

Library - 20/10/23

20/10/23

S.Y.B.Com Sem-III Regular October 2023 Sub:-Advertising Mark:-100 Duration:- 3 hrs.

Note: - 1) All questions are compulsory.
2) Figures to right indicate full Marks.

Q1 (A) Select the most appropriate answer from the option given below (any ten)

(10)

(1) _____ is not a part of advertising.

(a) Posters (b) commercial (c) propoganda

(2) Sales promotion _____ advertising.

(a) Supports (b) opposes (c) proposes

(3) _____ Advertising is undertaken to obtain immediate response of the target audience

(a) Direct action (b) indirect action (c) Selective

(4) Audience are _____

(a) sellers (b) middlemen (c) buyers

(5) A copy writers requires _____ skills for career in advertising.

(a) Negotiations (b) leadership (c) language

(6) Online advertising keep customers focused on the _____

(a) Illustration (b) message (c) brand

(7) Consumers _____ ethical values in advertising.

(a) Resist (b) oppose (c) appreciate

(8) _____ is the fastest growing medium in advertising

(a) internet. (b) Television. (c) radio

(9) Advertising _____ the price of the product in the long run,

(a) Increases (b) decreases (c) stabilizes

(10) AIDA model is a _____ process.

(a) mental (b) physical (c) social

(11) Green advertising issued to _____ environment.

(a) Preserve (b) filter (c) guide

(12) _____ is the media objective.

(a) Awareness. (b) Brand image (c) Reach

(B) A State whether the following statements are TRUE or FALSE (any 10)

(10)

1- IMC includes sponsorships,

- 2- Advertising and publicity are synonymous
- 3- Advertising is not applicable for social organization.
- 4- Primary advertising is also known as generic advertising.
- 5- Pro -Bono advertising deals with social issues.
- 6- Sky writing is common form of advertising in India.
- 7- Advertising enhances value of brand in the market.
- 8- JIO has use an effective integrated marketing strategy to fight competition
- 9- Creative pitch means client turnover.
- 10-Advertising always creates monopoly.
- 11-Truthful advertising eventually wins.
- 12- Rural advertising is the fastest growing segment in domestic market.

(15)

Q2:- Answer (ANY TWO) of the following.

- (a) Explain the elements of integrated marketing communication.
- (b) Explain the functions of advertising.
- (c) Explain the classification of advertising.

(15)

Q3:- Answer (ANY TWO) of the following.

- (a) What are the factors to be considered in selecting an ad agency?
- (b) Explain in brief the various career options in ad agency
- (c) Explain the steps in creative Pitch to secure an ad account

(15)

Q4:- Answer (ANY TWO) of the following.

- (a) Explain the economic impact of advertising.
- (b) Explain the form of untruthful advertising.
- (c) Describe the role of (ASCI) Advertising Standards Council of India

(15)

Q5:- Answer (ANY TWO) of the following.

- (a) Discuss the role of advertising in developing brand image.
- (b) Discuss the features of green advertising.
- (c) Discuss the elements of AIDA Model.

(20)

Q6:- Write Short notes (ANY FOUR) of the following

- (a) Active participants of advertising.
- (b) Client Turn over
- (c) Pro Bono Advertising.
- (d) Career option as a freelancer.
- (e) Advertising and competition.
- (f) Trends in advertising Media

Library

20/10/23

S.Y.B.Com. Sem-III Regular & ATKT October 2023
Subject : Computer Programming

Time: 2 1/2 hrs.

Date : 20/10/23

Max Marks:75

Note:-i) All questions are compulsory.

Q.1 (A) State whether the following statements are True or False : (8)
(Attempt any Eight).

1. The fifth Generation of computers based on Artificial Intelligence.
2. The speeds of fourth Generation computers were measured in milli-seconds.
3. ++y is called a pre-increment of the value of y.
4. A formatted input functions is printf().
5. The format character %c is used to represent integers.
6. = and == is the same in C language.
7. Linux is not a programming language.
8. Nested if () means one if () within another if () .
9. The for(x=0; x<=5;x++).
10. There are four storage class in C.

