F.Y.B. B. A Semester - II
Subject: Cost and Management Accounting

Date: 12/2/26 **Duration: 2 hours** **Marks: 60 marks**

Instructions for the candidate:

1. This question paper contains _ pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

Q.1 Answer the following question **15 marks**

From the following Balance sheet as on 31st March 2023 of Punjab Auto Ltd, Kindly Prepare in vertical format and calculate

(a) the Current Ratio, (b) Quick Ratio, (c) Debt-Equity Ratio, and (d) Proprietary Ratio.

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	40,000	Plant and Machinery	24,000
Capital Reserve	8,000	Land and Buildings	40,000
Bank Loan	32,000	Furniture & Fixtures	16,000
Creditors	16,000	Stock	12,000
Bank Overdraft	4,000	Debtors	12,000
Bills payable	4,000	Investments (Short-term)	4,000
Outstanding exp	4,000	Cash in Hand	12,000
Profit and Loss A/c	12,000		
Total	**1,20,000**	**Total**	**1,20,000**

Q.2 Answer the following question **15 marks**

The expenses budgeted for production of 1,000 units in a factory are furnished below:

Particulars	Per Unit (₹)	Total for 1,000 Units (₹)
Material Cost	700	7,00,000
Labour Cost	250	2,50,000
Variable Overheads	200	2,00,000
Selling Expenses (20% Fixed)	130	1,30,000
Administrative Expenses (Rigid)	200	2,00,000
Total Cost	**1,480**	**14,80,000**

Prepare a budget for production of 600 units and 800 units assuming administrative expenses are rigid for all level of production.

Q.3 Answer the following question **15 marks**

Karn Ltd. Manufactures a particular product, the standard direct labour cost of which is Rs. 100 per unit whose manufacture involves the following:

Standard Labour Cost for One Unit of Product

Type of Workers	Hours	Rate (Rs.)	Amount (Rs.)
Skilled	10	3.00	30
Unskilled	8	1.50	12
Semi Skilled	16	1.00	16
Total			**58**

Actual Labour Cost for 1000 Units of Product

Type of Workers	Hours	Rate (Rs.)	Amount (Rs.)
Skilled	9000	4.00	36000
Unskilled	8400	1.50	12600
Semi skilled	20000	0.90	18000
Total			**66600**

Calculate all Labour Variances

Q.4 Answer the following question **15 marks**

The accounts of Z Ltd for the year ended 31st December, 2025, shows the following:

Particulars	Amount (₹)
Work Office Salaries	6,500
Administrative Office Salaries	12,600
Cash Discounts Allowed	2,900
Carriage Outward	4,300
Carriage Inward	7,150
Bad Debts Written Off	6,500
Repairs to Plant and Machinery	4,450
Rent, Rates, Taxes & Insurance – Factory	8,500
Rent, Rates, Taxes & Insurance – Office	2,000
Sales	4,61,000
Stock of Raw Materials (1st Jan. 2025)	48,000
Stock of Raw Materials (31st Dec. 2026)	62,800
Materials Purchased	1,85,000
Travelling Expenses	2,100
Travellers' Salaries and Commission	7,700
Direct Wages	1,26,000
Depreciation on Plant and Machinery	6,500
Depreciation on Office Furniture	300
Director's Fees	6,000
Gas and Water – Factory	1,200
Gas and Water – Office	400
Manager's Salary (1/4 Office, 3/4 Factory)	10,000
General Expenses	3,400

You are required to prepare a cost statement for the year ended 31st December, 2025

Q.5 Answer the following question **15 marks**

From the following information in respect of Sun Ltd and Moon Ltd

Particulars	M Ltd (Rs)	D Ltd (Rs)
Sales	11,00,000	14,00,000
Variable cost	8,80,000	10,50,000
Profit	1,20,000	2,00,000

Calculate

1) P/v ratio of both companies
2) Fixed cost of both companies
3) Break Even point of the both companies
4) Sales to earn profit of Rs 210000 by each company
5) Margin of safety of both companies.

Q.6 Answer the following question **15 marks**

A. Flexible Budget

B. Cost unit

C. Difference between management accounting and financial accounting

F.Y.B.B.A Sem II

F.Y.B. B. A (Bachelors in Business Administration) Semester - II
Subject: Human resource Management

Date: 10\03\26 **Duration: 2 hours** **Marks: 60 marks**

Instructions for the candidate:

1. This question paper contains 02 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

Q 1 Answer the following. **15 M**

Elgi Equipments, a Tamil Nadu manufacturing firm with 1,300+ India employees (350 blue-collar), faced pay inequities as Italian factory workers earned 3 time more than Indian peers despite tech transfer profitability. HR created the "Blue-Collar Compensation Model" using cost-of-living baskets (360 items, co-created with unions), boosting basic/DA to 50% of gross, adding subsidies for laptops/child education—achieving zero attrition, no unrest, and morale boost without losses. Few elements such as firm's ability to pay, market rates/union bargaining, cost of living, productivity, govt regulations affected in structuring new wages rates.

