6% debentures of Rs 100 each on September 1, 2012, redeemable at a premium of 7% as under:

31 <sup>st</sup> March, 2017	20,000 debentures
31 <sup>st</sup> March, 2018	20,000 debentures
31 <sup>st</sup> March, 2019	20,000 debentures

The Board of directors has also decided to transfer the required amount to debenture redemption reserve in four equal installments starting from 31<sup>st</sup> March, 2013. Record the necessary journal entries. Ignore entries for interest. Investment as required by law was made in fixed deposit of the bank.

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

- Tendulkar Ltd. was incorporated to take over the running business of Mehta Ltd. w.e.f. 1st April, 2022. The company was incorporated on 1st August, 2022 and it commenced its business on 1st October, 2022. The following information was available from the books of accounts which closed on 31st March, 2023.

CODE:

Duration: 3 hours

Marks: 100

Particulars	Amount (Rs)	Amount (Rs)
Gross Profit		7,00,000
<b>Less: Office Salaries</b>	270,000	
Office Expenses	90,000	
Travelling Expenses	49,200	
Office Rent	1,00,000	
Salesman's Commission	49,000	
Depreciation	20,000	<u>5,78,200</u>
<b>Net Profit</b>		<u><b>1,21,800</b></u>

**Additional Information:**

- Sales were Rs 5,00,000 p.m. during pre-incorporation period, while total sales for the year were Rs 70,00,000. The sales arose evenly throughout the concerned period.
- Office rent was Rs 84,000 p.a. It became Rs 1,08,000 p.a. from the date of commencement of business.
- Travelling expenses included Rs 7,200 incurred by the office staff and balance by the sales staff.
- Depreciation included Rs 6,000 for the asset acquired in post-incorporated period.
- Salaries included Partner's salaries Rs 60,000 while the remaining salary was for the office staff.

Prepare Statement of Profit and Loss for the year ended 31st March, 2023 in the columnar form showing profit or loss during the Pre-incorporation and Post-incorporation period separately.

**OR**

- b) Fiza Ltd. was incorporated on 1<sup>st</sup> August, 2022. This company agreed to take over the business of Ada Ltd. with effect from 1<sup>st</sup> April, 2022.

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Administrative salaries	3,36,000	By Gross Profit	12,00,000
To Rent	3,20,000		
To Electricity charges	60,000		
To Advertisement	42,000		
To Bad debts	10,000		
To Commission on sales	66,000		
To Preliminary expenses w/off	14,000		
To Interest on debentures	6,000		
To Interest on Purchase consideration	12,000		
To Net Profit	3,34,000		
<b>Total</b>	<b><u>12,00,000</u></b>	<b>Total</b>	<b><u>12,00,000</u></b>

**Additional information:**

- Sales for pre-incorporation period were Rs 10,00,000 which were 1/3 of the total sales.
- Rent which from 1<sup>st</sup> August 2022 was increased by Rs 10,000 p.m.
- Administrative salaries which was Rs 24,000 p.m. was increased by Rs 6,000 p.m., w.e.f. 1<sup>st</sup> August, 2022.
- Bad Debts are from the debtors relating to the month of March 2022.
- Purchase Consideration was paid on 30th September 2022.

Prepare Statement showing Profit and Loss for the year ended 31<sup>st</sup> March 2023 appropriating the income and expenditure items between Pre-incorporation and Post

CODE:

Duration: 3 hours

Marks: 100

incorporation period on suitable basis.

**Q:5 Answer (a) or (b) of the following:**

**(a) Answer the following:(Ten marks each)**

- I) Distinguish between Own Fund and Owed Fund
- II) What are the conditions of Bonus Issue?

**OR**

**(b) Answer the following:(any four) (Five marks each)**

- I) Distinguish between oversubscription and undersubscription of shares.
- II) Divisible Profits.
- III) Redemption by conversion
- IV) Columnar Statement of Profit/Loss Account (Vertical)
- V) Distinction between Bonus shares and Right shares.
- VI) Sources for declaration of bonus.

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20

12 noon to 3 pm

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.

