

17/11/2017

Q. P. Code : 22287

(3 Hours)

[Total Marks : 100

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

- I. (A) Select the most appropriate answer from the options given below (Any ten) : 10
- (1) _____ is not an element of Integrated Marketing Communication.

(a) Internet	(b) Events & Sponsorship
(c) Physical Distribution	(c) Sales Promotion
 - (2) _____ advertising creates generic demand for products

(a) Primary	(b) Selective
(c) Social	(d) Trade
 - (3) _____ is the oldest form of advertising agency.

(a) Mega agency	(b) Space broker
(c) Creative boutique	(d) In-house agency
 - (4) _____ department in an advertising agency co-ordinates the advertising production process.

(a) Media	(b) Traffic
(c) Client Service	(d) Accounts
 - (5) _____ is a person in an advertising agency responsible for writing headlines and slogans

(a) Visualiser	(b) Media Executive
(c) Copywriter	(d) Account Executive
 - (6) _____ skill is required for people working in the creative department of an advertising agency.

(a) Communication	(b) Visualising
(c) Marketing	(d) Organising
 - (7) _____ advertising is deceptive

(a) Product	(b) Institutional
(c) Surrogate	(d) Local
 - (8) Point of Purchase advertising helps in stimulating _____ purchase.

(a) Impulse	(b) Planned
(c) Budgeted	(d) Online
 - (9) 'Swacch Bharat' campaign is an example of _____ advertising.

(a) Political	(b) Pro-Bono
(c) Institutional	(d) Trade
 - (10) _____ refers to incremental value of the brand

(a) Brand Image	(b) Brand Loyalty
(c) Brand Equity	(d) Brand Personality
 - (11) _____ advertising helped Maggi to regain its market share after the crisis.

(a) Green	(b) Advocacy
(c) Political	(d) Product

TURN OVER

- (12) Advertising spends on _____ advertising is growing at a faster rate as compared to others.
- (a) Print (b) Digital
(c) Cinema (d) Radio
- (b) State whether the following statements are true or false (Any ten) :— 10
- (1) IMC is same as promotion mix.
 - (2) Sign Boards are the oldest form of Advertising.
 - (3) Radio is no longer a useful medium for advertising.
 - (4) Client Turnover is a negative sign of growth for an advertising agency.
 - (5) Commission is a traditional method of agency compensation.
 - (6) Account Executives handle finances of an advertising agency.
 - (7) Jio has used an effective Integrated Marketing Strategy to fight competition.
 - (8) Advertisements having direct comparison with a competitors products are unethical.
 - (9) Advertising always has a positive impact on the society.
 - (10) Decoding uses signs & symbols to communicate the advertising message.
 - (11) The Jan Dhan Yojana of the prime minister has used Doordarshan channel for effective promotion in regional areas.
 - (12) Social media has made advertising execution interactive.
2. Answer any **two** of the following :— 15
- (a) Explain the meaning of Integrated Marketing Communication (IMC). What is the role of advertising within IMC ?
 - (b) Define advertising. Who are the active participants of advertising ?
 - (c) Explain the classification of advertising on the basis of functions.
3. Answer any **two** of the following :— 15
- (a) What are the factors considered while selecting an advertising agency ?
 - (b) How can an advertising agency maintain a healthy relationship with its clients ?
 - (c) What are the unique skills required for a career in advertising ?
4. Answer any **two** of the following :— 15
- (a) How does advertising affect market competition ?
 - (b) Discuss the common ethical issues in advertising.
 - (c) Describe how ASCI self-regulates advertising in India.
5. Answer any **two** of the following :— 15
- (a) With the help of a diagram explain the advertising communication process.
 - (b) Explain the features of corporate image advertising.
 - (c) Describe different execution styles of advertisements.

6. Write short notes on any **four** of the following :—

- Any five benefits of advertising
- Creative Pitch
- Pro bono advertising
- AIDA
- Effect of advertising on cultural values
- Brand equity.

20

(मराठी रूपांतर)

वेळ : ३ तास

एकूण गुण : १००

- सूचना : (१) सर्व प्रश्न अनिवार्य आहेत.
 (२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 (३) मूळ इंग्रजी प्रश्न प्रमाण मानावेत.

