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ATKT Fy Beem sem-II (nep) 19/09/25

F.Y.B. Com. Semester - II

Subject: Accountancy and Financial Management II

Date:

Duration: 1 hours

Marks: 30 marks

ATKT

Instructions for the candidate:

1. Attempt any 2 from Q. 1 to Q3.
2. Figures on the right-hand side indicate full marks.
3. Use of simple calculator is allowed.

Q 1 The following is the Trial Balance of Aarav and Meera, partners in a firm, as on 31st March 2025. Aarav and Meera were equal partners sharing profits and losses equally. Ishaan was admitted to the partnership on 1st October 2024. 15 M

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Cash	95,000	Creditors	1,06,000
Debtors	1,35,000	Sales	3,30,000
Opening Stock	85,000	Capital: Aarav	1,20,000
Purchases	2,25,000	Meera	90,000
Salary	24,000	Ishaan	50,000
Wages	36,000		
Furniture and Fixtures	75,000		
Drawings: Aarav	12,000		
Meera	9,000		
Total	6,96,000	Total	6,96,000

Adjustments:

1. Closing stock on 31st March 2025 is valued at Rs. 95,000
2. Salary includes Rs. 4,000 paid in advance
3. Wages outstanding amount to Rs. 4,000
4. Depreciate Furniture and Fixtures by 10%
5. Interest on capital @ 10% p.a.
6. Goodwill of the firm was valued at Rs. 24,000 on 1st October 2024, and is to be raised and written off.
7. New profit-sharing ratio from 1st October 2024 is 1:1:1

Required:

Prepare the following for the year ended 31st March 2025:

- Trading Account
- Profit & Loss Account
- Profit & Loss Appropriation Account
- Partners' Capital Account

Q 2 Following is the balance sheet of ECB & Associates as on 1 January 2025 15 M

Liabilities	₹	Assets	₹
Partners' Capital		Building	5,11,750
Brooks	6,25,000	Machinery	5,19,000
Woakes	4,37,500	Debtors	7,37,500
Butler	5,23,750	Cash	16,500
General Reserve	12,000	Bank	6,250
Butler's Loan	1,25,500	Profit & Loss Account	24,000
Creditors	62,500		
Outstanding Wages	10,000		
Outstanding GST	18,750		
	18,15,000		18,15,000

The Firm was dissolved on the same date and assets are realized as follows:

February-2025	₹40,000
March- 2025	₹1,50,000
April- 2025	₹2,40,250
May-2025	₹ 4,00,000

The amount of ₹5,000 kept aside for realization expenses on the date of dissolution. The actual expenditure incurred was ₹5,400 at the end of last realization.

Profit sharing ratio of partners is 4:3:2

Prepare statement showing distribution of cash as per Excess Capital Method.

Q 3 Write short note on following (any three)

15 M

- A Partners' capital
- B Goodwill adjustment in admission of partner
- C Secured and Unsecured Liabilities
- D Piecemeal Distribution of Cash
- E P& L Appropriation Account

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ATKT Fy. Bcom Sem - II (nep) 19/9/25

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.5.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1 The following is the Trial Balance of Aarav and Meera, partners in a firm, as on 31st March 2025. Aarav and Meera were equal partners sharing profits and losses equally. Ishaan was admitted to the partnership on 1st October 2024. 15 M

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Cash	95,000	Creditors	1,06,000
Debtors	1,35,000	Sales	3,30,000
Opening Stock	85,000	Capital: Aarav	1,20,000
Purchases	2,25,000	Meera	90,000
Salary	24,000	Ishaan	50,000
Wages	36,000		
Furniture and Fixtures	75,000		
Drawings: Aarav	12,000		
Meera	9,000		
Total	6,96,000	Total	6,96,000

Adjustments:

1. Closing stock on 31st March 2025 is valued at Rs. 95,000
2. Salary includes Rs. 4,000 paid in advance
3. Wages outstanding amount to Rs. 4,000
4. Depreciate Furniture and Fixtures by 10%
5. Interest on capital @ 10% p.a.
6. Goodwill of the firm was valued at Rs. 24,000 on 1st October 2024, and is to be raised and written off.
7. New profit-sharing ratio from 1st October 2024 is 1:1:1

Required:

Prepare the following for the year ended 31st March 2025:

- Trading Account
- Profit & Loss Account
- Profit & Loss Appropriation Account
- Partners' Capital Account

Q 2 Fire occurred in the premises of Jack & Sons on 30th September 2025 and destroyed the considerable amount of stock. Following information is obtained from records for the year ended 31st March 2025 15 M