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

10

- 1) \_\_\_\_\_ is one of the types of print media
  - a) Flyers
  - b) Poster
  - c) Kiosk
  - d) None of these
- 2) \_\_\_\_\_ is the distribution of audio or video content to a dispersed audience via any electronic medium.
  - a) Television
  - b) Broadcasting
  - c) Radio
  - d) OOH
- 3) The first in-film advertisement in India was for the product of Coca-Cola in the film.
  - a) Chalti Ka Naam Gaadi
  - b) Asali Nakali
  - c) Sholey
  - d) Mugale-Aazam
- 4) \_\_\_\_\_ of advertisements shown by advertisers are called clutter.
  - a) Speed
  - b) Crowd
  - c) Place
  - d) Price
- 5) There are five key media objectives included reach, continuity, \_\_\_\_\_ cost, and weight.
  - a) Frequency
  - b) Budget
  - c) Campaign
  - d) Schedule
- 6) In \_\_\_\_\_ strategy ad will be made for particular period heavily and then absence of advertisement
  - a) Flighting
  - b) Burst -Hiatus-Flight
  - c) Seasonal
  - d) Alternative
- 7) \_\_\_\_\_ is one of the steps in creative process.
  - a) Identify problem
  - b) Formulation
  - c) Incubation
  - d) Juxtaposition
- 8) Visualisation included \_\_\_\_\_ is one of the techniques in advertising.
  - a) Brain Waves
  - b) Discussion
  - c) Emulation
  - d) Affection
- 9) Life Insurance ad is one of the examples of \_\_\_\_\_ emotional appeal.
  - a) Humour
  - b) Fear
  - c) Musical
  - d) Anxiety
- 10) Gutters of white space is one of the elements in \_\_\_\_\_ of advertising.
  - a) Layout
  - b) Illustration
  - c) Headline
  - d) Jingle
- 11) \_\_\_\_\_ appeal is often used for image advertising by showing an imaginary situation.
  - a) Slice of Life
  - b) Fantasy
  - c) Testimonial
  - d) Scientific
- 12) Complete the slogan "\_\_\_\_\_ - the complete man"
  - a) Manyvar
  - b) Siyaram
  - c) Raymond
  - d) Reid & Taylor

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

10

- 1) Out-Of-Hour media advertising carried always lengthy messages of advertising.
- 2) Streaming video is an example of rich media internet advertising.
- 3) Media research includes a whole range of study about the development of media.
- 4) Full form of DAGMAR is Defining Advertising Goals for Measured Advertising Results.

CODE:

Duration: 3 hours

Marks: 100

- 5) Affordability method is generally used by the small companies.
- 6) Reach refers the number of people in the Media Market.
- 7) Creativity is the soul of advertising and branding.
- 8) Physical senses appeal ad included Axe perfume advertisements.
- 9) Mountain Dew ad by Hritik Roshan is an example of a testimonial celebrity endorsement.
- 10) Copywriters are responsible for the text on brochures, billboards and websites ads.
- 11) Layout is the logical arrangement of components of an advertisement in the copy.
- 12) Ad copy must be friendly and conversational sometimes only.

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

15

- a) What are the advantages of film media advertising? Explain in brief.
- b) Explain the significance of digital media.
- c) Write a note on ABC.

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

15

- a) Enumerate DAGMAR model in detail.
- b) Prepare Advertising budget for Shantilal Ltd; for accounting year of October 2023 from the following
  - Company intends its advertising budget on percentage of profit method
  - Last year profit of the company is Rs. 100 cr.
  - This year company is expecting predicted profit 50% more than previous year
  - Company set aside 10% of advertising budget on the predicted profit
  - It distributes among the two brands brand "Shanti" and brand "Kranti" in the ratio of 4:1
  - Also, it distributes in two different media Newspaper and Radio in the ratio of 2:1
  - Show working notes and table.
- c) Explain the various Media Scheduling Strategies for advertising.

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

15

- a) What are the techniques of Visualisation?
- b) Identify and explain five buying motives and five selling points from the below advertisement



- c) What is the difference between High Involvement and Low Involvement Products?

CODE:

Duration: 3 hours

Marks: 100

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

15

- a) Prepare Newspaper print advertisement with help of eight elements on any one of the following 1) Wrist watch 2) Tourism service.
- b) "Jingle is an important element in advertising" explain with the help of examples.
- c) Describe the various types of advertising copy.