Q.1 (B) Select the appropriate option from the following: (7)
(Attempt any Seven).

1. _____ Memory cards use less power have no moving parts.
a) Flash
b) IC
c) Hard disk
d) DVD
2. Second generation computers are based on _____.
a) Artificial Intelligence
b) transistors
c) vacuum tubes
d) Integrated circuits
3. A formatted input functions is _____.
a) scanf()
b) printf()
c) put()
d) getchar()
4. The Diamond shape in the flowchart signifies
a) Processing
b) Decision making
c) Input / Output
d) Start / End
5. Which of these operating systems does not provide a graphical user interface
a) Windows XP
b) Linux
c) Android
d) Microsoft DOS
6. Which of these is not a programming language?
a) C
b) C++
c) Linux
d) JAVA
7. The logical operator OR is written in C as _____.
a) &&
b) ++
c) ||
d) -
8. Which of the following is a system software?
a) Microsoft Word
b) Microsoft Windows XP
c) Tally
d) Corel Draw

P.T.O.

OR

Q.4 c. What is the output of the following C program? (8)

```
#include<stdio.h>
void main()
{int a=400, b=200;
 float x=125.8, y=35.76;
 printf("%d %d\n",a,b);
 printf("%+10.3f %10.3f\n",x,y);}
```

d. What is the output of the following C program? (7)

```
#include<stdio.h>
void main()
{
 int x=4,y=10;
 x=x++;
 y+=++x;
 y--;
 x-=2;
 printf("\n%d %d\n",x,y);
}
```

Q.5 Answer the following questions:

- Write a program in C to calculate and display the sum of 2+4+6.....+100. (8)
- Write a program to input the marks and display the result "Pass" or "Fail" whether the passing marks are 35. (7)

OR

Q.5 c. Write short notes on Any Three of the following giving suitable examples: (15)

- 1) The break statement
- 2) for() loop
- 3) while() loop
- 4) nested if
- 5) switch

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

11/10/23

SEMESTER -III-EXAMINATION
2023-24

SYBCOM

PAPER -COMMERCE III
(Management-Functions & Challenges)

MARKS-100
TIME - 3HRS

Note-All questions are compulsory.

Figures to the right indicate full marks.

Q. 1. Objectives questions:

a. Choose the correct answer from the options given below. (Any-10)

10 marks

1. (Peter Drucker has stated _____ principles of management.
(16, 14, 18)
2. Authority refers to _____.
(Power to take decisions, reward for action, obligation)
3. _____ known as father of scientific management.
(Peter Drucker, F.W. Taylor, Max Weber)
4. The SWOT analysis is an important element of _____.
(Planning, Organizing, Decision making)
5. Software is an important component of _____.
(MBE, MIS, MBO)
6. Under _____ technique of decision making, artificial situation is created.
(Simulation, Game theory, queuing)
7. The line organization is suitable for _____ organization.
(Large, medium, small)
8. In _____ organization, there are few subordinates under one superior.
(Tall, Flat, Vertical)
9. Delegation of authority _____ the burden on superior.
(Reduce, increase, balance)
10. _____ is quality of a good leader.
(Planning, Controlling, Optimism)
11. _____ analysis is a technique which analysis cost volume profit relationship.
(Controlling, Break -even, SWOT)
12. _____ is an act of stimulating someone to get a desired course of action.
(Motivation, Directing, Leading)

b. State whether the following statements are True Or False.(Any-10) **10 Marks**

1. Division of work results in specialization.
2. Time study was conducted by Frank Gilberth.
3. The top managers require more technical skills.
4. The analysis of internal environment indicates opportunities & challenges.
5. Under MBO, goals are set for key areas.

6. The data mining technique helps firms in quality decision making.
7. Matrix organization is suitable for multipurpose organization.
8. Departmentation is necessary in small organizations.
9. Decentralization reduces the significance of superiors.
10. Body languages in communication process may have same meaning in different countries.
11. Recognition is monetary incentive.
12. In bureaucratic style of leadership, leader allows subordinates to participate in decision making process.

Q.2. Answer the following questions. (Any-2) 15 marks

- a. Define management and explain function of management.
- b. Discuss any eight "Principles Of Management" given by Henri Fayol.
- c. Describe Peter Drucker's five dimensions of management.