Particulars	Amount (Rs.)
Opening Stock	40,000
Purchases	1,20,000
Carriage Inward	10,000
Wages	25,000
Sales	3,00,000
Closing Stock	45,000

For the Half-Year Ended 30th September 2025

Particulars	Amount (Rs.)
Sales	1,53,000
Purchases	70,000

Additional Information:

- Salvage Value 10% of cost of stock lost
- Carriage inward and wages for the period from 1st April 2025 to 30th September were at the same monthly year as in the year 2024-25.
- Customer returns worth Rs. 3,000 in May 2025 not recorded in sales
- Insurance policy amount Rs. 40,000.

Calculate insurance claim.

- Q 3 Mr. Root of Kolkotta consigned goods to Mr. Storke of Bangalore costing ₹1,80,000 and invoiced them at a price to earn a profit of 25% cost price. He paid freight ₹9,000. Storke took delivery of the goods paying ₹3,000 for Carriage. He accepted one month's Bill for ₹90,000 as an advance and discounted the same for ₹89,400. Root received the account sales from the consignee showing that 3/5 of the goods were sold for ₹2,40,000 (20% Cash sales & 80% Credit sales) and 1/5 of the goods were returned as they were unsalable. Storke paid ₹1,200 as advertisement and ₹10,200 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 ₹1,600 on credit from Storke, failed to pay the amount due. Storke remitted the balance due to the consignor after deducting his commission and expenses. Prepare Consignment Account and Storke's Account in the books of Root. 15M

- Q 4 Following is the balance sheet of ECB & Associates as on 1 January 2025 15 M

Liabilities	₹	Assets	₹
Partners' Capital		Building	5,11,750
Brooks	6,25,000	Machinery	5,19,000
Woakes	4,37,500	Debtors	7,37,500
Butler	5,23,750	Cash	16,500
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Creditors	62,500		
Outstanding Wages	10,000		
Outstanding GST	18,750		
	18,15,000		18,15,000

The Firm was dissolved on the same date and assets are realized as follows:

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The amount of ₹5,000 kept aside for realization expenses on the date of dissolution.

The actual expenditure incurred was ₹5,400 at the end of last realization.

Profit sharing ratio of partners is 4:3:2

Prepare statement showing distribution of cash as per Excess Capital Method.

- Q 5 Write short note on following (any three) 15 M
- Computation of Loss of Stock
 - Goodwill adjustment in admission of partner
 - Goods sent on Consignment at cost and at selling price
 - Piecemeal Distribution of Cash
 - Consignee's Account

F.Y.B.COM
A.T.K.T.
Sept 2025

BC-II
Sem: II

JKT, 29.09.25

DATE: _____

Duration: One hour

SEAT NO. _____

Marks:30

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 questions:

10

Draft a business proposal on behalf of Beatz Dance Academy to start Dance Classes in 'Agile Fitness Centre' on profit sharing basis.

OR

Your Manager finds that the Fridge in the office is repeatedly malfunctioning. There is a doubt related to its mishandling. He 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 questions:

- A) Write a short note on 'Grievance Interview'. 05
- B) Draft a notice cum agenda of the first Annual General Meeting of 'Fine Steel Limited'. Also draft a resolution of 'Appointment of Auditors'. 05

Q:3 Answer the following questions:

- A) Write a brief note of Post-Conference activities. 05
- B) Prachi is planning to start a sports goods store. Write a letter of enquiry on her behalf to know the availability of different sports related products. 05

Q:4 Answer the following questions:

- A) Explain five roles of Public Relation Officers. 05
- B) Draft a sales letter promoting the sale of a 'Mobile phone'. 05

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F.Y.B. Com, Sem - II
Business Statistical
(NEP)
ATKT

DATE: 27/09/25
Duration: 1 hour

SEAT NO. _____
Marks: 30

Instructions: -

- (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 values correct up to 3 decimal places.) 5

X	90	110	87	90	125	108
Y	35	34	30	35	33	35

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

Year	2019	2020	2021	2022	2023	2024	2025
Sales	10	14	25	23	20	16	12

Q.2 Answer the following:

- a If X follows normal distribution with mean 100 and standard deviation 20. 5
Find i) $P(x \leq 140)$ ii) $P(x \leq 120)$ iii) $P(120 \leq x \leq 140)$ [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 places.) 5

Year	2021	2022	2023	2024	2025
Sales	10	20	30	25	15

Q.3 Answer the following:

- a For a Poisson distribution, if $P(x = 1) = 4 P(x = 0)$. Find the mean and hence find 5
i) $P(x = 0)$, ii) $P(x \leq 2)$, iii) $P(x > 2)$. [Given: $e^{-4} = 0.0183$]

- 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	50	20	90	30
Y	60	20	70	50
Z	100	30	50	40

Q.4 Answer the following:

- a Estimate the marks in Statistics of a student who secured 60 marks in Mathematics from the following bivariate data: 5

	Mathematics	Statistics
Mean marks	80	90
Standard deviation	3	4
Correlation coefficient	0.3	

- 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	1000	4000	10
Fuel	1500	2500	20
Clothing	3000	5000	40
House Rent	2000	5000	30
Miscellaneous	4000	4500	10

SET II

ATKT

23/09/2025

F.Y.B. Com. Semester - II
Subject: Commerce II (Service sector)
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. Figures on the right-hand side indicate full marks.

Q 1 Answer the following **10 marks**

A private tuition center is facing competition from online coaching platforms. The center wants to revise its marketing strategy using the 7 Ps of services.

Q1. Explain how "People" and "Process" can help the tuition center improve.

Q2. How can "Physical Evidence" influence customer perception in services?

Q3. Suggest changes in the "Promotion" strategy for the tuition center.

Q 2 Answer the following **5 marks**
A Discuss the different classifications of service. **5 marks**
B What is the scope of service? **5 marks**

Q 3 Answer the following **5 marks**
A Write a note on Careers in Retailing. **5 marks**
B Explain the guidelines for the store layout. **5 marks**

Q 4 Answer the following **5 marks**
A Highlight the importance of service sector in Indian context. **5 marks**
B Discuss Survival strategies for unorganized Retailers. **5 marks**

~~Lib~~Date
23/09/2025

F.Y.B. Com. Semester - II

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
Ravi is planning to open a retail store and is confused between setting up a departmental store, a convenience store, or joining a retail chain as a franchisee. He wants to make a decision based on investment, customer reach, and operational flexibility.
Q1. Compare the three types of retail formats Ravi is considering.
Q2. Which format is best suited for a beginner like Ravi? Justify.
Q3. Explain the role of location in the success of a retail outlet.
- Q 2 Answer the following. 15 marks
A State the difference between goods and services.
B Discuss the different classifications of service.
- Q 3 Answer the following. 15 marks
A Discuss Survival strategies for unorganized Retailers.
B Explain the guidelines for the store layout.
- Q 4 Answer the following. 15 marks
A What is ERP? Explain its Advantages and Disadvantages.
B Highlight impact of FDI on Banking and Insurance Sector in India.
- Q 5 Answer the following. 15 marks
A Highlight the Role of E-Commerce in Start-ups.
B Illustrate the Transition to E-Commerce in India.
- Q 6 Answer the following. 15 marks
A On-line Marketing Research
B Internet Banking
C Services mix

20/09/25

DATE:
Duration: 1 hours

Economics

SEAT NO. _____
Marks:30

Instructions: -

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 questions:	10 Marks
A)	<p>Cartel means an agreement among competing oligopolistic with the aim of reducing the uncertainty arising from their mutual interdependence. So, the aim of cartel is profiting maximization of the industry as well as individually. Further cartel could be of two types-Cartels for maximization of joint profit and Cartels aiming at the sharing of the market. Cartels who aim at joint maximization of profit appoints a central agency, to which they delegate the authority to decide not only the quantity and the price at which it must be sold so as to attain maximum joint profit, but also the allocation of production among the members of the cartel and the distribution of the maximum joint profit among the participating members.</p> <p>Another type of cartel is market sharing cartels, which is more common in practice because of popularity. The firms agree to share the market, but keep a considerable degree of freedom concerning the style of their output, their selling activities and other decisions.</p> <p>1) What do you mean by the term Cartel? 2) List out two types of cartels. 3) What is the aim of the Cartel? 4) Which type of cartel is highly popular amongst the firms? 5) In which market does cartel formation take place?</p>	
Q:2	Answer the following questions:	
A)	Explain the term of Marginal and Incremental concepts.	5 marks
B)	Write a short note on Demand Function.	5 marks
Q:3	Answer the following questions:	
A)	Discuss short-run equilibrium under perfect competition in the market.	5 marks
B)	Explain the term of price rigidity under oligopoly market with diagram.	5 marks
Q:4	Answer the following questions:	
A)	Examine a nature of demand curve under perfect competition.	5 marks
B)	Describe the concept of price leadership and explain its various types.	5 marks

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F.Y.B.Com. Sem II A.T.K.T. Sept-2025

Sub: - Environmental Law-II

SEAT NO. 22/09/2025

DATE: _____

Duration: _____ hours

Marks: 30

- Instructions: - (1) Q.1 is Compulsory.
(2) Attempt any 2 from Q. 2 to Q.4.
(3) Figures to the right indicate full marks.

