

University of Mumbai



2C00145

Winter 2023

EXAMINATION TIME TABLE
PROGRAMME - BACHELOR OF COMMERCE (B.COM.)(Choice Based)
SEMESTER - V


Days and Dates	Time	Paper Code	Paper
Tuesday, 17 October, 2023			-----
Thursday, 26 October, 2023	10:30 a.m. to 01:30 p.m.	23101	Financial Accounting & Auditing : Paper-VII - Financial Accounting. (1)
Thursday, 26 October, 2023	10:30 a.m. to 01:30 p.m.	23102	Business Management : Paper I
Thursday, 26 October, 2023	10:30 a.m. to 01:30 p.m.	23103	Commerce: Paper I
Thursday, 26 October, 2023	10:30 a.m. to 01:30 p.m.	23104	Banking & Finance Paper I
Thursday, 26 October, 2023	10:30 a.m. to 01:30 p.m.	23105	Quantitative Techniques Paper I
Thursday, 26 October, 2023	10:30 a.m. to 01:30 p.m.	23106	Economics Paper I
Friday, 27 October, 2023	10:30 a.m. to 01:30 p.m.	23107	Financial Accounting & Auditing : Paper VIII - Cost Accounting. (1)
Friday, 27 October, 2023	10:30 a.m. to 01:30 p.m.	23108	Business Management : Paper II
Friday, 27 October, 2023	10:30 a.m. to 01:30 p.m.	23109	Commerce : Paper II
Friday, 27 October, 2023	10:30 a.m. to 01:30 p.m.	23110	Banking & Finance : Paper II
Friday, 27 October, 2023	10:30 a.m. to 01:30 p.m.	23111	Quantitative Techniques Paper II
Friday, 27 October, 2023	10:30 a.m. to 01:30 p.m.	23112	Economics Paper II
Monday, 30 October, 2023	10:30 a.m. to 01:30 p.m.	23113	Business Economics V (1)
Tuesday, 31 October, 2023	10:30 a.m. to 01:30 p.m.	23114	Commerce V (1)
Wednesday, 1 November, 2023	10:30 a.m. to 01:30 p.m.	23115	Direct and Indirect Taxes Paper I (1)
Monday, 20 November, 2023	10:30 a.m. to 01:30 p.m.	23116	Export Marketing Paper I (1)
Monday, 20 November, 2023	10:30 a.m. to 01:30 p.m.	23117	Transport Management Paper I
Monday, 20 November, 2023	10:30 a.m. to 01:30 p.m.	23118	Merchant Banking Paper I
Tuesday, 21 November, 2023	10:30 a.m. to 01:30 p.m.	23119	Insurance Paper I

Tuesday, 21 November, 2023	10:30 a.m. to 01:00 p.m.	23120	Computer Systems and Applications Paper I
Wednesday, 22 November, 2023	10:30 a.m. to 01:30 p.m.	23121	Labour Welfare & Practice Paper I
Wednesday, 22 November, 2023	10:30 a.m. to 01:30 p.m.	23122	Psychology of Human Behaviour at work Paper I
Wednesday, 22 November, 2023	10:30 a.m. to 01:30 p.m.	23123	Investment Analysis Portfolio Management Paper I
Wednesday, 22 November, 2023	10:30 a.m. to 01:30 p.m.	23124	International Marketing Paper I
Wednesday, 22 November, 2023	10:30 a.m. to 01:30 p.m.	23125	Regional Planning Paper I
Wednesday, 22 November, 2023	10:30 a.m. to 01:30 p.m.	23126	Banking Law & Practice Paper I
Thursday, 23 November, 2023	10:30 a.m. to 01:30 p.m.	23127	Entrepreneurship & M.S.S.I. Paper I
Thursday, 23 November, 2023	10:30 a.m. to 01:30 p.m.	23128	Trade Unionism and Industrial Relations Paper I
Thursday, 23 November, 2023	10:30 a.m. to 01:30 p.m.	23129	Elements of Operations Research Paper I
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23131	Rural Marketing Paper I
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23133	Literature in English
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23134	Literature in Marathi
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23139	Literature in Marathi (R-2019)
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23135	Literature in Hindi
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23136	Literature in Urdu
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23137	Literature in Gujrati
Friday, 24 November, 2023	10:30 a.m. to 01:30 p.m.	23138	Literature in Sindhi
Tuesday, 28 November, 2023	10:30 a.m. to 01:30 p.m.	23132	Marketing Research Paper I
Wednesday, 29 November, 2023	10:30 a.m. to 01:30 p.m.	23130	Purchasing and Store Keeping Paper I

Important Note: •The candidates appearing for the examination should report 20 minutes before the start of examination.

- Mobile phones and other electronic gadgets are prohibited in the examination hall.
- Change if any, in the time table shall be communicated on the university web site.

Mumbai - 400 098
8th September, 2023.


Dr. Prasad Karande
I/c. Director
Board of Examinations & Evaluation

CM-02

Time: 3 Hrs

Marks: 100

- N.B: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.
 3) Working notes should form part of your answer.
 4) Use of simple calculator is allowed.

TYBCom

05th SemesterOct - 2023
(Univ. of Mumbai)

Q. 1 a) State whether the following statements are true or false (any ten) (10)

- 1) Short term provision is a part of Non Current Liabilities.
- 2) Contingent liabilities are shown in Balance Sheet under the head Current liabilities.
- 3) Change in Inventory = Opening Stock of Raw Material less Closing Stock of Raw Material.
- 4) If the buyback exceeds 10% of the paid-up capital, the board of directors has the authority to approve it by resolution at a meeting.
- 5) The debt equity ratio must be more than 2:1 after buyback.
- 6) The buyback must be completed within 15 months from the date of passing the resolution.
- 7) In the case of internal reconstruction, no new company is created.
- 8) Alteration of share capital is one of the methods of Internal Reconstruction.
- 9) Interest is always calculated on the face value of the securities.
- 10) Profit from the sale of an investment should be debited to the investment account.
- 11) CSR stands for Corporate Social Responsibility.
- 12) Ethics is a branch of moral philosophy that guides people about the basic human conduct.

