F.Y.B. Com. Semester - II
Subject: Accountancy and Financial Management II
Date: 07/03/25
Duration: 1 hour
Marks: 30
marks

Instructions for the candidate:

1. Attempt any 2 from Q.1 to Q.3.
2. Figures on the right-hand side indicate full marks.
3. Use of simple calculator is allowed.

Q 1   X and Y are partners in a firm sharing profits and losses in the ratio of **1:1**. Their   15
trial balance as on 31st March 2024 is as follows:

Trial Balance as on 31st March 2024:

Particulars	Debit (₹)	Credit (₹)
Capital Accounts		
X's Capital		60,000
Y's Capital		50,000
C's Capital		40,000
Drawing Accounts		
X's Drawing	10,000	
Y's Drawing	6,000	
C's Drawing	4,000	
Sales		1,00,000
Purchases	60,000	
Wages and Carriage	5,000	
Rent and Taxes	6,000	
Salaries	8,000	
Interest Income		4,000
Sundry Debtors	20,000	
Cash	15,000	
Bank	12,000	
Fixed Assets	70,000	
Advertising	38,000	
Total	2,54,000	2,54,000

   i.   Partner C is admitted into the firm on 1st April 2023.
   ii.   The Profit Sharing Ratio of the old partners was 1:1, and after the admission of C, the Profit sharing ratio of all three partners is 1:1:1.
   iii.   Goodwill of the firm was valued at Rs 12,000 on 1st April, 2023 and the same has to be raised and w/off.
   iv.   The closing stock for the year is ₹30,000.
   v.   Outstanding Salaries of ₹1,000 for the year.
   vi.   Prepaid Rent and Taxes of ₹1,000.
   vii.   Interest on Capital 10% p.a.

Prepare Trading, Profit and Loss Account and Profit and Loss Appropriation Account for the year ended 31st March 2024.

Q2 Following is the balance sheet of Star & Associates as on 15th May 2024

Liabilities	₹	Assets	₹
Partners' Capital		Building	1,00,000
Sun	4,00,000	Machinery	4,24,000
Moon	2,50,000	Debtors	6,00,000
Star	3,00,000	Cash	4,000
Profit & Loss Account	10,000	Bank	5,000
Sun's Loan	1,00,000		
Creditors	50,000		
Outstanding salary	8,000		
Outstanding Income tax	15,000		
	11,33,000		11,33,000

The Firm was dissolved on the same date and assets are realized as follows:
June-2025 (Building)   Rs.4,00,000
July 2025 (Machinery)   Rs.2,50,000
August 2025 (Debtors)   Rs.6,75,000
The amount of Rs.5,000 kept aside for realization expenses on the date of dissolution. The actual expenditure incurred was Rs.5,400 at the end of last realization.
Profit sharing ration of partners is 5:3:2
Prepare statement showing distribution of cash as per Excess Capital Method

Q 3 Short Notes on: (any Three)   15
   a. Profit and Loss Appropriation Account
   b. Interest on Capital and Salary to Partner
   c. Goodwill Adjustment in case of retirement of partner
   d. Order of Payment in Piecemeal Distribution of cash
   e. Excess Capital Method

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F.Y.B. Com. Semester - II
Subject: Accountancy and Financial Management II
Date: Duration: 2 hours   Marks: 60 marks

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.6.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1 Yam & Niyam were partners sharing profits & loses in the ratio 2:1 Interest on **15M** Capital is to be provided @ 10% on opening balance. No interest on drawings. On 1st April, 2023, Asan was admitted as a partner and the New PSR is 6:3:1. Asan brought in Rs 35,000 in cash as his capital.

The Trial Balance as on 31st March, 2024 was as follows:

Particulars	Dr. Balance	Cr. Balance
Drawings & Capital		
Yam	1,52,250	10,35,000
Niyam	92,750	7,67,500
Asan	31,500	3,22,500
Delivery Van	7,35,000	
Furniture	2,10,000	
Machinery	24,32,500	
General Expenses	1,62,750	
Salaries	3,36,000	
Advertising	1,47,000	
Rent, Rates & Taxes	65,625	
Debtors & Creditors	3,26,000	5,45,000
Cash at Bank	3,04,500	
Bills Receivable & Bills Payable	2,60,750	1,55,000
Discount Allowed & Received	7,875	7,000
Gross Profit		24,32,500
Total	52,64,500	52,64,500

Additional Information:

1. Rent, Rates & Taxes paid in advance Rs 9,625.
2. Advertising is outstanding Rs 28,000.
3. Depreciate Furniture by 10% and delivery van by 20%.
4. Out of Debtors, Rs 21,000 are bad debts and should be written off also a reserve.