Q.3. Answer the following questions. (Any-2) 15 marks

- a. Discuss the components of planning, in brief.
- b. Define MBO and write down its merits.
- c. What are the essentials of a sound decision making?

Q.4. Answer the following questions. (Any-2) 15 marks

- a. Define line and staff organization. Explain their features.
- b. List down the factors influences spans of management?
- c. What are the barriers in effective delegation of authority?

Q.5. Answer the following questions. (Any-2) 15 marks

- a. Explain the significance of motivating the employees.
- b. What are the traits of a good leader?
- c. List out the essentials of a good control system?

Q.6. Write short notes. (Any-4) 20 marks

- a. Significance of Indian Ethos to management - 10
- b. MIS - 40
- c. Matrix organization - 45
- d. Types of leadership - 45
- e. Management audit - 40
- f. Centralization v/s Decentralization - 40

1
 - 10
 - 40
 - 45
 - 45
 - 40
 - 40
 - 40
 - 40

 50
 380

13/12/23

CLASS: S .Y.B.COM (SEM-3)- Regular
Time: 3 Hours

BUSINESS ECONOMICS
MARKS: 100

Q1. A) Chose the correct Alternative (Any 10) 10

1. National income is calculated for -----
 - A Month
 - A year
 - Five years
 - A week
2. The green GNP has an emphasis on -----
 - Land
 - Labor
 - Agriculture
 - Environment
3. Increase in GDP and employment is a sign of -----
 - Recovery
 - Prosperity
 - Recession
 - Depression
4. Effective demand is at -----
 - $ADF=ASF$
 - $ADF>ASF$
 - $ADF<ASF$
 - $ADF=ASF=0$
5. If income is 4000 and saving is 2500, What is Consumption
 - 1000
 - 1200
 - 1500
 - 2000
6. If MPC is 0.5 What will be MPS
 - 0.2
 - 0.3
 - 0.5
 - 0.4
7. Slope if IS curve is -----
 - Horizontal
 - Vertical
 - Downward
 - Upward
8. Stagflation is -----
 - Unemployment + Inflation
 - Stagnant economy Inflation
 - Slow economic progress+ Inflation
 - All the above
9. The slope of the Long-Run Phillip curve is -----
 - Vertical
 - Horizontal
 - Upward
 - Downward

12. Money supply is a -----

- Fund concept
- Flow Concept
- Both
- None of the above

Q1 B) Explain the terms in 2- 3 lines (Any Five)

10

1. Recession
2. GDP deflator
3. MEC
4. Consumption function
5. Laffer curve
6. Phillips curve
7. High-powered money
8. Pull Inflation

Q2. Answer Any Two

20

1. Discuss the scope and significance of Macro Economics
2. Explain the circular flow of National income in an open economy
3. What are the implications of the 'Say's Law'

Q3. Answer Any Two

20

1. Explain the factors affecting consumption
2. What is Effective demand? Explain it with ADF and ASF
3. Solve the following
 1. $APC = 0.4$, what is APS
 2. Income is 2000 and Savings is 1400, What is saving
 3. If $MPS = 0.4$, What is MPC
 4. If a change in investment is 4000 crores and the change in National income is 80000 crores, what is Multiplier (K)?
 5. If APC is 0.3 and National income (Y) is 3000. What is the consumption?

Q4. Answer Any Two

20

1. Explain the IS-LM model diagrammatically.
2. Explain Short term and long-term, Phillips curves.
3. What are the Propositions of Supply-side Economics?

Q5. Answer Any Two

20

1. What are the components of Money supply?
2. Explain different approaches of Demand for Money
3. Discuss government measuring to control inflation in the economy.

16/10/23

Marks: 100

Financial Accounts

Time: 3 hrs

Notes: All questions are compulsory. Figures to right indicate marks. Use of simple calculator allowed.