Wage Components: Basic (40%), DA (10%, inflation-linked), HRA (20%), incentives (20% productivity-based), perks (10%).

Q1. Explain the major factors affecting wage rate structure?

Q2. Describe Elgi's wage components and how they ensure equity policy?

Q3. Discuss the importance of sound wages structure at Elgi.

Q 2 Answer the following

A State Managerial and Operative functions of Human Resources Management. **8 M**

B What is the role of buddy in the induction process **7 M**

Q 3 Answer the following

A What is Mentoring? Why it is essential for employees? **8 M**

B Explain in brief the reasons for Human resource Management in changing environment **7 M**

Q 4 Answer the following

A What is Job Design? State its features. **8 M**

B State the importance of Succession planning **7 M**

Q 5	Answer the following	
A	Explain in brief objectives of training	**8 M**
B	Describe in detail the importance of Prevention of Sexual Harassment Act	**7 M**
Q 6	Answer the following	
A	Components of Job Description	**5 M**
B	Write a note on Competency Mapping	**5 M**
C	Note on Workers' participation	**5 M**

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F.Y.B. Com (Business Administration) Semester - II
Subject: Marketing Management

Date: 11/03/26 Duration: 2 hours Marks: 60 marks

Instructions for the candidate:

1. This question paper contains 2 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.

Q 1 Answer the following. (Case Study) **15 M**

A retail clothing brand operates through physical stores and an online platform. Recently, retailers complained that online discounts were reducing their sales. Meanwhile, the company wants to expand to new cities and target young professionals through social media campaigns. Management must decide distribution channels and segmentation strategy.

Questions:

1. Identify the type of channel conflict and suggest solutions.
2. Recommend a suitable segmentation and targeting approach.

Q 2 Answer the following

A Explain core concepts of marketing. **8 M**

B Describe interface of marketing with other functions. **7 M**

Q 3 Answer the following

A Discuss advantages and limitations of marketing research. **8 M**

B Explain components of MIS. **7 M**

Q 4 Answer the following

A Explain product levels in marketing. **8 M**

B Describe types of distribution channels. **7 M**

Q 5 Answer the following

A	Explain bases of consumer behaviour.	**8 M**
B	Discuss importance of segmentation.	**7 M**

Q 6 Short Notes

A	Social media marketing	**5 M**
B	Factors influencing consumer behaviour	**5 M**
C	Pricing objectives	**5 M**

DATE: 13/3/24 FY [redacted] Sem II SEAT NO. _____

Duration: _____ *hours* *Marks: 30*

Instructions: - *(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 it with the main answer book. 1. A major Mountain Range in North America. 2. An area in India having physical water scarcity. 3. Biggest Hot desert of the World. 4. Longest River in the World. 5. Country having highest HDI in Asia. 6. World's largest producer of Wind energy. 7. Largest producer of Bauxite in the World. 8. A Region affected by Ozone layer depletion. 9. An area of biodiversity hotspot in Brazil. 10. An European country with little or no water scarcity.	**10 marks**
Q 2	Answer the following	
A	Suggest some measures to address population explosion.	**5 marks**
B	Define environmental migration. Explain the main factors responsible for it.	**5 marks**
Q 3	Answer the following	
A	Describe the impact of environment on human health.	**5 marks**
B	Identify the causes of Forests degradation and suggest some measures for protection of world forest resources.	**5 marks**
Q 4	Write Short Notes on	
A	Poverty & Starvation	**5 marks**
B	Acid Rains	**5 marks**

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F.Y.B. Com (Bus Adm) Semester - II
Subject: Communication Skills II

Date: 14/03/26 **Duration: 1 hour** **Marks: 30 marks**

Instructions for the candidate:

1. This question paper contains one page.
2. Q.1 is Compulsory.
3. Attempt any 2 from Q. 2 to Q.4.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.