From the above information, prepare P& L A/c, P&L Appropriation A/c and Partners' Capital Account for the year ended 31st March 2024.

Q.2 On 16th November 2024, the premises of Technova Limited were destroyed by fire, causing substantial stock loss. The following records are available for the computation of the fire loss claim: **15M**

For the year ended 31st March 2024:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Stock	5,25,000	Sales	1,05,00,000
Purchases	43,05,000	Closing Stock	6,30,000
Freight & Direct Expenses	10,50,000		
Wages	21,00,000		
Gross Profit	31,50,000		
Total	1,11,30,000	Total	1,11,30,000

(b) For the half-year ended 30th September 2024:

Particulars	Amount (Rs.)
Sales	63,00,000
Purchases	29,40,000

(c) For the period from 1st April 2024 to the date of fire sales and purchases were at the same monthly rate as the period from 1st April 2024 to 30th September 2024.

(d) For the period from 1st April 2024 to the date of fire Freight, Wages, and Direct Expenses were incurred at the same monthly rate as in the previous year (1st April 2023 to 31st March 2024).

(e) The salvage value of the stock is 10% of the cost of stock.

(f) Insurance Details:
- The sum insured is Rs. 7,00,000.
- The insurance policy contains an Average Clause.

You are required to compute the amount of claim that the company can file for the loss of stock due to the fire.

Q 3 Following is the balance sheet of Star & Associates as on 1 May 2024 **15M**

Liabilities	₹	Assets	₹
Partners' Capital		Building	1,00,000
Sun	4,00,000	Machinery	4,24,000
Moon	2,50,000	Debtors	6,00,000
Star	3,00,000	Cash	4,000
Profit & Loss Account	10,000	Bank	5,000
Sun's Loan	1,00,000		
Creditors	50,000		
Outstanding salary	8,000		
Outstanding Income tax	15,000		
	11,33,000		11,33,000

The Firm was dissolved on the same date and assets are realized as follows:
June-2024 (Building)   Rs.4,00,000
July 2024 (Machinery)   Rs.2,50,000
August 2024 (Debtors)   Rs.6,75,000
The amount of Rs.5,000 kept aside for realization expenses on the date of dissolution. The actual expenditure incurred was Rs.5,400 at the end of last realization.
Profit sharing ration of partners is 5:3:2
Prepare statement showing distribution of cash as per Excess Capital Method

Q.4   Mr. Amar of Kolkotta consigned goods to Mr.Balooram of Banglore costing Rs.60,000 and invoiced them at a price to earn a profit of 25% on Invoice price. He paid freight and insurance Rs.3,000.   **15M**

Balooram took delivery of the goods paying Rs.1,000 for Carriage. He accepted one month's Bill for Rs.30,000 as an advance and discounted the same for Rs.29,800. Amar received the account sales from the consignee showing that 3/5 of the goods were sold for Rs.60,000 (20% Cash sales & 80% Credit sales) and 1/5 of the goods were returned as they were unsalable. Amar paid Rs.400 as freight on returned goods. Balooram incurred Rs.3,400 as selling expenses.

The consignee was entitled to a commission of 3% plus a del-credere commission of 2% on sales. One customer who had bought goods worth Rs.600 on credit from Balooram, failed to pay the amount due.
Balooram remitted the balance due to the consignor after deducting his commission and expenses.
Prepare Consignment Account and Balooram's Account in the books of Amar.

Q 5   Write short note on following (any three)   **15M**
   A   Consignment Account
   B   Average Clause
   C   Sacrifice Ratio and Gain Ratio
   D   Piecemeal Distribution of Cash
   E   Account sales and Proforma Invoice under Consignment A/c

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F.Y.B. Com. Semester - II
Subject: Business Communication-II

Date:Duration: 1 hour   Marks: 30 marks

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.