QUES No. 1

A. Fill in the Blanks with correct option: (any ten)

[10]

1. In Conversion, purchase consideration may be settled in _____
(Shares, debentures, cash/bank, all of the above)
2. The form of organization suitable for small scale business is _____
(Proprietorship, Limited Company, Public Sector Company)
3. On takeover of unrecorded asset by a partner the A/c debited is _____
(Realisation, Partners Capital, P&L A/c)
4. Fictitious assets are debited to partners' capital accounts in their _____
(Capital ratio, Profit sharing ratio, equally)
5. Excess of credit over debit side of Realisation Account is _____
(Profit, Loss, Asset, Liability)
6. AS 14 deals with guidelines for _____ of firms.
(Piecemeal distribution, conversion, amalgamation)
7. Vehicle recorded 20% below cost should be recorded at cost. The book value of vehicle Rs. 16,000. The cost price is _____
(16000, 19200, 12800, 20000)
8. For finding unit value capital is divided by _____
(No of partners, PSR, total capital)
9. After payment of partners loan payment should be made to _____
(Realisation expenses, external liabilities, partners capital)
10. Preferential liabilities are due to _____
(Preference shareholders, relatives, employees)
11. Advance income is shown in Balance sheet on _____ side.
(Asset, liabilities, no entry)
12. Under Fixed Capital Method, partner's salary is credited to _____
(P&L appropriation A/c, Partners Capital A/c, Partners Current A/c)

03rd Sem (Reg & ATKT)

Oct, 2023

B. State if TRUE or FALSE: (any ten)

[10]

1. In piecemeal distribution of cash, reserve for dissolution expenses is created before payment of external liabilities.
2. Interest on partner's loan is to be paid even if not mentioned in Partnership deed.
3. Interest on Capital of a partner is debited to P & L Appropriation A/c.
4. Capital A/c of a retiring partner can show a debit balance.
5. Liabilities due to partner's spouse are external liabilities.
6. In dissolution, partner's loan cannot be repaid before payment to unsecured creditors.
7. In amalgamation of firms' assets & liabilities not taken over by a new firm are transferred to Capital A/c who agrees to take it cover.
8. In piecemeal distribution cash is paid to the partners in their profit-sharing ratio after payment of surplus capital.
9. Asset taken over by a partner is debited to his Capital A/c.
10. In absence of information, partners share profits & losses equally.
11. A deceased partner is also entitled to share in goodwill.
12. An old firm does not continue its business on conversion into a limited company.

QUES No. 2

A, B & C were partners carrying on business sharing profits & losses in ratio 2:2:1. They decided to dissolve the firm on 31st Dec. 2020 on which date the Balance Sheet was as below:

LIABILITIES	Rs.	ASSETS	Rs.
Creditors	15,000	Premises	60,000
Mortgage Loan (against Premises)	45,000	Other assets	180,000
A's Loan	18,000	Cash Bank	15,000
Govt. Taxes	7,500		
Capital: A	75,000		
B	52,500		
C	42,000		
	2,55,000		2,55,000

The assets of the firm were realized as below:

Jan 2021 – Rs. 65,000 (from premises)

Feb 2021 – Rs. 33,000

Mar 2021 – Rs. 92,000

Apr 2021 – Rs. 55,000

Prepare a piecemeal distribution statement as per excess capital method. [20]

OR

Niel, Nitin and Mukesh were partners sharing profits and losses in the ratio 3:2:1 respectively. The Balance Sheet as on 31st March 2022 was as under:

LIABILITIES	Rs.	ASSETS	Rs.
Creditors	12,000	Cash at Bank	8,800
Capital reserve	4,800	Debtors	30,000
General reserve	6,000	Stock	24,000
Capital:		Furniture	18,000
Niel	45,000	Plant & Machinery	32,000
Nitin	30,000		
Mukesh	15,000		
	1,12,800		1,12,800

The partners of the firm decided to dissolve the firm and to form a Private Ltd. Company to take over the business of the firm on the above date subject to the following adjustments:

1. The assets are transferred to new company at the following values: Debtors Rs. 28,000, Stock Rs. 20,000, Plant & Machinery Rs. 40,000.
2. Furniture was sold at Rs. 14,000
3. The new company valued the Goodwill at Rs. 4,000
4. The Creditors of the firm are to be transferred to new company at Rs. 11,200
5. Realisation expenses amounted to Rs. 1,200.
6. Purchase consideration is to be given in the form of 7,000 equity shares of Rs. 10 each and balance in cash.