**Q:6 Write Short Notes on (Any 4)**

20

- a) Advantages of print media
- b) Reach, Frequency and GRPs
- c) Types of appeal
- d) USP
- e) Importance of Illustration
- f) Opinion and attitude tests of Pre-testing advertisements

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CODE:

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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)

10

- 1) The basic or primary object of financial audit is \_\_\_\_\_
  - a) Detection of Fraud
  - b) Detection of Errors
  - c) To Report
  - d) Prevention of Fraud & Error
- 2) Secret Reserve means showing \_\_\_\_\_ financial position than actual.
  - a) Better
  - b) bad
  - c) Correct
  - d) True
- 3) Security Premium is an example of \_\_\_\_\_ Reserve.
  - a) Free
  - b) Revenue
  - c) Capital
  - d) Divisible
- 4) Error means an \_\_\_\_\_ mistake in financial statement.
  - a) intentional
  - b) Unintentional
  - c) expected
  - d) Hidden
- 5) Return Outward means \_\_\_\_\_
  - a) Carriage outward
  - b) Sales Return
  - c) Purchase Return
  - d) Discount on sales
- 6) Audit Conclusion and Reporting is \_\_\_\_\_
  - a) Technique of Audit
  - b) Principle of Audit
  - c) Limitation of Audit
  - d) Advantages of Audit
- 7) The term financial statement never include \_\_\_\_\_
  - a) Balance Sheet
  - b) Trial Balance
  - c) Profit and loss accounts
  - d) Notes to accounts
- 8) Audit program should be \_\_\_\_\_
  - a) Fixed
  - b) flexible
  - c) Rigid
  - d) Oral
- 9) In \_\_\_\_\_ audit, work done by one person will automatically be check by other.
  - a) Continuous
  - b) Interim
  - c) Final
  - d) Concurrent
- 10) Ownership of goods sent on approval basis is with \_\_\_\_\_
  - a) Buyer
  - b) Consignee
  - c) Seller
  - d) Agent
- 11) Excess provision for outstanding expenses is an example of \_\_\_\_\_
  - a) Window Dressing
  - b) Secret Reserve
  - c) Teeming and lading
  - d) Free Reserve
- 12) Unclaimed Dividend on shares is shown as \_\_\_\_\_
  - a) Current Assets
  - b) Current Liabilities
  - c) Contingent liabilities
  - d) Long Term Assets

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

10

- 1) Test checking is checking the all transaction.
- 2) Vouching includes verification.
- 3) Fixed Assets should be shown at market Value.
- 4) Ownership of audit working papers is with Auditor.
- 5) Voucher must be stamped if the amount is more than Rs 800/-
- 6) Book keeping is an important audit technique.
- 7) Accounting begins where Audit ends.
- 8) Any Error of Duplication does affect the trial balance.

CODE:

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Marks: 100

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) The manufacturer -agent -retailer-consumer is the longest channel in the chain of distribution.
  - 2) Information technology does not play a significant role in logistics.
  - 3) E-Marketing is beneficial to e-marketers alone.
  - 4) The function of packaging is only to protect the product.
  - 5) In case of industrial products marketers should spend more on advertising .
  - 6) Creating brand awareness is not the only objective of promotion mix.
  - 7) Low involvement products require lot of time and efforts on the part of the customersto make buying decision.
  - 8) The outside supplier get an opportunity to make an offer to the organization in case of straight rebuy.
  - 9) Consumer behaviour gets influenced by cultural factors.
  - 10) Proper training should be provided to sales force in rural areas.
  - 11) There is separate marketing mix for services.
  - 12) Services are consistent in nature.
- Q:2 Answer any two of the following:** 15
- a) Explain the marketing channel for consumer goods.
  - b) Discuss the functions performed by middlemen.
  - c) What is e-marketing? Explain its merits and demerits.
- Q:3 Answer any two of the following:** 15
- a) Explain meaning of promotion? What are the objectives of promotion and marketing communication?
  - b) Discuss the steps in designing a marketing communication program.
  - c) Explain the role of social media in marketing communication.
- Q:4 Answer any two of the following:** 15
- a) What do you mean by consumer behaviour? Highlight the factors influencing consumer behaviour.
  - b) Explain high involvement product and low involvement product with respect to consumer buying process.
  - c) Distinguish between organizational buyer and individual buyer.
- Q:5 Answer any two of the following:** 15
- a) Explain the features of services.
  - b) Write a note on managing productivity of services.
  - c) Explain the challenges of rural market.
- Q:6 Write Short Notes on (Any 4)** 20
- a) Logistics
  - b) Online retailing
  - c) Promotion mix
  - d) Steps in organizational purchase.
  - e) Service marketing mix
  - f) Strategies adopted for growth in rural market.