१. खालील पर्यायांमधून योग्य पर्याय निवडा (कोणतेही दहा) :-

१०

- हा सामूहिक विपणन संदेशवहनातील घटक नाही..
 (अ) इंटरनेट (ब) प्रसंग आणि प्रायोजकत्व
 (क) भौतिक चित्रण (ड) विक्रय वृद्धि
- ही जाहिरात वस्तूंसाठी सामान्य मागणी तयार करते .
 (अ) प्राथमिक (ब) निवडक
 (क) सामाजिक (ड) व्यापारीक
- हा जाहिरात एजन्सीची जुना प्रकार आहे
 (अ) मोठी एजन्सी (ब) जागा मध्यस्थ
 (क) सर्जनशील बुटीक (ड) घरातील एजन्सी
- हा विभाग जाहिरात एजन्सीतील जाहिरात उत्पादन प्रक्रियेत समन्वय करतो.
 (अ) माध्यमे (ब) ट्रॉफिक
 (क) ग्राहक सेवा (ड) लेखापरिक्षण
- ही व्यक्ती जाहिरात एजन्सीतील शिर्षक आणि घोषवाक्य लिहीण्यास जबाबदार असतो.
 (अ) कल्पकता करणारा (ब) माध्यम अधिकारी
 (क) कॉपीरायटर (ड) लेखापरिक्षण अधिकारी
- जाहिरात एजन्सीच्या सर्जनशील विभागातील कार्यकारी लोकांसाठी हे कौशल्य गरजेचे आहे.
 (अ) संदेशवहन (ब) कल्पकता
 (क) विपणन (ड) संघटनात्मक

[TURN OVER

Please check whether you have got the right question paper.

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

Q1. Objective Questions:

A) Choose the correct answer from the options given below (any ten): (10 Marks)

1. Henri Fayol stated _____ principles of management.
(Ten, Twelve, Fourteen)
2. Ethos is originally a _____ word that signifies character.
(Roman, Greek, Indian)
3. _____ skills are also known as interpersonal skills.
(Technical, Human Relations, None of these)
4. _____ is a long-term action plan for achieving the goals.
(Strategy, Procedure, Program)
5. Planning needs to be _____.
(complicated, flexible, rigid)
6. Heuristic technique is a _____ technique.
(rule of thumb, blind, trial and error)
7. Formal organisation structure is _____ in nature.
(official, un-official, un-structured)
8. Delegation of authority _____ the burden on superior.
(maintains, reduces, increases)
9. De-centralization is necessary for effective management of a _____.
Business organisation. (small, medium, large)
10. _____ uses network analysis by identifying critical and non-critical activities.
(PERT, CPM, Budgetary Control)
11. Noise and distance are _____ barriers to effective communication.
(physical, cultural, psychological)
12. _____ is a function of leadership.
(Directing, Confidence, Vision)

B) State whether the following statements are True or False (any ten): (10 Marks)

1. Staffing involves selection of right person for the right job.
2. Division of work leads to specialization.
3. Controlling is a measuring and correcting device.
4. Only external environmental factors are analyzed in the planning process.
5. In Management By Exception, the managers get involved in day to day activities of the employees.
6. Use of technology leads to quick decision-making.
7. Matrix Structure is a combination of project and functional organisation.
8. Tall Organisation Structure has very few levels of hierarchy.
9. Successful Functional Departmentation requires good co-ordination.
10. Leadership is a personal quality.
11. Budgetary Control technique is qualitative in nature.
12. Cultural diversity causes communication problem.

Q 2. Answer any two of the following: (15 Marks)

- a) Define Management. Explain the nature of management.
- b) Explain the F.W.Taylor's Theory of Scientific Management.
- c) Explain the dimensions of management stated by Peter Drucker in Modern Approach.

Q 3. Answer any two of the following: (15 Marks)

- a) Define Planning and state its importance.
- b) Explain briefly the steps involved in the MBO process
- c) What are the essentials of sound Decision Making?

Q4. Answer any two of the following: (15 Marks)

- a) Explain the features of Line and Staff Organisation Structure.
- b) Discuss Tall and Flat Organisation in detail.
- c) What is Delegation of Authority? Describe the process of Delegation of Authority.

Q.5 Answer any two of the following:

(15 Marks)

- (a) What is Motivation? State its importance.
- (b) Explain the different Styles of Leadership.
- (c) What are the essentials of a good Control System?

Q6. Answer any four Short Notes:

(20 Marks)

- i) Indian Ethos in Management
- ii) Management Information System
- iii) Virtual Organisation
- iv) Departmentation
- v) Management Audit
- vi) Financial factors influencing Motivation

Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory subject to internal choice.
 2. All questions carry equal marks.
 3. Figures to the right indicate maximum marks.

