

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) Reserve and Surplus does not include _____.
a) General Reserve b) Capital Reserve
c) Securities Premium d) Goodwill
- 2) The interest accrued on investment appears in the Balance Sheet under the head _____.
a) Loans & Advances b) Securities
c) Fixed Assets d) Current Assets
- 3) The minimum amount receivable on issue of shares is _____ of face value.
a) 90% b) 100%
c) 80% d) 75%
- 4) The portion of uncalled capital which company decide to call only in event of liquidation is called _____.
a) Capital Reserve b) Reserve Capital
c) Uncalled Capital d) Calls in Arrears
- 5) MJ Ltd issued 50,000, 11% debentures of Rs 10 each at par, which are redeemable after 5 years at a premium of 20%. The amount of loss on redemption to be written off every year is _____.
a) Rs 50,000 b) Rs 20,000
c) Rs 10,000 d) Rs 55,000
- 6) Discount on issue of debentures is shown in the Balance Sheet under _____.
a) Other Non-Current Assets b) Secured Loans
c) Unsecured Loans d) Current Liabilities
- 7) Section _____ of the Companies Act, 2013, deals with provisions relating to redemption of preference shares.
a) 77 b) 78
c) 55 d) 75
- 8) The terms of redemption is specified at the time of _____.
a) Receipt of application of Shares b) Re-issue of Shares
c) Issue of Shares d) Allotment of Shares
- 9) Interest on debentures is payable out of _____.
a) Income b) Capital
c) Stock d) Assets
- 10) The claim of debenture holders on redemption is credited to _____.
a) Bank A/c b) Debenture holders A/c
c) Sinking Fund A/c d) Provisional A/c
- 11) For computing of Pre-incorporation profit depreciation is _____.
a) Allocated in price ratio b) Allocated in standard ratio
c) Allocated in sales ratio d) Allocated in time ratio
- 12) The excess of consideration paid over net value of assets taken over is called _____.
a) Goodwill b) Capital Reserve
c) Reserve Capital d) Securities Premium

SEAT NO. _____

Marks: 100

CODE: _____

Duration: 3 hours

10

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

- 1) A Public Company requires minimum 7 members.
- 2) Equity Shares and Ordinary Shares are synonyms.
- 3) Maximum amount of Capital that can be raised by a company is called authorized capital.
- 4) A company can issue debentures with voting rights.
- 5) Maximum rate of discount on issue of debentures is 10%.
- 6) Capital Redemption Reserve is available for issue of fully paid bonus shares.
- 7) The debentures certificates are cancelled after redemption.
- 8) For computation of pre-incorporation profit, audit fees are allocated on time basis.
- 9) The debentures redeemable within 12 months from date of balance sheet should be shown as current liabilities.
- 10) Partly paid preference shares can be redeemed.
- 11) Debentures form part of loan fund.
- 12) Authorised capital is disclosed only for information.

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Q:2 Answer any one of the following:

a) Following is the summarised Balance sheet of Guruprasad Ltd. as on 31st March 2024:

Liabilities	Rs.	Assets	Rs.
50,000 Equity Shares of Rs 10 each fully paid	5,00,000	Fixed Assets	5,50,000
5,000: 9 % Preference Shares of Rs 100 each fully paid up	5,00,000	Investments	1,00,000
Profit & Loss A/c	2,00,000	Bank Balance	1,20,000
General Reserve	1,00,000	Other Current Assets	5,80,000
Current Liabilities	50,000		
	13,50,000		13,50,000

On 1st April 2024 the company sold part of its investment at Rs 72,000 at 10% loss. Further company decided to:

1. Redeem the Preference Shares at a premium of 5%.
2. Issue Equity Shares of Rs 10 each at par to the extent it is required under the Companies Act for the purpose of redemption of preference shares.
3. Arrange Temporary Bank Overdraft to manage the funds if required.

You are required to:

- a) Show necessary Journal Entries in the books of Guruprasad Ltd.
- b) Prepare Balance Sheet thereafter.