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CODE:

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Instructions :- (1) All questions are compulsory having internal options.  
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- Q:1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) In case of \_\_\_\_\_ the manufacturer sells to the final consumer with the help of intermediaries.  
a) Indirect marketing channel                      b) Direct marketing channel  
c) Zero level marketing channel                      d) Direct selling
  - 2) Inventory management is concerned with maintaining \_\_\_\_\_ level of inventory to meet customer requirement.  
a) Right    b) Higher  
c) Lower    d) Same
  - 3) \_\_\_\_\_ sell to the households or the ultimate consumers.  
a) Sole selling agents                                      b) Wholesalers  
c) Retailers    d) Brokers
  - 4) \_\_\_\_\_ is any paid form of non-personal presentation and promotion of ideas, goods and services by an identified sponsor.  
a) Advertising    b) Publicity  
c) Sale promotion    d) Personal selling
  - 5) \_\_\_\_\_ involves face-to-face communication between the firms representative and the prospects.  
a) Public promotion                                      b) Personal selling  
c) Group selling    d) No selling
  - 6) \_\_\_\_\_ includes various techniques that induce a desired response on the part of target customers and intermediaries.  
a) Sales promotion                                      b) Buyers promotion  
c) Business    d) Target audience
  - 7) \_\_\_\_\_ is a commercial buyer who buys things for manufacturing products for operating own enterprise.  
a) Organizational buyer                                      b) Broker  
c) Wholesaler    d) Agent
  - 8) \_\_\_\_\_ can be measured in terms of the amount of time and effort utilized by the customer in buying decision process.  
a) Behaviour    b) Consumer involvement  
c) Organizational purchase                                      d) Individual buying
  - 9) \_\_\_\_\_ actually uses the product .  
a) User    b) Gatekeeper  
c) Decider    d) Reference
  - 10) ----- may be introduced wherever possible to do away with inconsistencies or service variation .  
a) Customization    b) Standardization  
c) Differentiation    d) Competition
  - 11) The surrounding constitutes the \_\_\_\_\_ of service.  
a) Process    b) Pricing  
c) Promotion    d) Physical evidence
  - 12) \_\_\_\_\_ media have a special advantage in rural marketing.  
a) Advertising    b) Interpersonal  
c) Product    d) Sales

CODE:

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  - e) Service marketing mix
  - f) Strategies adopted for growth in rural market.

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CODE:

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Instructions :- (1) All questions are compulsory with internal choice.

(2) Support your answers with relevant case laws or illustrations.

(3) Figures to the right indicate marks.

- Q:1** Attempt **any two** of the following: 20
- a) Distinguish between Private Company and Public Company under the Companies Act 2013. 10
  - b) Explain the procedure for incorporation of the Company under the Companies Act 2013. 10
  - c) Explain the procedure for alteration of registered office of a company from one state or union territory to another state under the Companies Act 2013. 10
  - d) Explain the meaning and types of prospectus under the Companies Act 2013. 10
- Q:2** Attempt **any two** of the following: 20
- a) Explain the meaning of member and further explain the different modes of acquisition of membership under the Companies Act 2013. 10
  - b) Explain the meaning of director and further explain the provisions for disqualification of directors under the Companies Act 2013. 10
  - c) Write a short note on independent director under the Companies Act 2013. 10
  - d) Write a short note on Extra-Ordinary General Meeting and Meeting by the Tribunal under the Companies Act 2013. 10
- Q:3** Attempt **any two** of the following: 20
- a) Distinguish between Partnership and Co-ownership. 10
  - b) Explain the types of partners and types of partnerships under Indian Partnership Act 1932. 10
  - c) Write a short note on dissolution of partnership by intervention of the court and liabilities of partners on dissolution of a firm under Indian Partnership Act 1932. 10
  - d) Explain the characteristics of limited liability partnership under LLP Act, 2008. 10
- Q:4** Attempt **any two** of the following: 20
- a) Explain the concepts of defect, deficiency and service under the Consumer Protection Act, 1986. 10
  - b) Explain National Commission on the basis of establishment, composition, jurisdiction and remedies under the Consumer Protection Act, 1986. 10
  - c) Explain the concept of acquisition, cartel and consumer under Competition Act, 2002. 10
  - d) Explain abuse of dominant position under Competition Act, 2002. 10
- Q:5** Attempt **any two** of the following: 20
- a) Explain the background and concept of intellectual property rights. 10
  - b) Explain the procedure for obtaining patent under the Patents Act, 1970. 10
  - c) Write a short note on rights of copyright holder, procedure for registration of copyright work and term of copyright work under Copyright Act, 1957. 10
  - d) Explain the meaning of passing-off and distinguish between Infringement and passing-off under Trade Mark (Amendment) Act, 2010. 10