Prepare necessary ledger accounts to close the books of the firm. [20]

QUES No. 3

The following is the Trial Balance of Rahul, Bumrah and Surya as on 31st Dec. 2021

DEBIT	Rs.	CREDIT	Rs.
Cash / Bank	25,000	Creditors	12,300
Debtors	53,000	Sales (upto 30 th Sept. 2021)	5,40,000
Rent	17,700	Capitals:	
Salary	36,000	Rahul	72,000
Selling expenses	15,600	Bumrah	36,000
Stock as on 1 st Jan 2021	75,000	Surya	12,000
Purchase	3,30,000		
Fixed assets	95,000		

Drawings:			
Rahul	15,000		
Bumrah	6,000		
Surya	4,000		
	6,72,300		6,72,300

Adjustment:

1. Surya was admitted to the firm on 1st Oct. 2021 for 1/3rd share. Before which Rahul & Bumrah shared profits & losses equally.
2. On. 31st Dec. 2021 stock was valued at Rs. 72,000
3. Rent paid in advance Rs. 1,700
4. Selling expenses were outstanding Rs. 2,400
5. Depreciate fixed assets by 15 % p.a.

You are required to prepare Final accounts of the firm.

[20]

OR

Following are the Balance sheet of two firms. The partners of both the firms share profits & losses in proportion of their capitals:

LIABILITIES	RA	RR	ASSETS	RA	RR
Capital : Ranveer	44,000		Premises		15,000
Alia	44,000		Computers	32,000	
Rocky		54,000	Furniture	20,000	21,000
Rani		36,000	Inventory	44,000	24,000
General Reserve	4,000	15,000	Debtors	24,000	36,000
Creditors	20,000	6,000	Bank	8,000	18,000
Bills Payable	20,000	9,000	Cash	4,000	6,000
TOTAL	132,000	120,000	TOTAL	132,000	120,000
	0	0		0	0

It was mutually agreed to amalgamate the business from 1st April 2022 on following terms:

Premises is undervalued by Rs. 13,000 & computers are overvalued by Rs. 8,000

Furniture of both firms was taken over by the new firm at 50% of book value.

A reserve of 5% to be created on debtors

Goodwill of RA was Rs. 10,000 & of RR was Rs. 25,000

Close the books of the old firms and prepare opening Balance Sheet of new firm.

[20]

QUES No. 4

A. From the following details prepare Partner's Capital A/c

Capital balances: Amit – Rs. 1,91,000 Jaya – Rs. 2,21,000 Navya – Rs. 2,41,000

Drawings: Amit – Rs. 11,000 Jaya - Rs. 41,000 Navya – Rs. 27,000

Profit sharing ratio – 1: 2: 1

Net Profit (as per P&L A/c) – Rs. 2,45,000

Interest on partner's capital to be provided at 6 % p.a.

Salary of Rs. 2,500 per month is payable to Amit & Navya.

[10]

B.

[10]

Naaz and Kulsum are partners sharing profits & losses in ratio 2:1. On 31st March 2022 they decided to sell their business to Soheli Ltd. Their Balance Sheet was as under:

LIABILITIES	Rs.	ASSETS	Rs.
Kulsum Capital	6,25,000	Land & building	6,00,000
Naaz Capital	5,00,000	Plant & Machinery	5,25,000
Reserves	75,000	Stock	2,87,500

Secured Loans	2,00,000	Sundry Debtors	1,87,500
Sundry Creditors	2,25,000	Cash in Hand	25,000
	16,25,000		16,25,000

The Company took over the assets at agreed value as below:

Land & building – Rs. 7,12,500 Plant & Machinery – Rs. 4,97,500

Stock - Rs. 2,55,000 Debtors – Rs. 1,65,000 Goodwill – Rs. 1,00,000

The company agreed to pay creditors Rs. 2,05,000.

The Company paid Rs. 10,00,000 in shares of Rs. 10 each and balance in cash.