OR

b) The Balance Sheet of Surya Ltd as on 31st March 2024 was as follows

Liabilities	Rs.	Assets	Rs.
12% Preference Shares of Rs 100 each fully paid up	15,00,000	Fixed Assets	37,00,000
Equity Shares of Rs 10 each fully paid	50,00,000	Investments	2,00,000
General Reserve	40,000	Inventories	12,00,000
Profit & Loss A/c	4,00,000	Trade Receivables	15,50,000
Trade Payables	1,60,000	Cash at Ban	4,50,000
	71,00,000		71,00,000

CODE:

Duration: 3 hours

Marks: 100

On 1st April 2024 the Board of Directors decided to redeem the preference shares at a premium of Rs 4 per share

The investments were sold at a loss of 25% on cost. For the purpose of redemption of preferences shares, the company issued sufficient number of equity shares of Rs 10 each at a premium of Rs 1 per share.

You are required to pass the necessary Journal Entries in the books of Surya Ltd. to record the above transactions and also prepare the schedule for Share Capital and Reserves and Surplus.

Q:3 Answer any one of the following:

20

- a) XYZ Co. issued 4,400 debentures of Rs 100 each on 1st April, 2022 redeemable at par. The company decided to set aside every year a sum of Rs 1,39,572 to be invested at an interest rate of 6% per annum outside the business. The investments were sold for Rs 2,86,320 at the end of the third year, and the debentures were redeemed. You are required to pass necessary Journal Entries and also prepare the Sinking Fund Account in the books of XYZ Co.

OR

- b) I) Glory Ltd. issued 50,000 debentures of Rs 100 each on 1st April, 2022 at par. The terms of issue state that the debentures are to be redeemed at a premium of 10% on 31st March, 2025. You are asked to pass journal entries for the issue and redemption of debentures after creating a Debenture Redemption Reserve on 31st March, 2024. Investments were made by the company as required by law.

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AND

II) Pass journal entries for the redemption of debentures in the books of the company, if 22,000 debentures of Rs 100 each issued at par were to be redeemed in the following cases:

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1. Debentures redeemed at par by conversion into 15% Preference Shares of Rs 100 each at a premium of 25%.
2. Debentures redeemed at a premium of 15% by conversion into Equity Shares of Rs 20 each, issued at par.
3. Debentures redeemed at a premium of 10% by conversion into Equity Shares of Rs 100, issued at a premium of Rs 10 each.

Q:4 Answer any one of the following:

20

- a) MPV Ltd was incorporated on 1st August 2023. This company agreed to take over business of Sonam & Co. as going concern with effect from 1st April 2023.

Profit & Loss Account

For the year ended 31st March 2024

Particulars	Rs.	Particulars	Rs.
To Staff Salaries	1,68,000	By Gross Profit	6,00,000
To Rent	1,60,000		
To Electricity Charges	30,000		
To Advertisement	21,000		
To Bad Debts	5,000		
To Commission on Sales	33,000		
To Preliminary Expenses written off	7,000		

CODE:

Duration: 3 hours

Marks: 100

To Interest on Debentures	3,000		
To Interest on P.C.	6,000		
To Net Profit	1,67,000		
	6,00,000		6,00,000

Additional Information:

1. Sales for pre-incorporation period were Rs 5,00,000 which were $\frac{1}{3}$ rd of the total Sales.
2. Rent from 1st August 2023 was increased by Rs 5,000 p.m.
3. Staff Salaries was increased by Rs 3,000 p.m. w.e.f. 1st August 2023.
4. Bad Debts are from the debtors relating to the month of March 2023.
5. Purchase Consideration (P.C.) was paid on 30th September 2023.

Prepare Statement showing Profit and Loss for the year ended 31st March 2024, appropriating the income and expenditure items between Pre-incorporation and Post incorporation on suitable basis.