Q 1   Answer the following.

Draft a business proposal on behalf of Lumbini Spices Centre   **10**
to start a spice selling centre in 'Eat-well Mega Mart' on
profit sharing basis.

OR

Your Manager finds that the computers in the office are
repeatedly found malfunctioning. There is a doubt related to
its mishandling. She formed a committee of staff to find the
reasons behind it. Draft the committee's report and the
covering letter for the same.

Q.2.   Answer the following.
A   Write a short note on 'Exit Interview'.   05
B   Draft a notice cum agenda of the first Annual General   05
Meeting of 'Mighty Tyres Ltd.' Also draft a resolution of
'Appointment of Auditor'.

Q 3   Answer the following.
A   Define Conference. Explain two types of conference.   05
B   Sheela has bought a bicycle. However, it was   05
dysfunctional and of low quality. Write a letter of complaint.

Q 4   Answer the following.
A   Explain the significance of 'House Organ'.   05
B   Draft a letter of complaint on inadequate aftersales service of   05
a 'Television set'.

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F.Y.B. Com. Semester - II
Subject: Commerce II (Service sector)
Date: **Duration: 1 hour**   **Marks: 30 marks**

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.

Q 1	Answer the following	**10 marks**
	Case Study	

The Indian Service Sector has seen remarkable growth, presenting numerous opportunities, such as the expansion of digital services and the growth of the gig economy. However, challenges persist, including infrastructural limitations, regulatory hurdles, and the need for skilled labor. The rise of digital platforms offers opportunities for innovation and efficiency, while the lack of adequate infrastructure and complex regulatory framework can hinder growth. Addressing these challenges while leveraging opportunities is crucial for sustained growth in the service sector.

A	Explain the key challenges faced by the service sector in India.	
B	Explain how digital platforms contributes to the growth of the service sector.	
Q 2	Answer the following	
A	Explain the importance of Services Sector in India.	**5 marks**
B	'The E-commerce offers benefits to the customers.' Comment.	**5 marks**
Q 3	Answer the following	
A	What are the opportunities available for business firms in the Services Sector?	**5 marks**
B	What is Online Marketing Research?	**5 marks**
Q 4	Answer the following	
A	Write short notes on Place and People elements in services mix.	**5 marks**
B	Explain the Role of E-commerce in start-ups.	**5 marks**

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F.Y.B. Com. Semester - II NEP
Subject: Commerce II

Date: Duration: 2 hours   Marks: 60 marks

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.6.
3. Figures on the right-hand side indicate full marks.

Q 1   Answer the following.   **15 marks**
Case Study:
Amit wanted to buy a new smartphone, so he visited "TechWorld," a well-known electronics retail store. The store had a wide range of brands, and the sales staff was knowledgeable, helping him compare features and prices. After careful consideration, Amit chose a phone that fit his budget and needs.

However, when he checked online, he found the same phone at a lower price on an e-commerce website. He hesitated but decided to purchase from TechWorld because they offered an extended warranty and instant exchange options. Later, when Amit faced a minor issue with the phone, he easily got it resolved at the store's service center, which reinforced his trust in offline retailing.

Questions:
1. What advantages did Amit find in retail shopping over online shopping?
2. How can retail stores compete with e-commerce platforms?

Q 2   Answer the following   **15 marks**
A   Explain the importance of Service sector in India.
B   Elaborate various challenges faced by retail sector in India.

Q 3   Answer the following   **15 marks**
A   Explain various elements of logistics network
B   The E-commerce offers benefits to the customers as well as to the sellers. "Comment".

Q 4   Answer the following   **15 marks**
A   What is mall management. Explain the characteristics of mall management.
B   Explain the role of E-commerce in start-ups

Q 5   Answer the following   **15 marks**

A Describe in brief various non-store formats in India.
B Explain E-transition challenges for Indian corporates

Q 6 Answer the following **15 marks**
A Elements of Service Mix
B Career opportunities in Insurance sector
C FDI in retailing

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Sem-II F.Y. B.com. Reg (·30/60 marks· Mep
March- 2025

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F.Y.B. Com. Semester - II
Subject: Environmental Law
Date: 12/03/2025   Duration: 1 hour   Marks: 30 marks

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1   Write Briefly in two or three sentences on: -   10 marks
    1. Polluter Pay Principle
    2. Article 21
    3. Chipko Movement
    4. UNFCC
    5. Precautionary Principle

Q 2   Answer the following: -
A   What were the objectives of the Save Narmada Movement?   5 marks
B   What was the objective of United Nations Conference on   5 marks
    Environment and Development?