Q. 1 b) Match the following items from column A with column B (any ten) (10)

Column A	Column B
1) Debentures	a) Subdivision of Shares
2) Mining Rights	b) Not available for buyback
3) Conversion of shares of larger denomination in to shares of smaller denomination	c) Without Interest
4) Credit balance of Capital Reduction account	d) Nothing is to be recorded in cost column
5) Internal Reconstruction	e) Reports certain types of wrongdoing
6) Escrow Account	f) Moral Principles and Values
7) Revaluation Reserve	g) Example of Intangible Asset
8) Investment in Equity Shares	h) Capital Reserve
9) Cum Interest	i) Long term Borrowings
10) Bonus Shares received	j) Example of Variable earning security
11) Whistle blowers	k) With Interest
12) Ethics	l) Necessary to open for Buyback Process
	m) Process of reorganization of a company

Q. 2 Following is the Trial Balance of Pruthvi Ltd; as on 31st March 2023. (20)

Particulars	Amount Rs.	Particulars	Amount Rs.
Land & Building	8,00,000	18,000 Equity Shares of Rs. 100 each fully paid	18,00,000
Plant & Machinery	3,00,000	General Reserve	4,00,000
Furniture	55,000	Bank Loan (Long Term)	4,02,500
Purchases	15,02,709	Unclaimed Dividend	1,500
Salaries	7,00,000	Sundry Creditors	1,28,652
Wages	4,30,442	12% Debentures	2,73,000
Bank Interest	75,000	Sales	32,51,841
Rent Paid	30,000	Interest on Investment	25,632
Repairs	25,000	Surplus (01/04/2022)	50,544
Miscellaneous Expenses	20,000		
Audit Fees	15,000		
Opening Stock	5,16,174		
Sundry Debtors	4,00,000		
Bills Receivables	2,97,140		
Long term Investment	8,66,850		
Advance Income Tax	1,35,000		
Cash at Bank	1,65,354		
Total	63,33,669	Total	63,33,669

Following are the other particulars:

- 1) Provide 10% Depreciation on Land Building and Plant Machinery.
- 2) Outstanding Wages were Rs. 19558
- 3) Interest on Debentures is outstanding for the year 2022-23.
- 4) Transfer Rs. 1,50,000 to General Reserve.
- 5) Directors Proposed Dividend @8%.
- 6) Bills Receivable includes a dishonored bill of Rs. 50,000.
- 7) On 31st March 2023, Stock of finished goods was valued at Rs. 6,46,040.
- 8) The Authorized share capital of the company was Rs. 20,00,000 divided in to 20,000 Equity Shares of Rs.100 each

Prepare statement of profit and loss account for the year ended 31st March 2023 and Balance Sheet as on that date.

OR

Q. 2 Mr. Manoj holds 1,500, 10% Debentures of Rs. 100 each in Rahul Ltd; as on 1st April 2022 at a cost of Rs. 1,80,000. Interest is payable half yearly on 30th September and 31st March every year. Following are the transactions for the year ended 31st March 2023. (20)

Date	Particulars	No. of Debentures	Rate
31/05/2022	Purchase	1,200	Rs. 95 Cum interest
30/06/2022	Purchase	300	Rs. 90 Cum interest

01/11/2022	Sales	1,200	Rs. 110 Cum interest
30/11/2022	Purchase	900	Rs. 97 Ex interest
01/01/2023	Sales	600	Rs. 105 Ex interest
01/02/2023	Purchase	300	Rs. 93 Ex interest
01/03/2023	Sales	1,200	Rs. 103 Cum interest

The books of accounts are closed on 31st March every year. Prepare Investment in 10% Debentures account in the books of Manoj for the year ended 31st March 2023. Market value of the above Investment on 31st March 2023 was Rs. 1,22,000.

Q. 3 Following is the Summarized Balance Sheet of Shital Ltd; as on 31st March 2023. (20)

Particulars	Amount Rs.	Amount Rs.
I. Equity and Liabilities		
Equity Shares of Rs. 10 each fully Paid	30,00,000	
12% Cumulative Preference Shares of Rs. 100 each fully paid	15,00,000	45,00,000
12% Debentures		15,00,000
Interest on Debentures		1,80,000
Creditors		15,00,000
Bank Overdraft		3,00,000
Total		79,80,000
II Assets		
Goodwill		3,00,000
Land and Building		28,00,000
Plant and Machinery		5,00,000
Furniture & Fixtures		8,00,000
Investments		4,30,000
Stock		6,00,000
Debtors		10,90,000
Cash at Bank		1,00,000
Profit and loss account		12,00,000
Discount on Issue of Shares		75,000
Preliminary Expenses		85,000
Total		79,80,000

Preference Dividend is in arrears for two years. Following scheme of Reconstruction was approved by the court.

- 1) Preference Shares were converted in to equal number of fully paid 10% preference Shares of Rs. 70 each.
- 2) Equity Shares to be reduced to Rs. 6 each fully paid up.
- 3) Investment was sold at a profit of 10%.
- 4) Preference Shareholders waived half of the arrears of dividend, and the remaining amount was paid in cash.
- 5) 12% Debenture holders agreed to accept Plant and Machinery for Rs. 7,00,000, and for remaining balance they accepted 8,000, 15% Debentures of Rs. 100 each fully paid.

- 6) Debenture holders agreed to forgo 50% of the interest and remaining balance is to be paid off immediately.
- 7) Write off Goodwill, Debit balance of Profit and loss a/c, Discount on Issue of Shares and Preliminary Expenses.
- 8) Bank Overdraft was paid.
- You are requested to pass necessary journal entries, Prepare Capital reduction account and Balance Sheet after Reconstruction.

.OR

Q. 3 a) From the following information prepare statement of Profit and Loss account of Nitin Ltd; for the year ended 31st March 2023

(10)

Particulars	Amount Rs.
Sales	20,20,000
Miscellaneous Receipts	2,500
Interest Received on Government Bonds	6,000
Reserve for Bad Debts (01/04/2022)	8,000
Sales Return	20,000
Opening Stock of Raw Material	1,00,000
Purchase of Raw Material	10,50,000
Freight on Raw Material	50,000
Opening Stock of Finished Goods	1,50,000
Wages	75,000
Salaries	4,00,000
Bad Debts	6,000
Debenture Interest	14,000
Rent Rates & Taxes	13,000
Travelling Expenses	4,000
Depreciation on Fixed Assets	60,000
Carriage Outward	3,000
Closing Stock of Raw Material	75,000
Closing Stock of Finished Goods	2,00,000
Provision for Bad Debts (31/03/2023)	10,000
Provision for Taxation should be made at 20% of the Profit	

Q. 3 b) From the following information Find out Maximum number of Shares to be bought Back by the Shreyash Ltd; at a offer Price of Rs. 250 Per Share.

(10)

Particulars	Amount Rs.
Authorised Share Capital:	
1,00,000 Equity Shares of Rs. 100 each	1,00,00,000
10,000, 10% Preference Shares of Rs. 100 each	10,00,000

Issued, Subscribed, Called up and Paid up:	
70,000 Equity Shares of Rs. 100 each, Rs. 80 Per share Called up and Paid Up.	56,00,000
5,000 10% Preference Shares of Rs. 100 each fully Paid	5,00,000
Reserves:	
General Reserve	12,00,000
Securities Premium	25,00,000
Profit & loss a/c	51,00,000
Long term Borrowings	
10% Debentures	25,00,000
Bank loan	25,00,000
Current Liabilities:	
Creditors	15,00,000

Q. 4 The Summarized Balance Sheet of Prakash Ltd; as on 31st March 2023

(20)

Particulars	Amount Rs.	Amount Rs.
I. Equity and Liabilities		
1. Shareholders' Funds		
a) Share Capital		
4,00,000 Equity Shares of Rs. 10 each fully Paid	40,00,000	
b) Reserve & Surplus		
Securities Premium	7,00,000	
General Reserve	10,00,000	
Profit and Loss a/c	3,00,000	60,00,000
2. Non Current liabilities		
a) Long Term Borrowings		
11% Debentures	12,00,000	
Bank Loan (long term)	9,00,000	21,00,000
3. Current liabilities		
a) Trade Payables		
Sundry Creditors		6,00,000
Total		87,00,000
II Assets		
1. Fixed Assets		55,00,000
2. Bank Balance		18,00,000
3. Other Current Assets		14,00,000
Total		87,00,000

Ascertain the maximum number of shares the company can buyback at a price of Rs. 30 per share. Assuming the buyback is actually carried out:

- Pass Necessary Journal entries in the books of Prakash Ltd; and
- Prepare Balance Sheet after buyback.