Expenses of realization amounted to Rs. 8,000.

Calculate Purchase consideration and show discharge of PC.

OR

C. Vilas and Rukhsar were carrying on business as sole traders. Their Balance Sheets as on 31st March, 2021 are given below:

LIABILITIES	Vilas Rs.	Rukhsar Rs.	ASSETS	Vilas Rs.	Ruksar Rs.
Bills Payable	50,000	40,000	Fixed assets	40,000	50,000
Bank Overdraft	25,000	-	Stock	50,000	25,000
Capital A/c	75,000	1,00,000	Book debts	60,000	55,000
	-	-	Cash Balance	-	10,000
	1,50,000	1,40,000		1,50,000	1,40,000

Both the parties decided to amalgamate their business and form a new partnership firm under the name of M/s VR on 1st April, 2021. The terms of amalgamation were as follows:

1. Fixed assets of Vilas were to be reduced by 5% and Rukhsar to be increased by 15%.
2. Stock of Vilas to be increased by 20% and that of Rukhsar decreased by 5 %
3. A reserve for 2.5% to be created against book debts of both.
4. Both the parties to be credited with goodwill of Rs. 25,000 each.
5. Rebate of 2% to be allowed on Bills Payable.

You are required to calculate Purchase Consideration for takeover of both firms. [10]

D. Prepare a statement of excess capital & order of payment from the following details:

Capital: Prem – Rs. 8,40,000 Ratan – Rs. 4,50,000 Dhan – Rs. 4,50,000

Profit sharing ratio between partners – 5:2:3 [10]

QUES No. 5

Write Short notes (any 4):

- a. Fixed Assets
- b. Surplus capital method.
- c. Process of Amalgamation of firms.
- d. Fixed v/s Fluctuating Capital
- e. Treatment of Goodwill during retirement of partner.

[20]

OR

A. Explain the provisions for discharge of Purchase Consideration on conversion of Partnership firm into a Limited Company [10]

B. Explain the order of payment of liabilities under piecemeal distribution. [10]

---- *** ALL THE BEST *** ----

18/12/23

Class: SYBCOM

Duration: 2.5 hours

Subject: FC

Total Marks: 75

Q1. Explain the Concepts (Any Five) 15

1. Scheduled Caste
2. Human right
3. Child Marriage
4. Epidemics
5. Dark age
6. Self-awareness
7. Grapevine
8. Technological knowledge

OR

Q1. Write explanatory notes on the Project you did as a part of your internal Assignment 15

Q2. Explain the Rights of Scheduled Tribes in India with the Government Measures. 15

OR

Q2. Explain violations against Children in India and the redressal mechanism in India. 15

Q3. Discuss the Physical and psychological effects of disaster on Human Life in detail 15

OR

Q3. Explain government measures against Disaster in India 15

Q4. Discuss the development of science in all the ages 15

OR

Q4 Explain the role of science in exploring Myths, blind beliefs, and superstition in India 15

Q5. Discuss the importance of Listening and the features of good Listeners 15

OR

Q5. Explain Formal and Informal communication in detail 15

3rd Law

SJBCGM

03 Sem

AKBAR PEERBHOY COLLEGE OF COMMERCE AND ECONOMICS

SEM III EXAMINATION

3hrs.

100 mark

Note:-All questions are compulsory. Solve any two from each question

- Q.1: (a) Explain communication of Revocation and communication of Acceptance 10
(b) Who is capable of making a contract? Explain minor and capacity of minor to contract. 10
(c) What is meant by consideration? Explain consideration 10
(d) What is meant by offer and acceptance? Explain it. 10
- Q.2 (a) what is meant by free consent and explain the agreements in which consent is not free. 10
(b) What is meant by contingent contract? Explain it. 10
(c) What are the modes of discharge of contract? 10
(d) What is meant by quasi contract? Explain it. 10
- Q.3 (a) what is meant by law of Indemnity? 10
(b) What is meant by Law of Bailment? What are the rights and duties of Bailor and Bailee? 10
(c) What is meant by law of Pledge? What are the rights and duties of the Pawner and Pawnee? 10
(d) What is meant by law of Agency? What are the rights and duties of the Principal and Agent? 10
- Q.4 (a) what is meant by Contract of sale? What are the essential elements of the contract of sale? 10
(b) What is meant by condition and warranties? Distinguish between Condition and Warranties. 10
(c) What is meant by transfer of property? Explain it. 10
(d) What is meant by unpaid seller? What are the rights of the unpaid seller? 10
- Q.5: (a) What is meant by Negotiable instrument? Explain it. 10
(b) What is meant by promissory note? Explain it briefly. 10
(c) What is meant by bill of exchange? Explain it briefly. 10
(d) What is meant by Cheque? Explain it briefly. 10