OR

- b) M/s Chabariya Co. was incorporated on 1st September, 2023 to take over the business of Mr. Ankit w.e.f. 1st April, 2023. Its Profit & Loss A/c for the year ended 31st March, 2024 was as under:

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Office Salaries	3,000	By Gross Profit	67,500
To Proprietor's Salaries	600	By Discount received	4,000
To Rent	3,300		
To Selling Expenses	6,750		
To Office Expenses	6,000		
To Interest on Purchase consideration	3,500		
To Preliminary Expenses w/off	1,450		
To Net Profit	46,900		
Total	71,500	Total	71,500

Additional information:

- 1) Sales during the year were as under:
 - April and May 2023 Rs 7,500 p.m.
 - June, July and August, 2023 Rs 15,000 p.m.
 - September, October and November, 2023 Rs 18,000 p.m.
 - December 2023, January and February, 2024 Rs 27,000 p.m.
 - March 2024 Rs 30,000 p.m.
 - 2) Purchases during pre and post incorporation period were Rs 25,000 and Rs 75,000 respectively.
 - 3) Rent was paid @ Rs 3,000 p.a. up to September, 2023 and thereafter Rs 3,600 p.a.
 - 4) Provide depreciation on Land & Building at Rs 6,000 p.a. and on Plant & Machinery at Rs 4,500 p.a.
 - 5) Purchase consideration was paid on 31st October, 2023.
- Prepare a Statement of Profit & Loss for the year ended 31st March, 2024 showing profit or loss in pre and post incorporation period.

SEAT NO. _____

CODE:

Duration: 3 hours

Marks: 100

Q:5 Answer the following:

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- a) What is Preference Share Capital and State different types of Preference Share Capital.
- b) Distinguish between a Partnership Firm and Public Ltd. Company

OR

Q:5 Write Short Notes on (Any 4)

20

- a) Capital Redemption Reserve
- b) Different methods of Issuing Shares
- c) Current Liabilities & Current Assets
- d) Distinguish between Preference shares and Equity shares
- e) Debenture Redemption Reserve
- f) Distinguish between oversubscription and under subscription of shares.

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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) _____ companies often use low-cost posters and flyers to spread the word about a business and the product.

a) Local	b) Government
c) National	d) Multinational
 - 2) In _____ people may read their hometown newspaper daily for long periods of time.

a) Daily readership.	b) Loyal readership
c) Hometown readership	d) Frequent readership
 - 3) _____ is the use of a remote-control to avoid commercials by switching to another channel

a) Zipping	b) Switching
c) Zapping	d) Swapping
 - 4) _____ refers to the amount of time an audience watches a program.

a) Frequency	b) Gross Rating Point
c) Reach	d) Weight
 - 5) DAGMAR is an ad model developed by _____.

a) E. Strong	b) Russell Colley
c) Daniel Starch	d) Peter Drucker
 - 6) _____ Strategy will be made for first two months heavily followed by low advertisement.

a) Seasonal	b) Flighting
c) Pulsing	d) Burst
 - 7) _____ is the soul of advertising and branding.

a) Creativity	b) Message
c) Sign	d) Media
 - 8) _____ is one of the techniques of Visualisation.

a) Group behaviour	b) Classical thinking
c) Note-book.	d) Brain Willing
 - 9) _____ involvement Products consumable items, those are high in price.

a) Low	b) Moderate
c) High	d) Less
 - 10) _____ is a unique design symbol that helps identifies the company visually.

a) Logo	b) Headline
c) Slogan	d) Website
 - 11) The _____ copy presents the message in the way of conversation.

a) Questioning	b) Colloquial
c) Descriptive	d) Fear
 - 12) "Oo La Le O, Oo La Le O" is a jingle of _____ brand.

a) Tanishq	b) Nokia
c) Kingfisher	d) Britannia
- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) Out-Off-Half media advertising also called OOH advertising or outdoor advertising.
 - 2) Creation of Poster, Billboards or any other OOH is very economical for the ad agency.
 - 3) Advertorial ad is a paid review still happening online particularly through the blogosphere.
 - 4) An advertising campaign is typically broadcast through several media channels.
 - 5) Weight refers to total advertising required during a particular period.

CODE: _____

Duration: 3 hours

Marks: 100

- 6) In the ROI budgeting method, advertising and promotions are considered investments.
- 7) Buying Motives are those influences or considerations which provide the impulse to buy.
- 8) Hathi Cement advertisement includes emotional appeal.
- 9) Rational appeals and emotional appeals are similar.
- 10) Gaze motion is a study that shows that eyes direct other eyes.
- 11) Layout is a decoration, interpretation or visual explanation of a text
- 12) Pupillometer is one of the Mechanical laboratory tests in advertising.