OR

Q. 4 a) On 1st April 2022 Mr. Dhananjay had 3,000 Equity Shares of Rs. 100 each at a cost of Rs. 6,90,000. He furnished the following particulars for the year ended 31/03/2023. (10)

Date	No. of Shares	Transaction details
30/04/2022	2,000	Purchased @ Rs. 220 per Share
31/07/2022	5,000	Bonus Shares Received
31/12/2022	4,000	Sale @ Rs. 220 Per Share

Following additional information is also provided by him:

- 1) On 31st August 2022 Dividend @ Rs. 30 per Share for the year ended 31/03/2022 was received by him.
- 2) On 30 September, 2022 The Company issued right shares, in the ratio of one share for every five shares held on Payment of Rs. 200 per share. Mr. Dhananjay Subscribed 50% of the Rights and Sold remaining to Mr. Pravin @ Rs. 150 per Share.

You are requested to prepare the Investment in Equity Shares account for the year ended 31st March 2023.

Q. 4 b) Following is the summarized Balance Sheet of M/s Jayashri Ltd; as on 31st March 2023 (10)

Liabilities	Amount Rs.
10% Preference Shares of Rs. 100 each	10,00,000
Equity Shares of Rs. 10 each	15,00,000
11% Debentures	3,00,000
Sundry Creditors	3,00,000
Other Current Liabilities	6,00,000
Total	37,00,000
Assets:	
Goodwill	4,50,000
Land & Building	15,00,000
Plant & Machinery	7,00,000
Stock	6,00,000
Publicity Campaign Expenses	4,00,000
Discount on issue of Debentures	50,000
Total	37,00,000

Following scheme of Reconstruction has been approved by the court:

- 1) Equity Shares to be reduced by Rs. 3 per share.
- 2) 10% Preference Shares were reduced to Rs. 80 per share fully paid up.
- 3) 11% Debenture holders agreed to waive 30% of their rights.
- 4) 30% of the creditors are to be reduced to 80% and 60% of the creditors to be reduced by 30%.
- 5) All intangible and Fictitious Assets are to be written off.

- 6) Assets were revalued as: Land & building Rs. 16,00,000
: Plant & Machinery Rs. 7,50,000
: Stock to be reduced by Rs. 62,000.

You are required to pass necessary journal entries and prepare capital reduction account in the books of M/s Jayashri.

- Q. 5 a) Explain the effects of unethical behaviour on financial reporting. (10)**
b) What are the sources of buyback? Explain benefits of buyback. (10)

OR

- Q. 5 Write Short Notes (Any Four) (20)**

- a) Reserve and Surplus in Final Accounts of Companies
- b) Consolidation and Subdivision of Shares
- c) Whistle Blowing
- d) Ex Interest and Cum Interest
- e) Property, plant and Equipment (Tangible Fixed Asset)
- f) Need of internal Reconstruction

[Time: 3 Hours]

[MARKS: 100]

Please check whether you have got the right question paper

- N.B: 1. All Questions are Compulsory.
2. Figures to the right indicate full marks.

Q.1 A) Select the correct answer and rewrite the statement. (Any ten) (10)

- Social Infrastructure does not include _____
 - Agriculture
 - Family Welfare
 - Education
 - Health care facilities
- The Sustainable Development Goals (SDG's) otherwise known as the _____
 - International Goals
 - Global Goals
 - Local Goals
 - National Goals
- PACS refers to _____
 - Primary Agricultural Credit Societies
 - Primary Agricultural Co-op Societies
 - Private Agricultural Credit Societies
 - Personal Agricultural Credit Societies
- The major components of a supportive enabling environment include _____
 - Well functioning inclusive markets
 - Agricultural finance
 - Micro insurance
 - Agricultural revenue
- Competition Act is not applicable in the following cases.
 - Public Financial Institutes
 - Banks
 - Foreign Institutional Investors (FIIs)
 - Commercial enterprises
- National Agricultural policy was Launched on _____
 - August 200
 - March 2001
 - July 2000
 - June 2001
- Visiting natural areas without disturbing the fragile ecosystem is _____
 - Ecotourism
 - Agro tourism
 - Cultural tourism
 - Medical tourism

Q.3. Answer any Two of the following:

(15)

- a. Examine the main features of the National Agricultural Policy 2000
- b. Explain the different non- institutional sources of agricultural finance of India.
- c. Explain the policy initiatives to improve agricultural marketing infrastructure in India.

Q.4. Answer any Two of the following:

(15)

- a. Enumerate the achievements of disinvestment policy in India.
- b. Discuss the measures to control industrial pollution in India.
- c. Explain the growth of the service sector since 1991.

Q.5. Answer any Two of the following:

(15)

- a. Explain the recent trends in the Banking Industry.
- b. Discuss the structure of Indian Money Market.
- c. Explain recent reforms introduced in capital market in India.

Q.6. Write short notes on any four of the following.

(20)

1. Liberalization.
2. Role of MNC's.
3. Role of MSME sector.
4. Measures for development of Tourism in India.
5. Competition Act 2002.
6. Indian Capital Market structure.

Time: 3 Hrs

Note:

- All Questions are compulsory.
- Figures to the right indicate full marks allotted to the questions.
- Working Notes wherever necessary should form a part of your answer.
- Calculate figures up to the two decimal points wherever required.

27/10/23

TJB Com
05th Sem

Marks 100

Oct - Nov / 2023

Univ. of Mumbai

Q1 a) Select the most appropriate option and rewrite the full sentence (Any Ten)
(10Marks)

1. In production of furniture wood is a _____ material.
a. Direct b. Indirect c. Semi variable d. Hazardous
2. In fashion industry, fabric thread and buttons are _____ material for making clothing.
a. Direct b. Indirect c. Semi variable d. Hazardous
3. The _____ cost of using a company vehicle for a personal trip is the revenue the company could have earned by renting it out.
a. Sunk Cost b. Relevant Cost c. Irrelevant Cost d. Opportunity Cost
4. The _____ level is the ideal quantity to order to minimize both ordering and holding costs.
a. EOQ b. Maximum c. Minimum d. Danger
5. In ABC analysis, _____ items typically represent items with moderate or intermediate value and significance compared to A items but more than C items.
a. Category A b. Category B c. Category C d. Category D
6. _____ assumes that the oldest inventory is sold first and that the newest inventory is left in stock
a. FIFO b. LIFO c. Weighted Average Method. d. FIFO
7. In _____, employees are compensated based on the quantity or number of units they produce or tasks they complete.
a. Piece work plan b. Halsey Premium Plan c. Rowan System d. Gantt's Task
8. The _____ is a labour payment plan that considers both quantity or output and time efficiency.
a. Piece work plan b. Halsey Premium Plan c. Rowan System d. Gantt's Task
9. Royalty paid is a part of _____

- a. Prime Cost b. Factory Cost c. Administrative cost d. Selling Cost
10. Store keepers salary is a part of _____
 a. Prime Cost b. Factory Cost c. Administrative cost d. Selling Cost
11. Net profit as per cost records is Rs.15000 Interest on Investment not recorded in cost books is Rs. 3000. Calculate profit as per financial records.
 a. Rs. 15000 b. Rs. 3000 c. Rs. 18000 d. Rs. 12000
12. Net profit as per cost records is Rs.15000. Bad debts debited in financial records is Rs. 3000. Calculate profit as per financial records.
 a. Rs.15000 b. Rs. 3000 c. Rs. 18000 d. Rs.12000

Q1 (b) Match the Columns (Any 10).