23/10/23

S.Y.B.Com. – Semester 3 - Oct. 2023

Marks: 100

Management Accounts

Time: 3 hrs

Notes: All questions are compulsory. Figures to right indicate marks. Use of simple calculator allowed.

QUES No. 1

A. Fill in the blanks (out of given options) – any 10

[10]

1. Audit fees are _____ expense.
(Operating / Non-Operating)
2. Bad debts recovered _____ taxable income.
(increases / decreases / has no effect)
3. All _____ assets are current assets.
(quick / tangible / fixed)
4. Receipt of cash from debtors will _____ current ratio.
(increase / decrease / not affect)
5. Profit on sale of land is _____ income.
(operating / non-operating)
6. Debtors are considered as _____ current asset.
(quick / non quick / fixed)
7. Comparative statement is also known as _____ analysis.
(vertical / horizontal / non effective)
8. Current ratio indicates _____ financial position.
(Short term / immediate / long term)
9. A _____ dividend payout ratio indicates an efficient management.
(high / low / stable)
10. The term gross working capital is investment in _____.
(Current assets / total assets / investments)
11. Loan taken is a _____.
(Own funds / borrowed funds / profit)
12. The revenue statement is also known as _____.
(Profit & Loss A/c / Balance Sheet / Cash flow)

B. Match the following (any 10)

[10]

Column A		Column B	
1	Railway wagons	A	More risk
2	Trend Analysis	B	Total current assets
3	Gross Profit ratio	C	Efficiency in collection from debtors
4	Retained Earnings	D	Liquidity ratio
5	Dividend payout	E	Permanent working capital
6	Payback period	F	Fixed assets
7	Gross working capital	G	Trading efficiency
8	Debtors' turnover ratio	H	Dividend paying ability
9	Current ratio	I	Intangible assets
10	Core working capital	J	Bank Overdraft
11	Trade mark	K	Period of recovery of cash outlay
12	Non quick liability	L	P&L appropriation A/c balance
		M	Current liabilities
		N	Earlier year as base year

QUES No. 2

[20]

From the following information of Charlie Ltd., prepare Vertical Comparative statement.

Particulars	31 st Mar. 2021	31 st Mar. 2022	31 st Mar. 2023
Sales	10,00,000	13,20,000	15,50,000
Cost of sales	5,31,250	6,98,500	8,21,750
Office expenses	31,875	29,260	34,300
Administrative Expenses	35,250	31,790	42,550
Distribution Expenses	61,125	57,310	67,750
Selling Expenses	23,125	22,550	27,850
Finance expenses	18,750	22,000	25,450
Interest on investments	2,500	3,300	5,500
Provision for tax	25 %	30 %	30%

OR

A) Convert the following Balance Sheet of Jubilee Ltd. into common size statement. [10]

LIABILITIES	RS.	ASSETS	RS.
Share Capital	40,000	Fixed Assets	80,000
Capital Reserve	8,000	Stock	12,000
General Reserve	4,000	Debtors	12,000
Profit & Loss A/c	12,000	Cash	16,000
10% Loan	32,000		
Creditors	16,000		
Bank Overdraft	4,000		
Prov. for Taxation	4,000		
	1,20,000		1,20,000

B) Complete the following Comparative vertical statement of Bombay Ltd. [10]

Particulars	31.03.2021 1 Rs.	31.03.2022 2 Rs.	Increase/ (Decrease)	%age
Net Sales	12,00,000	??	??	25
(-) Cost of Goods Sold	??	??	??	??
Gross Profit	4,40,000	4,70,000	??	??
(-) Operating expenses				
A. Office & admin expenses	78,800	??	5,000	??
B. Selling Expenses	??	48,400	5,000	??
C. Finance Expenses	??	12,500	(500)	??
Net Operating Profit	??	??	??	??
(-) Provision for tax	50,000	??	??	20
Net Profit After Tax	??	??	??	??