Q 3   Answer the following: -
A   What are the key steps involved in an Environmental Impact   5 marks
    Assessment?
B   What is Article 51A(g) mentioned in Environmental Law?   5 marks

Q 4   Write Short Notes: -
A   Environmental Audit   5 marks
B   Brundtland Commission Report   5 marks

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F.Y.B. Com. Semester - II
Subject: ENVIRONMENTAL STUDIES
Duration: 1 hour

Date:

Marks: 30 marks

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 2 from Q 2 to Q 4.
3. Attach the map supplement to the main answer book.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

Q 1   Name and Mark the following on the World Map provided to   **10 marks**
you and attach with the main answer book.
1. A major mountain range in South America
2. The country having the largest forest cover in the world.
3. A major desert in Africa
4. An Asian country with high deforestation rate.
5. An earth quake prone region in South East Asia.
6. A biodiversity hotspot in India.
7. The continent having highest problem of acid rains.
8. The world's largest producer of wind energy.
9. The country with highest HDI in the world
10. The country with the highest PPP.

Q 2   Answer the following
A   Discuss in detail the Demographic Transition Theory   **5 marks**
B   What is Environmental Migration and what are the problems   **5 marks**
       arising due to it ?

Q 3   Answer the following
A   Elaborate on the effect of overpopulation on human health.   **5 marks**
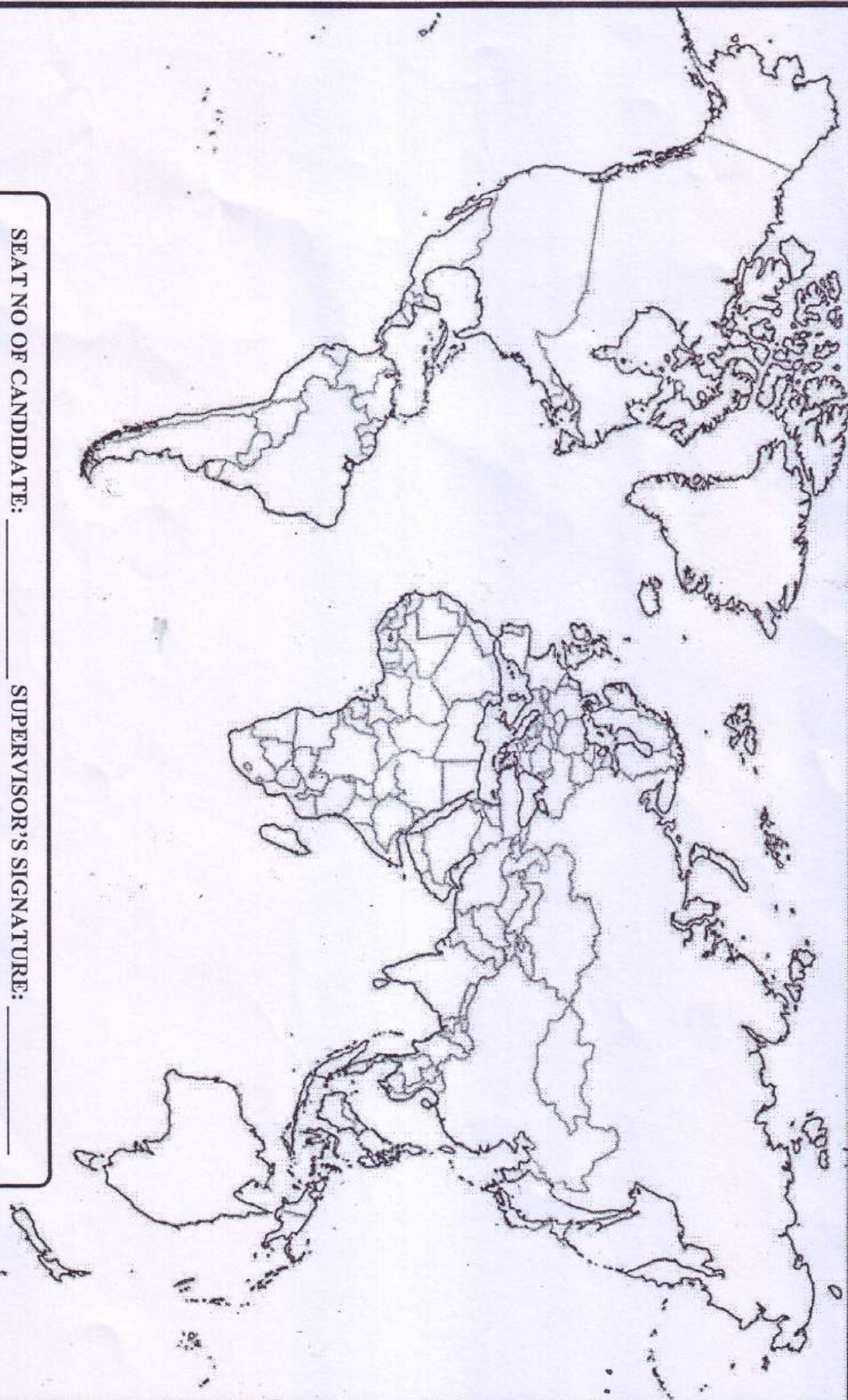B   What are the causes and solutions to the problem of Air   **5 marks**
       pollution ?