(10 Marks)

Group A	Group B
1) Bank Charges	a) Selling Overheads
2) Coding System	b) Individual bonus plan
3) Ordering Cost	c) Administrative cost
4) Economic Order Quantity	d) Service cost centre
5) Idle Time	e) Facilitates entry collation
6) Rowan Premium Plan	f) Excluded in cost book
7) Over Absorbed Overheads	g) Chargeable expenses
8) Quality Control	h) Absorbed overheads less Actual overheads
9) Prime Cost	i) Goods inspection expenses
10) Loose tools written off	j) Power failure
11) Upkeep of delivery Vans	k) Size of purchase order
12) Loss by Fire	l) Factory Overheads

2A

M/s. Ashish Manufacturing Company manufactures two types of products viz. M and N. The information for the year ended on 31st March, 2022 is as under:

Particulars	Products	
	M (Rs.)	N (Rs.)
Direct Material per unit	300	360
Direct labour per unit	180	150
Direct expenses per unit	120	240

Additional Information:

1. Factory expenses are charged at 20% of prime cost.
2. Office expenses are charged at 25% of works cost
3. 6,000 units of product M were produced of which 4,500 units were sold and 15,000 units of product N were produced of which 13,500 units were sold.

4. Selling expenses are Rs.45 per unit for product M and Rs.60 per unit for product N.
 5. Company charges a profit at 20% on sales for both the products
- Prepare a cost sheet showing the cost and profit in total as well as in per unit.

(20 Marks)

OR

2B (i)

From the following information value closing stock as on 30-9-2023 applying Weighted Average Method.

	Units	Rate Per Unit (Rs)
Opening Stock		
01/09/2023	7,875	10.00
Purchases		
17/09/2023	4,830	8.40
22/09/2023	2,520	9.00
Sales		
09/09/2023	3,255	13.20
18/09/2023	2,415	12.60
20/09/2023	3,045	10.80
30/09/2023	4,935	11.40

(10 Marks)

2B(ii)

Calculate the machine hour rate to cover the overhead expenses related to a machine.

Sr. No.	Particulars	
1	Cost of the machine	Rs 950000
2	Installation charges of the new machine	Rs 75000
3	Estimated scrap value of the machine	Rs 25000
4	Oil and Lubrication	Rs 7500 per quarter
5	Consumable Stores	Rs 1000 per month
6	Consumption of electric power per hour	20 units
7	Rate of electric power per unit	Rs 0.50
8	Foreman's salary per month (1/6 th for this machine)	Rs 6000
9	Cotton waste etc. Each Machine (Per Quarter)	Rs 5000

It is estimated that the life of the machine is 10 years and will work for 10000 hours per annum.

(10 Marks)

3A

i) The Purchase Department of your organisation has received an offer of quantity discounts on its order of materials as under: [10 Marks]

<u>Price per tonne</u>	<u>Order (in tonnes)</u>
Rs.2,800	Less than 1,000
Rs.2,760	1,000 but less than 2,000
Rs.2,720	2,000 but less than 4,000
Rs.2,680	4,000 but less than 6,000
Rs.2,640	6,000 and above

The annual requirement of the material is 10,000 tonnes. The delivery cost/ordering cost per order is Rs.1,800 and the annual stock holding cost/carrying cost is estimated at 20 percent of the average inventory. The purchase department wants you to consider the following purchase options and advise which among them will be the most economical ordering quantity, presenting the relevant information in a tabular form. The purchase quantity options to be considered are 800 tonnes, 1,000 tonnes, 2,000 tonnes, 4,000 tonnes and 6,000 tonnes.

ii) Inventory records of Shrinidhi Ltd. Shows the following information: (10 marks)

<u>Details</u>	<u>Material R (Rs.)</u>	<u>Material S (Rs.)</u>
Material in hand on 1.4.2022	1,00,000	2,00,000
Material in hand on 31.3.2023	50,000	75,000
Material purchased during the year	4,50,000	5,75,000

Calculate:

1. Material turnover ratio regarding each of these materials
2. Express in number of days the average inventory held
3. State which of the two materials is slow moving material

OR

3B

The following data was obtained from the books of Space Ltd. for the year ended 31st March 2023.

Sr. No.	Particulars	Departments				
		A	B	C	D	E
1	Direct Materials (Rs.)	90000	125000	75000	25000	35000
2	Direct Wages (Rs.)	70000	90000	50000	25000	15000
3	Floor Space Area (Square Feet)	1000	1500	750	650	600
4	Value of Plant and Machinery (Rs.)	450000	850000	350000	200000	150000
5	Number of Employees	9	11	6	5	4

6	Value of Stock (Rs.)	12000	15000	13000		
7	Kilowatt-hour (kWh)	12	16	7		
8	Number of Light Points	16	20	12	7	5

Departments A, B and C are Production Departments.

Departments D and E are Service Departments.

Sr. No.	Particulars	Amount (Rs.)
1	Lighting	13500
2	Contribution to Provident Fund	16250
3	Labour Welfare Expenses	18900
4	Insurance of Plant and Machinery	15000
5	Depreciation of Building	56250

You are required to prepare Primary Overhead Distribution Summary for the departments showing clearly the most suitable basis of apportionments wherever necessary.

(20 Marks)

4A(i)

RS Ltd. showed net loss of Rs 2,30,500 as per their financial accounts for the year ended 31st March, 2022. However, cost accounts disclosed net loss of Rs 2,45,000 for the same period. On scrutinising both the set of books of accounts the following information were revealed:

Particulars	Rs
Factory overheads over recovered	30,000
Distribution overheads under recovered	20,000
Administrative overheads under recovered	27,500
Depreciation over charged in Cost Accounts	34,000
Bad debts w/off in Financial Accounts	14,500
Preliminary expenses w/off in Financial Accounts	4,500
Interest credited during the year in Financial Accounts	7,000
Notional Salary charged in Cost Accounts	10,000

Prepare a reconciliation statement reconciling losses shown by the financial and cost accounts by taking costing net loss as base.