Q:2 Answer any two of the following:

- a) Explain the limitations of the film media in advertising
- b) Describe the various advantages of internet advertising media.
- c) What is media research? Explain the importance of media research.

Q:3 Answer any two of the following:

- a) Explain the various steps included in advertising campaign planning.
- b) Elucidate the concepts of Reach, Frequency and GRP in advertising.
- c) Discuss the factors considered while selecting media in advertising

Q:4 Answer any two of the following:

- a) What is creative brief? Explain it with example.
- b) Discuss the various types of celebrity endorsement.
- c)



Identify and explain four buying motives and four selling points from the above advertisement

Q:5 Answer any two of the following:

- a) Prepare magazine print advertisement with help of eight elements on any one of the following 1) Hair oil 2) Health service
- b) Elucidate the various types of execution styles.
- c) Describe the objectives of pre-testing advertising.

Q:6 Write Short Notes on (Any 4)

- a) Advantages of print media
- b) Types of digital media .
- c) DAGMAR
- d) Distinguish between Low and High Involvement products
- e) Principles of layout
- f) Concept of storyboard

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CODE: _____

Duration: 3 hours

ATKT

Marks: 100

Instructions: - (1) All questions are compulsory having internal options.
(2) Figures to the right indicate full marks.

- 1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) Goods sold but not recorded in sales register
 - a) Error of commission
 - b) Error of omission
 - c) Compensating Error
 - d) None of the above
 - 2) _____ should be checked by the auditor in verification of Machinery.
 - a) Charge / lien
 - b) Its ownership
 - c) The possession
 - d) All of the above
 - 3) Confirmation is a _____.
 - a) A compliance procedure
 - b) An audit technique
 - c) A principle of audit
 - d) None of the above
 - 4) _____ method of selecting samples ensures that all items in the population have an equal chance of being selected.
 - a) Random sampling
 - b) Systematic sampling
 - c) Haphazard sampling
 - d) None of the above
 - 5) _____ cannot be subjected to physical verification.
 - a) Debtors
 - b) Land
 - c) Building
 - d) Machinery
 - 6) Current file and permanent file are together known as _____.
 - a) Audit plan
 - b) Audit programme
 - c) Audit working papers
 - d) None of the above
 - 7) Obtain an understanding of Internal controls.
 - a) Auditor is responsible
 - b) Management is responsible
 - c) Both are responsible
 - d) Neither are responsible
 - 8) Repairs of Equipment debited to Equipment Account is an _____.
 - a) Error of commission
 - b) Error of principle
 - c) error of omission
 - d) None of the above
 - 9) Internal audit may be done _____.
 - a) To prevent errors
 - b) To prevent frauds
 - c) to update accounting record
 - d) All of the above
 - 10) Audit programme is prepared by _____.
 - a) The Auditor
 - b) The Client
 - c) The Accountant
 - d) None of the above
 - 11) Working papers are the property of the _____.
 - a) Client
 - b) Auditor
 - c) Client and auditor
 - d) Equity shareholder
 - 12) Manipulation of accounts to show a better position called as _____.
 - a) Secret Reserve
 - b) Window dressing
 - c) True and fair view
 - d) None of the above
- Q:1 B) State whether following statements are True or False (Any 10) 10
- 1) An Audit programme must be fixed
 - 2) A debit note is for purchase return
 - 3) Sampling is an independent audit technique
 - 4) Audit notebook is maintained by an auditor

CODE: _____

Duration: 3 hours

- 5) Stock checking involves actual verification and counting
- 6) Compensating errors affect the trial balance
- 7) Auditor must do a 100% checking of all transactions and balances
- 8) Once internal control is implemented there can be no fraud or error.
- 9) Auditor should ensure that remuneration to directors is disclosed separately and it is within the limits prescribed under the Companies act 2013.
- 10) Auditor need not check the goods received note in case of cash purchases.
- 11) Loans are never shown in the balance sheet at realisable value.
- 12) The auditor is responsible for taking and compiling the inventory.