QUES No. 3

[20]

From the Profit & Loss A/c for year ended 31st March 2021 of Swimmers Ltd. calculate the following ratios:

- Gross Profit ratio
- N.P.A.T. ratio
- Operating ratio
- Stock turnover ratio
- Administrative Expenses ratio

f. Operating profit ratio

Particulars	Rs.	Particulars	Rs.
To Opening stock	8,00,000	By Sales	50,00,000
To Purchase	19,60,000	By Closing stock	12,00,000
To Wages	5,80,000	By sale of scrap	20,000
To Factory expenses	3,80,000	By Dividend Received	2,000
To Office Salaries	2,40,000		
To General expenses	2,60,000		
To Selling expenses	2,25,000		
To Depreciation on Machinery	5,00,000		
To Prov. for Taxation	2,81,000		
To Transfer to Gen. Reserve	4,00,000		
To Net Profit	5,96,000		
	62,22,000		62,22,000

OR

From the following Balance Sheet of Pathan Ltd. calculate the following ratios:

- Current Ratio
- Proprietary Ratio
- Capital Gearing Ratio
- Quick Ratio
- Stock Working Capital Ratio
- Debt-Equity Ratio

BALANCE SHEET as on 31 st March 2022			
LIABILITIES	Rs.	ASSETS	Rs.
Equity Share Capital	380,000	Cash & Bank balance	12,500
Preference Share Capital	120,000	Debtors	33,500
Reserves & Surplus	40,000	Bills Receivable	18,800
Creditors	15,500	Advances	3,500
Bills Payable	8,500	Inventory	12,500
Proposed Dividend	6,800	Other Current Assets	28,000
Other Current Liabilities	35,000	Fixed Assets	850,000
Bank overdraft	8,000		
Debentures	150,000		
Bank Loan	195,000		
TOTAL	958,800	TOTAL	958,800

QUES No. 4

[20]

Following are the details of two alternative proposals available to Siraj Ltd.

Particulars	Proposal Tiger	Proposal Jawan	PV factor @ 10 %
Cost	1,20,000	1,50,000	
Net Profit after tax			
Year 01	20,000	25,000	0.909
02	25,000	45,000	0.826
03	30,000	50,000	0.751
04	35,000	25,000	0.683
05	32,000	45,000	0.621
06	28,000	50,000	0.564

Comment & select the suitable proposal on the following basis:

- Net Present Value
- Discounted Payback Period

3. Profitability Index

OR

The cost sheet of Denver Ltd. reveals the following information concerning the proportion of various elements of cost to the selling price.

Materials: 40 % Labour: 25 % Overheads: 15 %

The following further information is available for 2022:

- a. Production level to be maintained at 96,000 units per annum.
- b. Selling price will be Rs. 200 per unit.
- c. Raw materials are expected to remain in stores for an average 3 months before issue to production.
- d. Each unit of production will be in process for 1 month on an average.
- e. Finished goods to stay in warehouse for 2 months before being sold.
- f. Debtors will be allowed 2 months credit from date of sale.
- g. Credit allowed by suppliers from date of delivery is 1 months.
- h. Time lag for payment of wages is 15 days.
- i. Cash / bank balance to be maintained at Rs. 75,000
- j. Production and sale is even throughout the year.

Calculate the estimated working capital required for 2022.

QUES No. 5

Write Short notes (any 4):

- a. Secured loans v/s Unsecured loans
- b. Advantages of ratio analysis
- c. Working Capital Cycle
- d. Intangible assets
- e. Comparative Financial Statements

[20]

OR

- A. Define liabilities. Explain various types of liabilities.
- B. Explain the role of management accountant.

[10]

[10]

--- *** ALL THE BEST *** ---