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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)** **10**
- 1) \_\_\_\_\_ is the father of Quality Circle.  
a) Ishikawa Karou                                  b) Joseph Juran  
c) W.E Deming    d) Anthony Francis
  - 2) TQM places emphasis on \_\_\_\_\_ approach.  
a) Unproductive    b) Defect-free  
c) Negative    d) Defective
  - 3) The six sigma approach is adopted through \_\_\_\_\_ phases.  
a) Single    b) Two  
c) Multiple    d) Three
  - 4) \_\_\_\_\_ refers to monitoring of actual production.  
a) Loading    b) Routing  
c) Scheduling    d) Follow-up
  - 5) \_\_\_\_\_ is concerned with giving orders and instructions to factory workers.  
a) Dispatching    b) Scheduling  
c) Routing    d) Productivity
  - 6) \_\_\_\_\_ is concerned with the optimum use of materials used in the manufacturing process.  
a) Process Management                                  b) Material Management  
c) Optimum Management                                  d) Research Management
  - 7) \_\_\_\_\_ money market is also called as inter-bank money market.  
a) Call    b) Forwards  
c) Option    d) Commercial paper
  - 8) Capital market deal with \_\_\_\_\_ term fund.  
a) long    b) short  
c) Useful    d) RBI
  - 9) SEBI act was passed in \_\_\_\_\_ .  
a) 2000    b) 2005  
c) 1992    d) 2015
  - 10) \_\_\_\_\_ is a financial intermediary that pools savings of investors for collective investments in diversified portfolio of securities.  
a) Mutual funds    b) Financial Institution  
c) Bank    d) SEBI
  - 11) The ----- fund invests its corpus in Government securities.  
a) Capital market    b) Gilt  
c) Money market    d) Equity market
  - 12) \_\_\_\_\_ commodities market, the traders deal in mined materials.  
a) Hard    b) Soft  
c) Tender    d) Material

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- 1) \_\_\_\_\_ is the father of Quality Circle.
 

a) Ishikawa Karou	b) Joseph Juran
c) W.E Deming	d) Anthony Francis
  - 2) TQM places emphasis on \_\_\_\_\_ approach.
 

a) Unproductive	b) Defect-free
c) Negative	d) Defective
  - 3) The six sigma approach is adopted through \_\_\_\_\_ phases.
 

a) Single	b) Two
c) Multiple	d) Three
  - 4) \_\_\_\_\_ refers to monitoring of actual production.
 

a) Loading	b) Routing
c) Scheduling	d) Follow-up
  - 5) \_\_\_\_\_ is concerned with giving orders and instructions to factory workers.
 

a) Dispatching	b) Scheduling
c) Routing	d) Productivity
  - 6) \_\_\_\_\_ is concerned with the optimum use of materials used in the manufacturing process.
 

a) Process Management	b) Material Management
c) Optimum Management	d) Research Management
  - 7) \_\_\_\_\_ money market is also called as inter-bank money market.
 

a) Call	b) Forwards
c) Option	d) Commercial paper
  - 8) Capital market deal with \_\_\_\_\_ term fund.
 

a) long	b) short
c) Useful	d) RBI
  - 9) SEBI act was passed in \_\_\_\_\_.
 

a) 2000	b) 2005
c) 1992	d) 2015
  - 10) \_\_\_\_\_ is a financial intermediary that pools savings of investors for collective investments in diversified portfolio of securities.
 

a) Mutual funds	b) Financial Institution
c) Bank	d) SEBI
  - 11) The ----- fund invests its corpus in Government securities.
 