Q 4   Write Short Notes on
A   Human Development Index   **5 marks**
B   Ozone Depletion   **5 marks**

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WORLD MAP

SEAT NO OF CANDIDATE: _____

SUPERVISOR'S SIGNATURE: _____

F.Y.B. Com. Semester - II
Subject: Interpersonal Dynamics -II

Date:Duration: 1 hour   **Marks: 30 marks**

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.

Q 1   **Answer the following.**
Write a detailed note on Critical thinking and explain four   10
types of reasoning.

                                    OR

Explain the significance of collaboration and communication
in your career.

Q.2   **Answer the following.**
A   Write a note on Respecting Privacy.   05
B   Discuss the techniques of Time Management.   05

Q 3   **Answer the following.**
A   Comment upon the tips to manage stress.   05
B   Discuss the functions of a leader.   05

Q 4   **Answer the following.**
A   Write a short note on Procrastination.   05
B   Comment upon the features of leadership.   05

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SEAT NO. _____

Duration: 1 hour

Marks: 30

CODE:

N.B: -
(1) *Question number 1 is compulsory.*
(2) *Attempt any TWO questions from Question number 2, 3 and 4*
(3) *Use of simple non- programmable calculator is allowed.*
(4) *Each question carries 10 marks and each sub question carries 5 marks.*

Q.1 **Answer the following:** 5
a Find derivative of the following functions
  i) $y = 40x^3 + 5\sqrt{x} - 2\log x - 150$
  ii) $y = (3x^3 + x^2 - 7)(2x - 1)$ 5
b An amount of Rs.50,300/- was borrowed by Mr. X, at a simple interest of 12% p.a. . He returned the amount with interest, after 3 years. Calculate the total amount, including the simple interest he had to repay.

Q.2 **Answer the following:** 5
a The demand function is $D = 40 - 4p - 2p^2$, where D=demand and p = price. Find the elasticity of demand when price is 3.
b Mr. Y invested Rs.70,000/- in fixed deposit for 2 years at a certain rate of compound interest p.a. in a bank. After 2 years he got Rs.84,700/- as the accumulated amount. Calculate the rate of compound interest. 5

Q.3 **Answer the following:** 5
a Find the equilibrium price & quantity for the following demand & supply functions, $p = 12 - 4D$ & $p = 7 + D$.
b Mr. Z deposited Rs. 10,000/- at the end of each year at 12% compound interest p.a. Find the amount he will receive after 3 years. 5

Q.4 **Answer the following:** 5
a The total revenue function is given by $R = x^3 - 9x^2 + 15x + 200$. Find x for which the total revenue is maximum.
b Mr. K takes a loan of Rs. 5,00,000/- from a bank for a period of 6 months. Calculate the EMI at 10% p.a. using reducing balance method. (Use all values correct up to 4 decimal places.) 5