Q:2 Answer any two of the following:

- a) What is Auditing? State its advantages.
- b) Mention the duties of auditor regarding frauds.

OR

- c) What is meant by Annual audit? What are its advantages?
- d) Distinguish between Accounting and Auditing.

Q:3 Answer any two of the following:

- a) What is an Audit program and state its disadvantages?
- b) What are different Auditing techniques?

OR

- c) What are the contents of Audit working papers?
- d) Explain the substantive Audit procedures.

Q:4 Answer any two of the following:

- a) State the advantages of statistical sampling in audit.
- b) What are the management's responsibilities for Internal control.

OR

- c) State the Internal control for salaries and wages.
- d) What are the Auditor's duties as per SA 400?

Q:5 Answer any two of the following:

- a) How would you verify Plant and Machinery?
- b) How would you vouch for rent received?

OR

- c) How would you vouch for Sale on Consignment?
- d) How would you verify Sundry debtors?

Q:6 Long Answer

- 1) Mention the duties of auditor regarding frauds. *Gross*
- 2) State the advantages of audit program.

OR

Write Short Notes on (Any four)

- a) Principles of Auditing
- b) Sampling risk
- c) Auditor's lien on working papers
- d) Permanent Audit file
- e) Verification of Royalty Income
- f) Audit of Sales on approval

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CODE:

B.M.

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) In case of _____, the company may adopt indirect channels as buyers are large in number and buy in smaller quantities.
 - a) Highly priced luxury items
 - b) FMCG products
 - c) Perishable products
 - d) Industrial products
 - 2) In case of _____, the manufacturer sells to the final consumer with the help of intermediaries.
 - a) Indirect marketing channels
 - b) Direct marketing channels
 - c) Zero level marketing channel
 - d) Direct selling.
 - 3) Inventory management is concerned with maintaining _____ levels of inventory to meet customer requirements.
 - a) Right
 - b) Higher
 - c) Lower
 - d) Same
 - 4) Discounts, Coupons, Payback offers, Freebies, etc. are some of _____ schemes.
 - a) Sales promotion
 - b) Publicity
 - c) Personal selling
 - d) Public relations
 - 5) _____ is also referred to as marketing communication mix.
 - a) Product mix
 - b) Promotion mix
 - c) Distribution mix
 - d) Channel mix
 - 6) The TOM awareness is very much necessary especially in the case of _____ purchases.
 - a) Convenience
 - b) Impulse
 - c) Shopping
 - d) Customer
 - 7) Services are _____ because of this it is difficult for service providers to manage anything other than steady demand.
 - a) Perishable
 - b) Intangible
 - c) Inseparable
 - d) Heterogeneous
 - 8) Consumers purchase the goods and services for their _____.
 - a) Personal use
 - b) Industrial use
 - c) Selling
 - d) Transportation
 - 9) The _____ is any paid form of non-personal presentation and promotion of goods and services by the identified sponsor in the exchange of a fee.
 - a) Publicity
 - b) Advertising
 - c) Marketing
 - d) Sales
 - 10) Reference groups are part of _____ factors influencing consumer behaviour.
 - a) Psychological
 - b) Social
 - c) Cultural
 - d) Economic
 - 11) The external surroundings where the service firm is located constitute the _____ of service.
 - a) Process
 - b) Pricing
 - c) Promotion
 - d) Physical evidence
 - 12) _____ involves providing service as per the choice of individual customers
 - a) Customization
 - b) Standardization
 - c) Differentiation
 - d) Competition

CODE:

Duration: 3 hours

Marks: 100

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) Agents represent either buyers or sellers on a more permanent basis than brokers.
 - 2) When a firm has a strong distribution network in terms of its own showrooms, fleet of distribution vehicles etc. it may adopt direct channel.
 - 3) Public relation is concerned primarily with people outside the target market.
 - 4) Consumers may consider trial purchases before making a buying decision.
 - 5) Services are intangible.
 - 6) Internal marketing involves treating employees as customers.
 - 7) Proper training should be provided to sales force to develop a favourable attitude towards rural marketing.
 - 8) Inventories can be maintained for the service product.
 - 9) The only main objective of promotion mix is to create brand awareness.
 - 10) Advertising is any unpaid form of non- personal presentation of ideas, goods and services.
 - 11) E-marketing is beneficial to e-marketers alone.
 - 12) Information technology does not play a significant role in logistics.
- Q:2 Answer any two of the following:** 15
- a) Explain the marketing channels for Industrial goods.
 - b) Explain the meaning and component of Logistics.
 - c) Discuss the functions performed by Middlemen.
- Q:3 Answer any two of the following:** 15
- a) Explain the meaning of Promotion. What are the objectives of Promotion and Marketing Communication?
 - b) Explain the process involved in Marketing Communication Programme.
 - c) "Social Media is important tool in today's marketing communication." Discuss.
- 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 the steps involved in Consumer Purchase Decision Process.
 - c) Distinguish between Organizational Buyers and Individual Buyers.
- Q:5 Answer any two of the following:** 15
- a) Define Services and explain the features of Services.
 - b) Discuss the approaches to Manage Service Productivity.
 - c) Explain the various challenges of Rural Marketing.
- Q:6 Write Short Notes on (Any 4)** 20
- a) Factors contributing to the growth of Rural Markets in India.
 - b) Marketing mix for Services.
 - c) Online Retailing.
 - d) Logistics.
 - e) Factors affecting Promotion mix decisions.
 - f) Push Strategy and Pull Strategy.

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CODE:

Duration: 3 Hours

Marks: 100

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
- Explain the meaning of Memorandum of Association of Company and explain its clauses under the Companies Act 2013. 10
 - Explain the procedure of incorporation of Company under the Companies Act 2013. 10
 - Explain the concepts of Associate Company, One Person Company, Small Company and Government Company under the Companies Act 2013. 10
 - Explain when the corporate veil is lifted under judicial decisions under the Companies Act 2013. 10
- Q:2** Attempt any two of the following: 20
- Explain the meaning of member and further explain whether a firm, a company, trustee, registered society, non-resident, trade union and minor can become a member under the Companies Act 2013. 10
 - Explain the concept of director and disqualification of director under the Companies Act 2013. 10
 - Write a detailed note on voting by postal ballot under the Companies Act 2013. 10
 - Explain the provisions relating to Board of Directors meeting and Proxy under the Companies Act 2013. 10
- Q:3** Attempt any two of the following: 20
- Distinguish between LLP and Company. 10
 - Explain the meaning and essential features of Partnership under Indian Partnership Act 1932. 10
 - Explain the types of partners and types of partnership under Indian Partnership Act 1932. 10
 - Write a short note on designated partners and advantages of limited liability partnership under LLP Act, 2008. 10
- Q:4** Attempt any two of the following: 20
- Explain advantages of competition, objectives of Competition Act and Competition Advocacy under the Competition Act, 2002. 10
 - Explain State Commission on the basis of establishment, composition, qualification, disqualification, and jurisdiction under the Consumer Protection Act, 1986. 10
 - Explain Anti-Competition Agreements under Competition Act, 2002. 10
 - Explain the concept of appropriate laboratory, complaint and complainant under the Consumer Protection Act, 1986. 10
- Q:5** Attempt any two of the following: 20
- Explain the concept and background of intellectual property rights. 10
 - Explain the procedure of obtaining patent under the Patents Act, 1970. 10
 - Explain the meaning and procedure for registration of trademarks and further state which trademarks cannot be registered under Trade Mark (Amendment) Act, 2010. 10
 - Explain the meaning of copyright, original work and fair use under Copyright Act, 1957. 10