a) Capital market	b) Gilt
c) Money market	d) Equity market
  - 12) \_\_\_\_\_ commodities market, the traders deal in mined materials.
 

a) Hard	b) Soft
c) Tender	d) Material

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) Explain the following concepts (Any Five) 10
- 1) Marginal social sacrifice
  - 2) Allocative efficiency
  - 3) Non-tax revenue
  - 4) Progressive taxation
  - 5) Public debt –GDP ratio
  - 6) Transfer expenditure
  - 7) Functional finance
  - 8) Discretionary fiscal policy
- Q:1 B) Choose the correct answer from the options given below. 10
- 1) The term Functional Finance was introduced by -----.  
a) Adam Smith b) J.M.Keynes  
c) J.S.Mills d) A.P.Learner
  - 2) A ----- Budget should be followed during depression.  
a) Deficit b) Balanced  
c) Surplus d) Neutral
  - 3) Special assessment levy also known as -----  
a) VAT b) Grant  
c) Tax revenue d) Betterment levy
  - 4) A tax is a -----  
a) Compulsory contribution b) Political phenomenon  
c) optional d) Beneficial phenomenon
  - 5) If the tax rate decline with an increase in tax base is called-----.  
a) Proportional tax rate b) Regressive tax rate  
c) Progressive tax arte d) Degressive tax rate
  - 6) According to the canon of -----, deficit in government budget should be avoided.  
a) Surplus b) Economy  
c) Sanction d) Productivity
  - 7) Wagner's law of increasing state activity is based on historical evidence drawn from economic growth of -----.  
a) USA b) Russia  
c) India d) Germany
  - 8) Goods which are provided by both the public and the private sectors are known as-----.  
a) Public goods b) Habitual goods  
c) Merit goods d) Demerits goods



CODE:

Duration: 3 hours

Marks: 100

- 9) ----- Deficit is Fiscal deficit less interest payment.
- |            |              |
|------------|--------------|
| a) Primary | b) Budgetary |
| c) Revenue | d) Monetized |
- 10) The 15<sup>th</sup> finance commission was set up under the chairmanship of -----
- |                     |                      |
|---------------------|----------------------|
| a) Pranab Mukharjee | b) Nand kishor Singh |
| c) Narendra Modi    | d) Dr.Y.V reddy      |

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

20

- a) What is Public finance and Discuss its fiscal functions.  
b) Explain the limitation of the principle of Maximum Social Advantages.  
c) List out all the causes of market failure and discuss any three causes in detail.

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

20

- a) Discuss the objectives of taxations.  
b) Explain the concepts of impact, shifting and incidence of taxation.  
c) Examine the sources of tax revenue.

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

20

- a) Analyse different classification of public expenditure.  
b) Discuss Wiseman- Peacock Hypothesis in detail.  
c) What is Public debt? Explain its types in detail.

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

20

- a) Discuss the objectives of Fiscal Policy in detail.  
b) Examine the features of Sound Finance.  
c) Define budget and discuss its various types.

-----X-----X-----X-----

**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) 15**  
1) Right to Information  
2) Consumer Courts  
3) Ecofeminism  
4) Biocentrism  
5) Nanotechnology  
6) Biotechnology  
7) Goal Setting  
8) Lateral thinking
- OR**
- Q:1 B) Write a comprehensive note on the foundation course (Semester -IV) project submitted by you. 15**
- Q:2 A) Explain various violation of Consumer Rights. 15**
- OR**
- Q:2 B) Write a detailed note on Public Interest Litigation. 15**
- Q:3 A) Critically examine Anthropocentrism and Eco-centrism as an approach to ecology. 15**
- OR**
- Q:3 B) Write a detailed note on any two Environmental Principles. 15**
- Q:4 A) What is Satellite Technology? Discuss its uses. 15**
- OR**
- Q:4 B) Define Information and Communication Technology. Explain various application of ICT. 15**
- Q:5 A) Explain in detail the Maslow's Theory of Motivation. 15**
- OR**
- Q:5 B) Discuss GRE, CAT and GMAT examinations conducted for entry into professional courses. 15**

-----X-----X-----X-----

S.P

34B. Com, Sem - IV  
Regular

18/3/2024

SEAT NO. \_\_\_\_\_

CODE:

S.P

Duration: 3 Hours

Marks: 100

Instructions :- (1) All Questions are Compulsory  
(2) Figures to the right indicate marks.