(10 Marks)

Calculate the earnings of A and B from the following particulars for a month and allocate the labour cost to each job X, Y and Z:

Particulars	A	B
Basic Wages	Rs.400	Rs.520
Dearness Allowance	50%	50%
Contribution to Provident Fund(on basic wages)	8%	8%
Contribution to Employees' State Insurance(on basic wages)	2%	2%
Overtime	Hours 10	

The normal working hours for the month are 400. Overtime is paid at double the total of basic wages and dearness allowance. Employer's and Employee's contribution to State Insurance and Provident Fund are at equal rates. The two workers were employed on jobs X, Y and Z in the following proportions:

	Jobs		
	X	Y	Z
Workers A	40%	30%	30%
Workers B	25%	35%	40%

Overtime was done on job Z at the request of the customer.

(10 Marks)

OR

4B

Standard output per hour 250 units. Actual output in a 180 hour week is 50,000 units. Wage rate is Rs.300 per hour. Dearness allowance is Rs. 30 per hour. Calculate Total Earnings under:

- i. Time Rate
- ii. Piece Rate
- iii. Halsey Premium System
- iv. Rowan Premium System
- v. Gantt Task Bonus System

(20 marks)

Q 5

- A. State the Functions of cost accounting?
- B. What are the factors considered in fixation of stock level?

(10 Marks)

(10 Marks)

OR

Q5 Write Short Notes (Any Four out of Six)

(20 Marks)

1. EOQ.
2. Gantt's Task.
3. Idle Time
4. Factory Overheads.
5. Causes of disagreement between costing profit and financial profit.
6. Limitations of cost accounting.

31/10/23

Paper / Subject Code: 23114 / Commerce V

TJBCOM

05th semester
Oct - Nov, 2023
(Univ. of Mumbai)

Duration: 3 Hours

Marks : 100

- N.B. 1. All questions are compulsory
2. Figures to the right indicate full marks.

Q.1A) Fill in the blanks with appropriate options given below. (Any Ten) (10)

- 1) _____ concept of marketing adopts product excellence.
a) Production
b) Selling
c) Marketing
d) Product
- 2) _____ is related to systematic gathering, recording and analyzing of data about problems relating to marketing of goods and services.
a) Marketing Research
b) Management Research
c) M.I.S.
d) Product Research
- 3) A _____ market is a small market segment.
a) Mini
b) Micro
c) Niche
d) Tiny
- 4) Repetition and recommendation of product results in _____.
a) Brand Loyalty
b) Brand Equity
c) Brand Positioning
d) Brand Extension
- 5) _____ means creating a distinct image of a product.
a) Segmentation
b) Promotion
c) Positioning
d) Penetration
- 6) _____ is the internal factor affecting Pricing.
a) Consumers
b) Competition
c) Economic conditions
d) Profit expected
- 7) Under _____ channel, the producer sells the product to the consumer without involving any middleman.
a) Direct
b) Indirect
c) Horizontal
d) vertical
- 8) _____ refers to integrating various methods of promoting a product.
a) Pace
b) IMC
c) Productivity
d) Publicity
- 9) _____ involves face to face communication and demonstration of product.
a) Advertising
b) Publicity
c) Personal selling
d) Marketing
- 10) A consumer has a right to be _____.
a) neglected
b) heard
c) seen
d) disregarded

TJBCOM (Univ of Mumbai)
(05th Sem) NOV/2023

Time: 3 Hours

Total Marks: 100

1. All Questions are compulsory.
2. Exercise internal options wherever given.
3. Figures to the right represent full marks to the question.
4. All questions should be answered w.r.t assessment year 2023-24.
5. All workings shall form part of the main answer.
6. Use of simple calculator is allowed.

Q.1A. Choose the **Most Appropriate** Alternative and rewrite the Statements (Any Ten) (10)

1. Income earned and received in India is taxable in the hands of _____.
(a) Resident and Ordinary Resident only (b) Resident but not Ordinary Resident only
(c) Non-Resident only (d) All three Residential categories of persons.
2. Voluntary Retirement Compensation received by an employee is exempt upto Rs. _____
(a) 20,00,000. (b) 10,00,000. (c) 5,00,000. (d) 3,50,000.
3. Lumpsum payment received on retirement from Statutory Provident Fund is _____.
(a) Exempt. (b) Exempt up to 12% of Basic Salary.
(c) Exempt up to 9.5% interest rate. (d) Exempt up to 50% of amount received.
4. Pre-construction period interest on housing loan is allowed as deduction in _____ instalments, upon completion of construction.
(a) One (b) Three (c) Five (d) Seven.
5. _____ is not a deduction under the head of salary.
(a) Standard deduction. (b) Entertainment allowance.
(c) Tax on Employment (d) Interest on loan
6. While computing the exemption of Gratuity for a person covered under the **Payment of Gratuity Act**, Salary refers to _____.
(a) Basic plus Dearness Allowance (b) Net taxable Salary
(c) Gross Salary (d) Basic plus Dearness Allowance plus % of commission on turnover.
7. In case of unlisted shares, Short-Term Capital Gain arises, if the period of holding of shares is _____
(a) Not more than 36 months (b) Not more than 12 months
(c) Not more than 24 months (d) Not more than 10 months
8. Deductions under chapter VI A cannot exceed _____.
(a) Rs.1,50,000 (b) Gross Total Income
(c) Net Taxable Income (d) Rs. 2,50,000.
9. Indexation of cost will be allowed, only while computing _____.
(a) Short term capital gain. (b) Long term capital gain
(c) Medium term capital gain (d) Both short term and long-term capital gain

10. From the following, ----- is a capital asset as defined u/s 2(14) of the Income Tax Act, 1961.

- (a) Urban Agricultural land (b) Personal Scooter (c) Personal Utensils (d) Personal Car

11. If any asset is used for less than ----- days in the year of acquisition, the depreciation rate will be 50% of the normal rate as per Income Tax Act 1961.

- (a) 180 (b) 90 (c) 365 (d) 45

12. The value of rent free accommodation provided by the employer is a ----- perquisite.

- (a) Taxable (b) Taxable only in case of specified employees
(c) Not Taxable (d) 50% is Taxable

Q.1.B. State whether the following statements are True or False (any ten) (10)

1. Shiv Shakti Mitra Mandal is assessable under the Income tax as Association of Persons.
T 2. Standard Deduction u/s 16(1) under the head salary cannot exceed Rs.50,000.
3. Leave Encashment is exempted upto a maximum of Rs.3,00,000.
4. Income earned and received outside India is not taxable to Resident and Ordinary Resident.
F 5. Income from smuggling is not taxable under the Income Tax Act, as it is illegal.
6. Depreciation is allowed only when it is claimed.
7. Capital gain on transfer of depreciable business assets is always short-term capital gain.
8. Income by way of interest received on compensation or on enhanced compensation on compulsory acquisition of capital asset is chargeable under the head Income from Sources.
9. There are total five heads of Income.
F 10. Donation to a political party is an allowable business expenditure.
F 11. Repairs of a worn out part of machinery used in factory is an admissible expense under Income Tax Act, 1961.
12. Status of Indian citizen is always a resident.