- Q:1 Write Briefly in two or three sentences on: -** **10**
1. Environmental Impact Assessment
 2. Agenda 21
 3. Article 14
 4. Precautionary Principle
 5. Article 51(A)g
- Q:2 Answer the following questions: -** **10**
- A When did the Appiko Movement begin and what was its objective? 5
- B What is the United Nations Framework Convention on Climate change? 5
- Q:3 Answer the following questions: -** **10**
- A How did Chipko Movement contribute to environmental protection? 5
- B What is the significance of Brundtland Commission Report? 5
- Q:4 Write Short Notes: -** **10**
- A Environmental Audit 5
- B Montreal Protocol 5

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

25/09/2025

Date:

Duration: 1 hour

Marks: 30 marks

ATKT

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 you and attach with the main answer book. **10 marks**

- 1) A thick tropical rain forest in Africa.
- 2) Highest peak in the world.
- 3) A smart city in Europe.
- 4) Country with the highest HDI in the southern hemisphere.
- 5) An Asian country with the highest deforestation rate.
- 6) Biggest hot desert in the world.
- 7) The country having very rich coal deposits.
- 8) An earth quake region in Asia.
- 9) The oldest mountain ranges in the world.
- 10) The largest wind energy producer.

Q 2 Answer the following

A Deliberate on the human health issues related with rapid population growth **5 marks**

B Elaborate on the environmental problems associated with Air Pollution and the methods that can be adopted towards its management. **5 marks**

Q 3 Answer the following

A Explain with the help of a diagram the Demographic Transition Theory **5 marks**

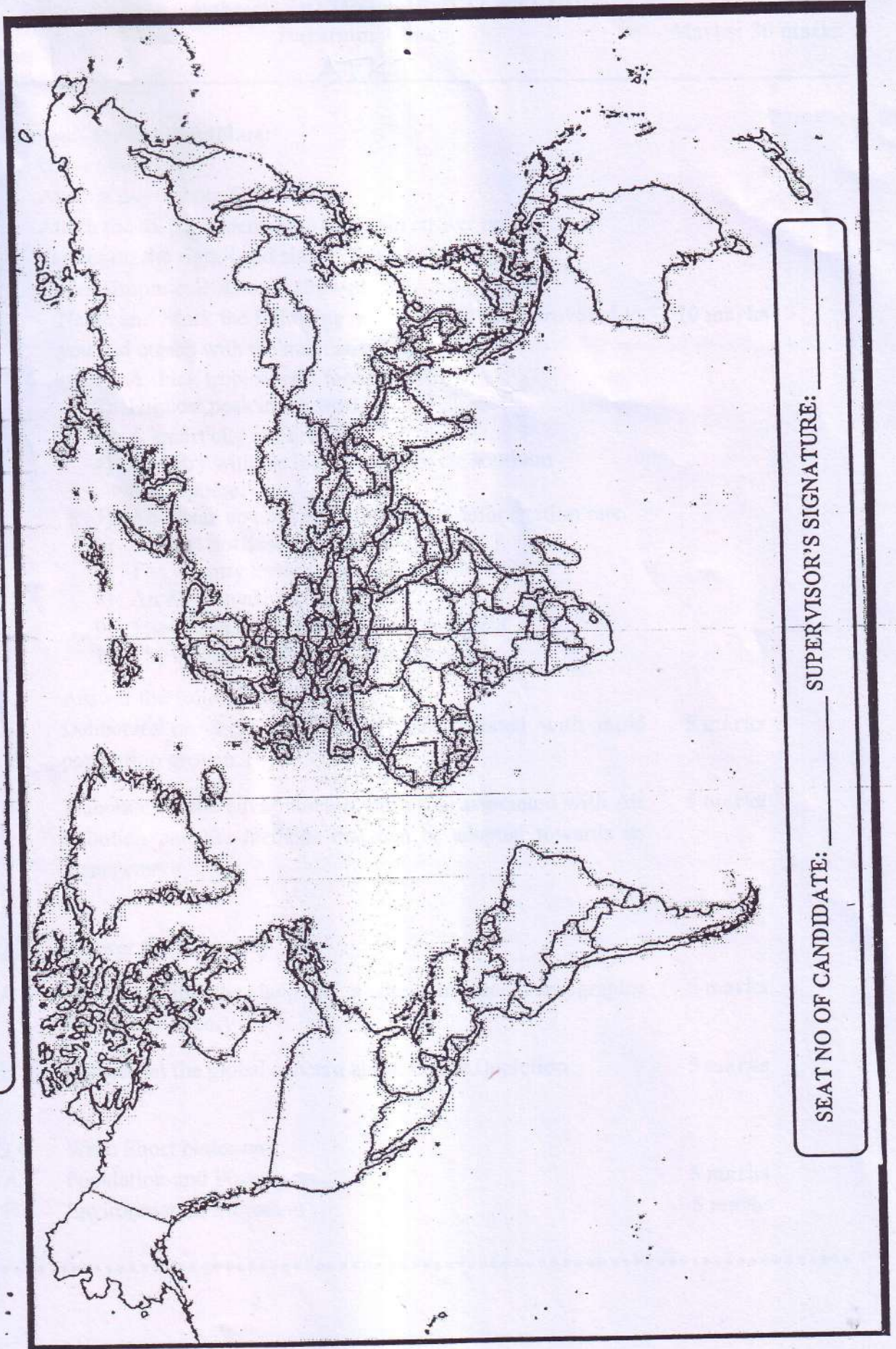
B Discuss on the global concern about Ozone Depletion **5 marks**