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F.Y.B. Com Semester - II
Subject: Business Economics I (Micro Economics)

Date: 10-3-25

Duration: 1 hour

Marks: 30 marks

Instructions for the candidate:
1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1   Answer the following   **10 marks**
Read the passage and answer the following questions given below:

Passage:
It is that kind of market structure where many firms are present to sell similar but not identical products. Here, each firm can hold some degree of market power. Companies differentiate their products to attract specific consumer segments in this sort of competition based on branding, quality, and other features. Firms face competition from other firms that supply nearly close substitutable goods, firms can still charge higher prices than marginal cost because of the differentiation in goods. Such a market structure most likely means that characteristics of competition and monopoly are mixed together so that consumers face many choices. Last but not the least, it causes innovation and variety in the products sold, but also inefficiency due to the firms' failure to produce at their lowest cost.

1) Identify the market structure explained in the above paragraph.
2) What are the major Characteristics of a given market?
3) Given market structure is a combination of which two markets?
4) What are the advantages of a given market structure?
5) What are the disadvantages of the given market structure?

Q 2   Answer the following
A   Explain any five determinants of demand.   **5 marks**
B   What are the different sources of Monopoly   **5 marks**

Q 3   Answer the following
A   Write a detailed note on the opportunity cost principle.   **5 marks**
B   Explain long run equilibrium of a firm under perfect   **5 marks**
      competition

Q 4   Answer the following
A   Explain nature of demand curve in monopolistic competition   **5 marks**
B   Describe any five characteristics of oligopoly markets   **5 marks**
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SEAT NO. _____

CODE: Duration: 1hour   Marks: 30

N.B: -

(1) Question number 1 is compulsory.
(2) Attempt any TWO questions from Question number 2, 3 and 4
(3) Use of simple non- programmable calculators is allowed.
(4) Each question carries 10 marks and each sub question carries 5 marks.

Q.1   Answer the following:

a   Calculate Spearman's rank correlation coefficient for the following data. (use all   5
      values correct up to 3 decimal places)

X	901	1101	871	901	1251	1091
Y	351	341	301	351	331	351

b   Calculate 4 yearly moving averages from the following time series.   5

Year	2017	2018	2019	2020	2021	2022	2023
Sales	15	18	20	24	21	19	14

Q.2   Attempt any FOUR of the following.

a   If X follows normal distribution with mean 25 and standard deviation 10.   5
      Find i) $P(x \leq 45)$ ii) $P(x \leq 35)$ iii) $P(35 \leq x \leq 45)$ [Given: area under the standard
      normal curve between $z = 0$ and $z = 1$ is 0.3413 and area under the standard normal
      curve between $z = 0$ and $z = 2$ is 0.4772]

b   Fit a straight-line trend for the following data (use all values correct up to 2 decimal   5
      places)

Year	2020	2021	2022	2023	2024
Sales	19	22	24	26	30

Q.3   Answer the following:

a   For a Poisson distribution if $P(x = 1) = 3 P(x = 0)$. Find the mean and hence find   5
      i) $P(x = 0)$, ii) $P(x \leq 1)$, iii) $P(x > 1)$. [Given $e^{-3} = 0.0497$, $e^{-2} = 0.1353$]

b Calculate Laspeyre's, Paasche's and Fisher's price Index Numbers from the following data   5

Commodities	Base Year		Current Year	
	Price	Quantity	Price	Quantity
W	80	10	100	20
X	88	20	90	30
Y	60	20	70	50
Z	100	30	110	40

Q.4 Answer the following:

a Estimate the marks in Statistics of a student who secured 55 marks in Mathematics from the following bivariate data: 5

	Mathematics	Statistics
Mean marks	60	40
Standard deviation	5	3
Correlation coefficient	0.45	

b Construct Cost of living Index Number using Family budget method for the following data: 5

Commodity	Base year price	Current year price	Weights
Food	4000	6000	30
Fuel	2000	4000	20
Clothing	3500	4500	10
House Rent	15000	17000	20
Miscellaneous	5000	8000	15

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