Q.2.A Dr Sanjay Ghokshe works as Associate Professor, Dr Y. Y. Patil Institute of Hotel Management. He has provided the following particulars of his income for the previous year ended 31st March 2023; you are required to compute his total income for Assessment Year 2023-24. (10)

Sr. No.	Particulars	Amount (Rs)
1	Monthly Basic Pay	1,35,500
2	Dearness allowances 42% of Basic Pay	
3	Professional tax	2,500
Other information :		
4	He received income from crossword puzzle	59,000
5	He has written book on 'Cafeteria Management' and received royalty from publisher	67,000
6	He contributed to Pension fund	1,40,000
7	He paid medical insurance premium of Rs 20,000 by cheque for	

Q.2.B From the following information provided by Mr Ashvaghosha for the previous year ended on 31st March 2023, you are required to compute the net taxable income for the Assessment year 2023-24. (10)

Particulars	House at Parel Rs.	House at Panvel Rs.
Status	Let-out	Self-occupied
Fair Rent (per month)	60,000	55,000
Rent Received (p.a.)	8,00,000	Nil
Municipal Taxes Paid	32,000	25,000
Interest on loan taken borrowed on 1 April 2022 for house construction	Nil	2,25,000
Maintenance charges	55,000	75,000
Other Information		
Interest on fixed deposit with company		Rs 32,000
He invested Rs.60,000 in National Saving Certificates		
He paid Interest Rs.32,000 on Education loan taken from Bank of India for his son, who is pursuing post-graduation in Data sciences from Gokhale Education Society, Nasik Institute (recognized).		

OR

Q2C. Mr Ghanshyam is employed with M/s ABC Ltd as HR manager. He has provided you with the following income details for the previous year 2022-23. You are asked to compute his net taxable income for the assessment year 2023-24. (20)

- Basic Salary Rs 80,000 per month
- Dearness Allowance Rs 25,000 per month
- House Rent Allowance Rs 50,000 per month
(Exempt Rs 20,000 per month)
- Perquisite value of Laptop Rs 2,10,000 p.a.
- Fixed Medical Allowance Rs 25,000 p.a.
- Entertainment Allowance Rs 6000 per month.
- Mediclaime Insurance premium paid Rs 15,000.
- He invested Rs.2,00,000 in Public Provident Fund.

He is also the owner of two house properties .

Particulars	House property 1 (Self-Occupied)	House property 2 (Let out)
Municipal Valuation	Rs 10,00,000 p.a.	Rs 6,00,000 p.a.
Fair Rent	Rs 8,00,000 p.a.	Rs 8,00,000 p.a.
Actual Rent Received	-	Rs 85,000 per month
Municipal Taxes Paid	Rs 90,000	Rs 60,000 (paid by the tenant)
Interest on Home loan	Rs 2,50,000	Rs 2,00,000
Water Bill	Rs 10,000 p.a.	Rs 5,000 p.a.
Premises Maintenance	Rs 1200 per month	Rs 800 per month

Q.3 A. Following is the Profit & Loss Account of "M/s Fashionable Art" owned by Mrs. Urvashi Pandit, for the year ended 31st March, 2023. (20)

Profit & Loss Account For the Year Ended 31st March, 2023

Particulars	Rs.	Particulars	Rs.
To Salaries	3,60,000	By Gross Profit	10,42,800
To Telephone Expenses	12,650	By Saving Bank Interest	13,900
To Office Expenses	42,000	By Interest on Time Deposit	40,000
To Profession Tax	2,500	By Dividend from Indian Co.	10,000
To Staff Incentives	48,800		
To Printing & Stationery	4,500		
To Depreciation	12,000		
To Laptop Purchased	58,000		
To Advertisement	52,000		
To Interest on Personal Loan	22,000		
To Custom Duty Paid	45,000		
To Net Profit	4,47,250		
Total	11,06,700	Total	11,06,700

Additional Information:

- 1) Depreciation as per Income Tax Rules is Rs.10,000.
 - 2) Advertisement includes Rs.15,000 for advertisement in souvenir of a Political Party.
 - 3) She paid Rs.25,000 towards Pension Fund of LIC.
 - 4) She invested Rs.80,000 in ULIP Plan.
 - 5) Salary include Rs.60,000 (Rs.5,000 per month) paid to her Son Mr. Umesh Pandit who is B. Com Graduate and write the accounts for her business.
- Compute the Net Taxable Income of Mrs. Urvashi Pandit's for the assessment year 2023-24.

OR

Q3 B. Following is the Profit & Loss Account of "M/s Quality House" owned by Mr. Divakar Raorane, for the year ended 31st March, 2023. (20)

Profit & Loss Account For the Year Ended 31st March, 2023

Particulars	Rs.	Particulars	Rs.
To Salaries	3,10,000	By Gross Profit	9,64,800
To Electricity Expenses	9,500	By Rent Received from Let-out House Property	2,87,000
To Municipal Tax	10,000	By Unrealized Rent Recovered for F.Y. 2021-22	10,200
To Profession Tax	2,500		
To Income Tax	12,400		
To Conveyance Expenses	45,200		
To Depreciation	10,500		
To Repairs & Maintains	25,500		
To Professional Fees Paid	12,000		
To Interest on Housing Loan	50,000		
To Furniture Purchase	82,000		
To Net Profit	6,92,400		
Total	12,62,000	Total	12,62,000

Additional Information:

- 1) Municipal valuation of House Property is Rs.2,89,000.
 - 2) Repairs & Maintains include Rs.15,000 for repairs for house property.
 - 3) He invested Rs.60,000 in Equity Linked Saving Scheme (ELSS) for himself.
 - 4) He paid Medical Insurance premium of Rs.12,000/- by cheque for himself and spouse.
- Compute the Net Taxable Income of Mr. Divakar Raorane for the assessment year 2023-24.

Q.4 A. Mr. Siddheshwar purchased a residential Property for Rs 8,25,000 on 14th March, 1998. (10)

Additional information related to property was as follows:

1. Fair market value as on 1st April, 2001 was Rs. 9,75,000
 2. Cost of construction of 1st floor in the financial year 2007-08 Rs. 3,50,000
 3. Cost of construction of 2nd floor in the financial year 2014-15 Rs. 5,00,000
 4. He sold the above property on 12-01-2023 for Rs. 90,00,000 and paid brokerage of Rs. 1,40,000.
 5. He purchased new residential property for Rs. 25,00,000 on 02-02-2023.
 6. He also invested Rs. 4,00,000 in eligible bonds issued by National Highway Authority of India (NHAI) On 03-03-2023.
- Compute his Capital Gain for the Assessment Year 2023-24.

Relevant Cost Inflation Indices are as follows:

Financial Year	Cost Inflation Index
2001-02	100
2007-08	129
2014-15	240
2022-23	331

Q.4 B. Mr. Vinay, an Indian citizen, leaves India on 11-12-2022 for the first time, to work as an officer of a company in Slovenia. Determine his residential status for the assessment year 2023-24. (10)

OR

Q.4 C. Mr. Dharmendra furnishes you the following particulars for the previous year ending 31st March, 2023. He requests you to compute the taxable capital gain for Assessment year 2023-24. (10)

- 1) He purchased residential property on 15th February, 1998 for Rs. 9,00,000
- 2) Fair Market Value on 1st April, 2001 was Rs. 10,00,000.
- 3) He sold on 15th October, 2022 his residential property for Rs. 95,00,000.
- 4) Expenses on transfer amounted to Rs. 1,25,000.
- 5) He incurred expenses on improvement:
Rs. 2,10,000 in the financial year 2007-08
Rs. 3,80,000 in the financial year 2019-20.
- 6) He purchased a new residential house for Rs. 40,00,000 on 22nd November, 2022
- 7) He deposited Rs. 9,50,000 in eligible bonds issued by Rural Electrician Corporation Limited (RECL) on 17th December, 2023.