- Q:1** **A) Choose the correct answer from the options given below (Any 10)** **10**
- 1) A Company can not appoint more than \_\_\_\_\_ directors  
a) Three b) Seven  
c) Fifteen d) Twenty
  - 2) There should be minimum \_\_\_\_\_ woman director/s for a company with a turnover of 300 crores or more.  
a) One b) Two  
c) Three d) Five
  - 3) Company must file \_\_\_\_\_ with the registrar for appointment of first Auditor.  
a) ADT - 1 b) ADT - 2  
c) ADT - 3 d) ADT - 3
  - 4) Clause \_\_\_\_\_ of the listing agreement mandates the appointment of Independent Director  
a) 39 b) 49  
c) 59 d) 69
  - 5) Dematerialization means holding securities in \_\_\_\_\_.  
a) Physical Form b) Electronic Form  
c) Saving Bank Account d) Fixed Deposit Account
  - 6) \_\_\_\_\_ is BSE 's online surveillance system.  
a) BOLT b) BOSS  
c) BTI d) Stock Exchange
  - 7) \_\_\_\_\_ must maintain order and decorum of the meeting.  
a) Company Secretary b) Managing Director  
c) Chairman d) Member
  - 8) \_\_\_\_\_ is conducted only once a year.  
a) Annual General Meeting b) Extraordinary General Meeting  
c) Board Meeting d) Statutory Meeting
  - 9) Meeting of the Board is called by giving not less than \_\_\_\_\_ days' notice.  
a) Five b) Seven  
c) Eleven d) Twenty One
  - 10) Main purpose of winding up of company is to \_\_\_\_\_.  
a) Realize assets of the company and pay debts. b) Start a new company  
c) Take over a company d) Invest the funds in some company
  - 11) \_\_\_\_\_ is a return on shareholders' money.  
a) Rent b) Price  
c) Interest d) Dividend
  - 12) Rate of Dividend is recommended by \_\_\_\_\_.  
a) Shareholders b) Company Secretary  
c) Board of Directors d) Auditors

CODE:

Duration: 3 Hours

Marks: 100

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) Every Public Limited Company will have minimum three Directors.
  - 2) DIN is optional for Directors.
  - 3) CEO formulates plans and gives recommendations to the Board
  - 4) When persons present in the meeting indicate their approval or disapproval of motion by clapping hand, it is known as Voting by Poll.
  - 5) Special Resolution requires seventy-five per cent majority in favor of the motion.
  - 6) Proxy can vote if voting by Poll method is adopted.
  - 7) There are two depositories in India
  - 8) Dematerialization increases speed and accuracy of security trade.
  - 9) Listing safeguards investors' interests.
  - 10) Winding up of a company cannot be voluntary.
  - 11) Dividend has its origin from the Greek word "dividendum"
  - 12) Director's Report can be optional part of Annual Report .
- Q:2 Answer Any Two of the following** 15
- a) Explain the provisions for cancellation, surrender and deactivation of DIN
  - b) What are different types of Directors?
  - c) Elaborate on the provisions for appointment of first Auditors.
- Q:3 Answer Any Two of the following** 15
- a) Discuss Secretarial Duties before, during and after the Board Meeting.
  - b) What do you mean by term ' Proxy'? What are different provisions related to Proxy?
  - c) Elaborate on different types of resolution?
- Q:4 Answer Any Two of the following** 15
- a) What is Dematerialization? What are secretarial duties in issuing securities in dematerialized form?
  - b) State various benefits of online trading.
  - c) Explain in detail advantages of listing of securities
- Q:5 Answer Any Two Any Four of the following** 15
- a) What are various details that should be stated in Audit Report?
  - b) Draft a notice and Agenda of Annual General Meeting.
  - c) When can a company be wound up by the Tribunal? What is the procedure of winding up of company by Tribunal?
- Q:6 Write short notes on Any Four of the following** 20
- a) Non-Executive Director
  - b) Extra-ordinary General Meeting
  - c) Minutes
  - d) Charges
  - e) BOSS
  - f) Draft a resolution for appointment of Company Secretary

-----X-----X-----X-----