Commerce IV

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) In process production _____ product type is produced.
 - a) Single
 - b) Multiple
 - c) Few
 - d) Several
 - 2) _____ involves computation of total operation time required for various process.
 - a) Loading
 - b) Routing
 - c) Dispatching
 - d) Scheduling
 - 3) _____ is concerned with the optimum use of materials used in the manufacturing process.
 - a) Material Management
 - b) Optimum Management
 - c) Process Management
 - d) Money Management
 - 4) _____ is the father of TQM.
 - a) W.E Deming
 - b) Ishikawa Kaoru
 - c) Anthony Francis
 - d) Peter Drucker
 - 5) TQM places emphasis on _____ approach.
 - a) Defect-free
 - b) Incorrect
 - c) Defective
 - d) Negative
 - 6) Quality circle is a _____ group of workers.
 - a) Voluntary
 - b) Selective
 - c) Permanent
 - d) Unnecessary
 - 7) _____ money market is also called as inter-bank money market.
 - a) Call
 - b) Forward
 - c) Option
 - d) Commercial paper
 - 8) NSDL stands for National _____ Depository Limited.
 - a) Shares
 - b) Securities
 - c) Stocks
 - d) Services
 - 9) _____ is a short-term speculator in the securities market.
 - a) Bull
 - b) Stag
 - c) Bear
 - d) Duck
 - 10) _____ is a financial intermediary that pools savings of investors for collective investments in diversified portfolio securities.
 - a) Financial Institution
 - b) Mutual Fund
 - c) SEBI
 - d) Bank
 - 11) Section _____ offers tax rebate to investors in mutual funds.
 - a) 1001
 - b) 80C
 - c) 10D
 - d) 20E
 - 12) _____ contract is an agreement between two parties to buy or sell an asset at a certain date in future at a predetermined price.
 - a) Sale
 - b) Forward
 - c) Option
 - d) Swap

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) Inventory control monitors inventory of only raw materials.
 - 2) Customers prefer longest possible lead time.
 - 3) Continuous production system is operated for specific orders.

SEAT NO. _____

CODE:

Duration: 3 hours

Marks: 100

- 4) The six-sigma approach is adopted through multi-phase
- 5) The term internal customers mean employees of the organisations.
- 6) The Japanese term Kaizen stands for 'change for good'.
- 7) Demat trading in shares requires lot of paper work.
- 8) The economic development of a nation does not depend on a sound financial system.
- 9) Money market deals with long term financial needs of a company.
- 10) Micro finance is provided only to large industries.
- 11) Venture Capitalists provide funds in the form of loans only.
- 12) There is no difference between speculators and arbitrageurs.

Q:2 Answer any two of the following:

- a) Discuss the importance of production management.
- b) What is productivity? Discuss the factors influencing productivity.
- c) Discuss the technique of inventory control.

Q:3 Answer any two of the following:

- a) What is quality? Explain its dimensions.
- b) Discuss the process involved in six sigma.
- c) Explain SERVQUAL Model.

Q:4 Answer any two of the following:

- a) State the role of Depositories .
- b) Explain the functions of SEBI.
- c) Write a note on CRISIL.

Q:5 Answer any two of the following:

- a) Discuss the limitations of mutual funds.
- b) Explain the advantages of SIP.
- c) Explain the different sources of funding the start-up ventures.

Q:6 Write Short Notes on (Any 4)

- a) Intermittent production system
- b) Quality Circle
- c) ICRA
- d) Micro finance
- e) SEBI
- f) Scientific Inventory Control

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

Marks: 100

Q:1 A) Explain the following concepts (Any Five) 10

- 1) Public Finance
- 2) Externality
- 3) Shifting of tax
- 4) Proportional tax
- 5) Capital Expenditure
- 6) Transfer expenditure
- 7) Budget
- 8) Fiscal Deficit

Q:1 B) Choose the correct answer from the given options and rewrite the statements. 10

- 1) Which of the following is not the scope of public finance?
a) Public revenue b) Monetary management
c) Public expenditure d) Financial administration
- 2) The economist associated with the principle of maximum social advantage is.....
a) Seligman b) Paul Samuelson
c) Hugh Dalton d) P.M.Sweezy
- 3) ____ are characterized by two important features, i.e.non rival in consumption and non-excludability.
a) Public goods b) Private goods
c) Normal goods d) Agricultural goods
- 4) Which of the following is not a non-tax revenue?
a) Fees b) Penalties
c) Custom duty d) Fines
- 5) The canons of taxation were originally put forward by ____
a) Alfred Marshall b) J.M.Keynes
c) Adam Smith d) Musgrave
- 6) The Impact and Incidence of a tax fall on the same person under _____
a) Income tax b) Excise duty
c) Service tax d) Sales tax
- 7) Development expenditure is incurred on _____
a) Defence b) Subsidies
c) Interest Payment d) Infrastructure
- 8) Law of "increasing state activities" was put forward by _____
a) Marshall b) Adolph Wagner
c) J.M.Keynes d) Adam Smith
- 9) Fiscal policy does not directly deal with
a) Taxation b) Public debt
c) Money supply d) Public expenditure
- 10) Dr Y. V. Reddy was the chairman of the _____
a) 14th Finance commission b) 13th Finance commission
c) 12th Finance commission d) 11th Finance commission