Relevant Cost Inflation Indices are as follows:

Previous Year	Cost Inflation Index
2001-02	100
2007-08	129
2019-20	289
2022-23	331

R/11
Q.4 D: Mr. Tushar has earned the following income during the previous year ended on 31st March, 2023. (10)

Particulars	Rs.
1) Income from business in Pune, controlled from U.S.A.	3,75,000
2) Income from agriculture in Bangladesh	5,50,000
3) Rent from house in Nasik, received in London	1,25,000
4) Professional fees earned in India, received in Sri Lanka	1,00,000
5) Royalty from a company in Japan, received in U.K.	2,25,000
6) Interest credited to ABC Bank, New York Branch	1,20,000
7) Income from business in U.K. controlled from Mumbai	2,00,000
8) Amount brought into India out of the past untaxed profits earned outside India	1,44,500

Compute his total income for the assessment year 2023-24 assuming as follows:

- He is Resident and Ordinarily Resident
- He is Non Resident

Q.5 A. State the exempt Income under Section 10 of the Income Tax Act. (10)

B. Discuss the provisions of Depreciation under Section 32 and explain the concept of Block of Assets. (10)

OR

Q.5.C Write Short notes on: (any four) (20)

- Definition of Assessee and Assessment
- Exceptions to the Basic Conditions of Residential Status of an individual
- Pre-construction period interest
- Deductions under Section 80 DD
- Taxability of Gift
- Gross Total Income and Net Total Income.

(3 Hours)

Total Marks: 100

Q.1. A. Select the most appropriate answer from the options given below (Any Ten) (10)

1. Export marketing usually involves _____
 - dominance of small enterprises
 - extensive documentation
 - minimal government interference
 - limited competition
2. _____ is a type of cargo risk.
 - Insolvency of buyer
 - Appreciation of rupee
 - Change in international laws
 - Loss due to leakage in the ship
3. _____ is one of the components of India's merchandise exports.
 - Readymade garment
 - Consultancy
 - Communication
 - Transportation
4. _____ duty is based on the physical characteristics of goods.
 - Specific
 - Ad valorem
 - Slide Scale
 - Countervailing
5. India is one of the founder members of _____
 - SAARC
 - EU
 - NAFTA
 - OPEC
6. If the exporter is selling low priced products, he may give preference to _____ countries.
 - Developing
 - Advanced
 - Developed
 - OECD
7. MEIS and SEIS are _____
 - Rules for importers
 - Regulations for exporters
 - Schemes introduced in FTP 2015-20
 - Government bodies

T.Y.B Com
05th Sem
NOV, 2023

(Univ. of Mumbai)

8. Gum karaya, Niger seeds and Onions are _____ items in the negative list of exports.

- Restricted
- Canalised
- Prohibited
- Open

9. Alphabet 'E' in EOUs stands for _____

- Exempted
- Export
- Exceptional
- Excise

10. ASIDE scheme provides benefits for _____

- Import of capital goods
- Infrastructure development to states
- refund of excise duty
- import of raw material in bulk

11. _____ has been given the status of Deemed University in May 2002, by UGC.

- IIFT
- IPTO
- ICA
- IIP

12. _____ is a refund of custom duty paid for importing ingredients for export production.

- MAI
- DBK
- MDA
- IRMAC

Q1.B. State whether the following statements are True or False. (Any Ten) (10)

1. There is lesser risk involved in export marketing as compared to risk in domestic marketing.
2. Poor infrastructure and reduction in export incentives poses problems for Indian exporters
3. Software services do not make any major contribution to India's service exports.
4. Trade barriers are restrictions imposed on movement of goods between countries.
5. Regional Economic Groupings leads to betterment of social and cultural ties among member countries.
6. Overseas marketing research is conducted to identify marketing opportunities and challenges.
7. RBI issues IEC to Indian importers and exporters.
8. Cattle and Camel are included in the negative list of exports.
9. Special Economic Zones were setup to enable hassle free export activity.
10. MDA scheme supplies imported raw material to small exporters.
11. FICCI was established by Mr. G.D. Birla and Mr. P. Thakurdas.
12. IGST is collected by State Government.

- Q.2. Answer any two of the following (15)
- What is the importance of exports for exporting firms?
 - Explain the factors influencing export marketing.
 - Discuss India's services exports since 2015.
- Q.3. Answer any two of the following (15)
- Discuss the types of Non-Tariff barriers.
 - Describe the negative impact of Regional Economic Groupings.
 - What are the steps involved in market selection process?
- Q.4. Answer any two of the following (15)
- Explain the highlights of Foreign Trade Policy 2015-20.
 - Describe the role of Director General of Foreign Trade in India's export trade.
 - Explain the benefits extended to Towns of Excellence in India.
- Q.5. Answer any two of the following (15)
- Discuss IRMAC scheme given to Indian Exporter
 - Enumerate different functions of Federation of Indian Export Organization (FIEO).
 - Explain the Export Promotion Capital Goods (EPCG) scheme.
- Q6. Write notes on the following : (Any four) (20)
- Features of export marketing
 - Domestic Marketing v/s Export Marketing
 - Need of overseas market research
 - Deemed Exports
 - Software Technology Parks
 - Export Promotion Councils (EPCs)

21/11/23

TJBC Com
05 Sem
Nov/2023

Duration: 2 1/2 Hours

Max Marks: 75

Note : All questions are compulsory

- Q 1 A Attempt any Two sub questions from a),b) & c) in MS-Excel (True or False) 2
- a A group of cell is called a domain
 - b Absolute cell referencing uses two \$ signs
 - c A function must have at least one argument
- B Attempt any Two sub questions from d),e) and f) in My SQL (Multiple Choice) 2
- d The statement used to perform queries on tables begin with _____
1) Select 2) Search 3) Query 4) Selection
 - e The function used to join the word is _____
1) Concat() 2) Merge() 3) Join() 4) Move()
 - f To indicate that there should be 6 integers and 2 decimal position we use _____
1) Decimal (6,2) 2) Decimal (8,2) 3) Decimal (2,6) 4) Decimal (2,8)
- C Attempt any Six sub questions from g),h),i),j),k),l),m),n), and o) in Data Communication ,Networking and Internet (True or False) 6
- g Dial up connection requires a modem and a phone call
 - h More than one file can be attached with an email
 - i Protocol is not necessary for data communication
 - j OSI is a network Protocol
 - k Meta search engine creates its database of information
 - l One cable is used in Bus topology
 - m Wireless connection use Radio and infrared signals
 - n A metropolitan area network can connect several LANs
 - o Internet explorer is a web browser
- D Attempt any Five sub questions from p),q),r),s),t),l),u),v), and w) in Data Communication ,Networking and Internet (Multiple Choice) 5
- p Of the following _____ is not a protocol
a) TCP b) IP c) FTP d) OSI
 - q SMTP means _____
a) Some mail transport point b) Single Mail transfer protocol c) Simple Mail Transfer Protocol d) None of these
 - r In which of the following data is transmitted using lively beam of light
a) Fiber Optic Cable b) Coaxial Cable c) Twisted pair cable d) Satellite Cable
 - s The way in which computer are arranged physically is called
a) Network b) Bridge c) Router d) Topology
 - t _____ is the central device used star topology
a) Router b) Bridge c) Hub d) Modem
 - u In _____ maximum number of cables used
a) Bus b) Star c) Ring d) Mesh
 - v The large collection of websites available on the internet is _____
a) URL b) WWW c) Blog d) Email
 - w _____ Allow user to search simultaneously on several search engine
a) Server b) Browser c) Meta Search engine d) Google