Q 4 Write Short Notes on:

A Population and Poverty **5 marks**

B Environmental Migration **5 marks**

WORLD MAP



SEAT NO OF CANDIDATE: _____

SUPERVISOR'S SIGNATURE: _____

Sub: - Interpersonal Dynamics - II

DATE: _____

SEAT NO. _____

Duration: One hour

Marks:30

Instructions: - (1) Q.No.1 is compulsory.

(2) Answer any two questions from Q.2 to 4.

(3) Figures to the right indicate full marks.

Q:1 Answer the following question:

Write a detailed note on importance of 'Cultural Diversity' in building a winning team. 10

OR

Explain the necessity and ways to say 'No' smartly. Give any two 'Tips to sharpen the etiquettes'.

Q:2 Answer the following questions:

A) Elucidate any three email etiquette with examples. 05

B) Comment on the kinds of power of a leader. 05

Q 3 Answer the following questions:

A Write a short note on 'Judging the credibility of sources skillfully'. 05

B Comment upon the relation between 'Communication Planning' and 'Customer Loyalty'. 05

Q 4 Answer the following questions:

A Why is the concept of 'Time Management' utmost important today? 05

B Write a short note on 'Symptoms of distress'. 05

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Lib

Mathematical Techniques - II

DATE: _____

SEAT NO. _____

Duration: 1 hour

Marks: 30

Instructions: -

- (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	Find derivative of the following functions i) $y = 3x^3 + 2\sqrt{x} - 10 \log x - 100$ ii) $y = (x^2 + 3x + 5)(x + 1)$	5
b	Mr. A borrowed an amount of ₹1,80,000/- at a simple interest rate of 13% per annum. He repaid the amount along with interest after 3 years. Calculate the total amount, including the simple interest, that he had to repay.	5
Q.2	Answer the following:	
a	The demand function is $D = 8 - 6p + p^2$, where D=demand and $p =$ price. Find the elasticity of demand when price is 5. (Correct up to 2 decimal places)	5
b	Mr. B invested Rs.90,000/- in fixed deposit for 2 years at a certain rate of compound interest p.a. in a bank. After 2 years he got Rs.1,08,900/- as the accumulated amount. Calculate the rate of compound interest.	5
Q.3	Answer the following:	
a	Find the equilibrium price & quantity for the following demand & supply functions, $p = 50 - D$ & $p = 2 + 4D$.	5
b	Ms. C deposited Rs. 15,000/- at the end of each year at 10% compound interest p.a. Find the amount she will receive after 3 years.	5
Q.4	Answer the following:	
a	The total revenue function is given by $R = x^3 - 3x^2 + 100$. Find x for which the total revenue is maximum.	5
b	Mr. D takes a loan of Rs. 7,00,000/- from a bank for a period of 7 months. Calculate the EMI at 10% p.a. using a reducing balance method. (Use all values correct up to 4 decimal places.)	5