Q 1	Answer the following Draft a Sales Letter promoting a newly launched Electric Scooter by EcoRide Motors, Navi Mumbai – 400705. Use the Full Block Layout.	**10 marks**
Q 2	Answer the following	
A	Explain channels of corporate communication in organizations with suitable examples.	**5 marks**
B	Describe the importance of Meeting Etiquettes in corporate organizations with examples.	**5 marks**
Q 3	Answer the following	
A	Explain how poor Crisis Communication can damage a company's reputation. Give three examples.	**5 marks**
B	Describe the importance of feedback in Organizational Communication with examples.	**5 marks**
Q 4	Answer the following	
A	Describe strategies to improve team communication in corporate organizations with examples.	**5 marks**
B	Explain the impact of unresolved conflicts on organizational performance with examples.	**5 marks**

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F.Y.B. Com (B & A) Semester - II
Subject: Business Law - II

Date: 16/03/26 **Duration: 1 hour** **Marks: 30 marks**

Instructions for the candidate:

1. This question paper contains _____ pages
2. Q.1 is Compulsory.
3. Attempt any 2 from Q. 2 to Q.4.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

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

A Define Company. What are the characteristics of the Company.

Q 2 **Answer the following**

A Discuss in detail, No Partnership, even if there is sharing of profit, under Section 6 of the Partnership Act 1932. **5 marks**

B Explain in detail, the Implied Authority of a partner under Section 19 of the Partnership Act, 1932. **5 marks**

Q 3 **Answer the following**

A Enumerate in detail, the procedure for conversion of firm into LLP under LLP Act, 2008. **5 marks**

B What is LLP. What are the advantages of LLP. **5 marks**

Q 4 **Answer the following**

A Write a note on Designated Partner under Section 7 of LLP Act, 2008. **5 marks**

B Discuss in detail the clauses of Memorandum of Association, under Companies Act 2013. **5 marks**

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F.Y.B. Com (Bus Adm) Semester - II
Subject: Business Economics II

Date: 17/03/26 **Duration: 1 hour** **Marks: 30 marks**

Instructions for the candidate:

1. This question paper contains 02 pages
2. Q.1 is Compulsory.
3. Attempt any 2 from Q. 2 to Q.4.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

Q 1 Answer the following **10 M**

Case Study:

During periods of economic uncertainty, such as pandemics or job insecurity, individuals and businesses tend to hold extra cash as a precaution. Fear of income loss, medical emergencies, or unexpected expenses increases the precautionary demand for money. Households postponed discretionary spending and increased savings in liquid form. Small businesses also kept more cash to manage uncertain sales and delayed payments from customers. This behaviour reduced overall spending in the economy.

Central banks observed that despite lower interest rates, people preferred liquidity over investment. This increase in precautionary money demand reduced the effectiveness of monetary policy. This case shows how uncertainty increases precautionary demand for money and affects economic activity.

Questions:

Q1. What were the two main reasons that increased precautionary demand for money during economic uncertainty?

Q2. How did households and small businesses change their financial behaviour during uncertainty? Mention two actions.

Q3. What were the two effects of this behaviour on overall economic spending?

Q4. What did central banks observe despite lowering interest rates? Mention two observations.

Q5. What does this case study show about uncertainty and monetary policy? Mention two points.

Q 2 Answer the following

A Discuss the various concepts of measuring national income. **5 M**

B Explain demand pull inflation. **5 M**

Q 3 Answer the following

A Explain the different types of Investment. **5 M**

B Explain Keynes liquidity preference theory of interest. **5 M**

Q 3 Answer the following

A Calculate APC, APS, MPC and MPS from the following: - **5 M**

Y: 1500, 2500, 3500, 4500, 5500

C: 1400, 2100, 2600, 3000, 3300

B Explain the qualitative instruments of monetary policy. **5 M**

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F.Y.B. Com (Business Administration) Semester - II

Subject: Information Technology in Business Administration

Date: 18/3/26 Duration: 1 hour Marks: 30 marks

Instructions for the candidate:

1. This question paper contains ___1_____ pages
2. Q.1 is Compulsory.
3. Attempt any 2 from Q. 2 to Q.4.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

Q 1	Answer the following Describe the steps to add, custom and manage animation in PowerPoint and also mention the best practices for using animation.	**10 marks**
Q 2	Answer the following	
A	Explain in detail breaks and section breaks in Word.	**5 marks**
B	What is cell reference? Explain its types.	**5 marks**
Q 3	Answer the following	
A	Explain in detail different file formats in Word.	**5 marks**
B	Explain conditional formatting and its steps.	**5 marks**
Q 4	Answer the following	
A	Explain Word and its features.	**5 marks**
B	Explain Google drive and its uses in detail.	**5 marks**

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