CODE: _____

- Q:2 Answer any two of the following: 20
- Explain the meaning and scope of public finance.
 - Discuss the Richard Musgrave's approach of Maximum Welfare Principle of Budget Determination.
 - Define Market Failure? What are the causes of market failure?
- Q:3 Answer any two of the following: 20
- Discuss the various sources of public revenue.
 - Explain the merit and demerit of direct taxes.
 - Write a note on impact, incidence and shifting of tax.
- Q:4 Answer any two of the following: 20
- What is public expenditure? Explain the canons of public expenditure.
 - Examine Wiseman-Peacock Hypothesis.
 - Describe the social security scheme in India.
- Q:5 Answer any two of the following: 20
- Define Fiscal policy? What are the objectives of fiscal policy?
 - Examine the different features of the FRBM Act, 2003.
 - Write a note on fiscal federalism and fiscal decentralization.

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

CODE: _____

Duration 2 Hrs.30 min

Marks: 75

Instructions :- (1) All questions are compulsory.
(2) Figures to the right indicate full marks.

27/3/25

- Q:1 A. Explain the following concepts :(Any Five) 15
1) Public Interest litigation
2) Consumer court
3) Biocentrism
4) Deep Ecology
5) GPS mapping
6) Biotechnology
7) SMART Goals
8) Staff selection commission (SSC)
OR
B. Write a detailed note on the Foundation Course (Semester IV) project submitted By you.
- Q:2 A. Discuss the features of the RTI Act 2005. 15
OR
B. Write detail note on Citizen's Charter in India.
- Q:3 A. Explain Anthropocentrism and Ecocentrism approach to ecology. 15
OR
B. Write a detail note on Polluter Pay Principle.
- Q:4 A. Explain issues of control and misuse of technology. 15
OR
B. What is Nanotechnology? Discuss its applications.
- Q:5 A. Explain the basic details of exam such as GMAT, CAT and NET. 15
OR
B. What is Time management? Explain effective strategies for time management.

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

Marks: 100

(2) Figures to the right indicate full marks.

10

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

- Page 1 of 2

Duration: 3 hours

Marks: 100

- 6) Application for listing securities is submitted to SEBI for approval.
- 7) Minutes book of general meeting is available for inspection by members.
- 8) Beneficial owner means the investor who has demat shares on his name.
- 9) Board can approve a resolution by circulation.
- 10) An auditor is not an insurer.
- 11) An auditor has a right to obtain information and explanation.
- 12) A person without DIN cannot be appointed as company director.

Q:2 Answer any two of the following:

15

- a) Who are directors? Explain their role Company management
- b) Explain the types of directors and the Constitution of BOD
- c) Who is a Company auditor? How is he appointed?

Q:3 Answer any two of the following:

15

- a) What is Company meeting? Explain its features
- b) What is quorum of a meeting? Explain the statutory provisions of quorum of general meetings.
- c) What is voting? Explain its Importance

Q:4 Answer any two of the following:

15

- a) Justify the need of Dematerialization of Securities.
- b) What is BOLT? Explain the facilities offered by BOLT.
- c) Explain briefly the procedure of listing of securities.

Q:5 Answer any two of the following:

15

- a) What are company reports? Explain their importance.
- b) Explain the meaning and modes of winding up.
- c) Draft notice and agenda of AGM of ABC company?

Q:6 Write Short Notes on (Any 4)

20

- a) Directors report
- b) Types of scrip
- c) ^{Steps} Need for dematerialization
- d) ~~Listing procedure~~ *duties of auditor*
- e) Types of minutes
- f) Role of CEO

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