- Q 2 A Attempt any one sub questions from a) & b) in Data Communication ,Networking and Internet 8
- a Explain the different uses of Internet.
- b Define Topology. Explain Bus topology.
- B Attempt any one sub questions from c) & d) in Data Communication ,Networking and Internet 7
- c Explain Blog and Search Engine.
- d What is hacking and explain any three types of hackers.
- Q 3 A Answer any one sub question from a) and b) in My SQL 8
- a Write MySQL statement to create a Table name: UNIT_SALES
Salesman Id(SID, Integer Primary Key , Not Null), Product name(PName Variable length of character 30), no. of units to be supplied(Qty_units Integer),date of supply (DOS, Date), store no (S_No integer).
- b Write MySQL statement to create a table called CLASS contains
Columns in the table: Admission number (ADM_NO , Integer, Primary key),first name (FNAME, character(15), Last name (LNAME, character(15)),Date of birth(DOB,date), marks in HSC(HSC_MARK,Integer), gender (GEN ,Boolean),
- B Answer any one sub question from c) and d) in My SQL 7
- c There exists a table called Emp containing the columns EMP Number ENO, integer, Primary Key), Name (NAME, character variable width 20), Date of birth (DOB, Date), Gender (GENDER, character width 1) and Department (Dept, character variable width 4).
Write MySQL statements for the following.
- i) Display the structure of the table.
- ii) Display all the information from the table.
- iii) Add a new column Salary(Sal , decimal(7,2) at the end of the table
- iv) Delete the row where Emp number of the emp is 1001.
- v) Change the Department of emp with Empno 1004 to Admin
- vi) Rename the table Emp to Employee
- d Explain the following inbuilt function in My SQL
- 1) NOW() 2) TIME() 3) CURDATE() 4) DAYNAME()
5) ROUND() 6) SQRT 7) ABS()
- Q 4 A a Answer any one sub question from a) and b) in My SQL 8
- There exist a table TAX containing columns Pan Number (PAN, Integer), name (NAME, variable character), City (CITY character),Taxable Income(INC,Integer) and Income Tax(ITAX,Integer)
- Write MySQL queries for the following
- i) Display Pan Number , Name and Income Tax
- ii) Display Pan Number , Name and Income Tax where taxable Income is more than the Average Taxable
- iii) Display City, maximum and minimum Taxable income group by city
- iv) Display Pan Number , Name and taxable Income where income tax is equal to the highest Income Tax
- v) Display all the rows where name contains 'B'

- b There exist a table FLIGHT having columns flight number (FNO, integer), destination name (DEST, character), Stopover name (STOP, character), and amount of the ticket (AMT, integer)

Write MySQL queries for the following

- Display flight number, destination name and amount collected for the stopover Dubai.
- Display flight number, destination name and stop over name where amount collected is above average amount collected.
- Display all the rows from the table in ascending order of stop over and descending order of amount collected
- Display flight number and destination name group according to stop over names

B Answer any one sub question from c) and d) in My SQL

- c There exist a table STAFF with columns Employee ID (E_ID, integer), employer name (ENAME, character), department ID (DID, integer) manager id (MGID, integer), salary (SAL, numeric) and hiring date (HDATE, date)

Write MySQL queries for the following:

- Display all the rows from this table
 - Display the name and hiring date of all the employees who do not have manager
 - Display employer name as employee name (EMPNAME) from the table
 - Display employee ID, department ID and salary of the employees whose manager ID is 102 or 105
 - Display the employee ID employee name and salary of the employees whose salary is greater than 15000
- d There exist a table examination containing columns exam seat number (ESNO, integer), name of the student (SNAME, variable character), gender (GEN, character), marks (MKS, numeric) and grade (GRADE, character)
- Write MySQL queries for the following
- Display all the rows where the grade is B
 - Display seat number, name and marks of students whose marks are equal to to lowest marks
 - Display seat number, marks and grade of students whose marks are above average marks
 - Display gender, minimum marks and maximum marks of students grouped by grades

Q 5 A Answer any one sub question from a) and b) in MS- EXCEL

- a The following data has been entered in a worksheet.

	A	B	C	D
1	Name	Age	City	Sales
2	Anita	41	Mumbai	320000
3	Anish	24	Delhi	200000
4	Rita	35	Surat	205000
5	Rushabh	42	Chennai	302000
6	Alex	50	Mumbai	540000
7	Eliza	44	Pune	320000
8	Mahesh	27	Mumbai	501000

Write the steps to -

- 1) Sort the data in the ascending order of Name
 - 2) Calculate subtotal of sales for each city.
- b The following spread sheet contains the amounts invested, the rate of interest and the period of investment in years. Write the steps to obtain the simple and compound interest in columns C and D.

	A	B	C	D
1	Name	Amount	S.I	C.I
2	Ravish	500000		
3	Dev	250000		
4	Aabha	190000		
5	Annie	560000		
6	Number of years (n)	10		
7	Rate of Interest (r%)	8		

Given that, Simple Interest (S.I) = $(p*n*r)/100$

Compound Interest (C.I) = $p*(1+r/100)^n - p$

- B Answer any one sub question from c) and d) in MS- EXCEL
- c Answer the following using spreadsheet giving the runs scored by batsman in 5 matches.

	A	B	C	D	E	F	G	H
1	NAME	Match1	Matc2	Match3	Match4	Match5	TOTAL	AVG
2	Sachin	76	78	98	54	115		
3	Ganguly	45	56	54	45	12		
4	Kapil	36	85	56	89	65		
5	Dravid	59	45	54	25	78		
6	Kumble	45	25	12	14	58		
7								
8	HIGHEST SCORE							
9	LOWEST SCORE							

Write the steps to

Calculate

- 1) Total and Average score in column G and H.
 - 2) Match-wise calculate the Highest and the lowest score in row 8 and 9.
- d Explain the following built in functions in MS-EXCEL
- | | | | |
|-----------|-----------------|-----------|-----------|
| 1 IPMT() | 2. ROUNDDOWN () | 3. SQRT() | 4.COUNT() |
| 5.FLOOR() | 6. PV() | 7. MOD() | |