Q.1 Answer any **Two** of the following:-

- a) Explain the essentials of a valid contract. 10
- b) Discuss the meaning of 'Offer' in a contract and the legal rules regarding offer. 10
- c) Who is competent to contract? Explain the effects of a Minor's agreement. 10
- d) Discuss the essentials of 'consideration' in a contract. 10

Q.2 Answer any **Two** of the following:-

- a) Explain the meaning of 'Free Consent' in a contract. Distinguish between agreements entered into by 'Fraud' and agreements entered into by 'Misrepresentation'. 10
- b) What is a void agreement? Explain the agreements declared void under the Indian Contract Act. 10
- c) Discuss the 'Quasi Contracts' given under the Indian Contract Act. 10
- d) Explain the methods of discharge of a contract by operation of law. 10

Q.3 Answer any **Two** of the following:-

- a) Distinguish between the Contract of Indemnity and the Contract of Guarantee. 10
- b) Explain the Rights of a Bailor in a contract of Bailment. 10
- c) Distinguish between contracts of Pledge and Lien. 10
- d) Discuss the duties of an Agent under the Indian Contract Act. 10

Q.4 Answer any **Two** of the following:-

- a) Explain the essentials of a Contract of Sale and state the classification of goods. 10
- b) Explain the meaning of 'Conditions' and the 'Implied Conditions' under the Sale of Goods Act. 10
- c) Discuss the rules relating to transfers of property in the case of sale of specific goods and the sale of unascertained goods. 10
- d) Explain the concept of 'Unpaid Seller' and the unpaid seller's right of, 'Stoppage of goods in Transit' and 'Right of Resale.' 10

Q.5 Answer any **Two** of the following:-

- a) Explain the essentials of a Negotiable Instrument. 10
- b) Distinguish between a Cheque and a Bill of exchange. 10
- c) Explain the characteristics of a Cheque. Discuss the types of crossing of cheques. 10
- d) Explain the meaning of Payment in Due Course, Noting and Protest under the Negotiable Instruments Act. 10

S.Y.B. Com : Semester - III
Business Economics - III
28/11/2017

Q.P. Code : 22083

[Time: 3 Hours]

[Total Marks: 100]

NB:

1. All questions are compulsory.
2. All questions carry equal marks.
3. Use of simple calculator is allowed.
4. Draw neat diagrams wherever necessary.

- Q.1 a. Explain the following concepts (Any FIVE) 10
- | | |
|--------------------------------|------------------------------------|
| i. Gross Domestic Product | ii. Prosperity |
| iii. Aggregate Demand Function | iv. Marginal Efficiency of Capital |
| v. IS curve | vi. Phillips Curve |
| vii. Income Velocity | viii. Inflation targeting |
- b. Choose the right answer from the given options and rewrite the statements 10
- i. ----- is a leakage from circular flow of aggregate income and expenditure.
a. Exports b. Tax
c. investments d. Public expenditure
 - ii. Green Gross Domestic product is an index of:
a. Loss of biodiversity b. Cost of climate change
c. Environmental costs of economic activities d. all the above
 - iii. Says' Law of market states that:
a. Demand creates its own supply b. Supply creates its own demand
c. Demand is greater than supply d. Supply is greater than demand
 - iv. When Income equals consumption, savings will be -----
a. Positive b. Negative
c. Zero d. Infinity
 - v. After reaching full employment, the aggregate supply curve becomes-----
a. Horizontal Straight Line b. Vertical straight line
c. Upward sloping d. Downward sloping
 - vi. The LM curve indicates ----- equilibrium
a. Money market c. Goods market
c. Foreign market d. Labour market
 - vii. Supply side economics aims at increasing government revenue by-----.
a. Reducing taxes b. Increasing taxes
c. Reducing prices d. Increasing prices.
 - viii. During inflation, _____ gain
a. Debtors b. Creditors
c. Fixed income earners d. Poor
 - ix. Cost push inflation is also known as _____.
a. Wage push inflation b. Spiral inflation
c. Supply side inflation d. All the above
 - x. During inflation, RBI _____ Bank Rate and Cash Reserve Ratio.
a. Increases b. Reduces
c. Does not change d. None of the Above

[TURN OVER

- Q.2. Answer any two of the following: 20
- Explain with the help of flowchart, the circular flow of aggregate income and expenditure in a closed economy.
 - Define trade cycles and explain its phases with a help of a diagram.
 - Examine the features and criticisms of Says law of market.
- Q.3. Answer any two of the following: 20
- 'The Starting point of Keynes' theory of employment is the Principle of Effective Demand' – Explain.
 - Define consumption function and explain the subjective and objective factors affecting consumption.
 - Given investment to be Rs. 100 crores and MPC 0.5, explain the working of investment multiplier.
- Q.4. Answer any two of the following: 20
- How do you derive LM curve? Explain the impact of shift in LM curve.
 - Write a note on Stagflation.
 - Explain the basic prepositions of supply side economics.
- Q.5. Answer any two of the following: 20
- Explain the determinants of money supply.
 - Describe Fisher's equation of exchange.
 - Explain with the help of suitable diagram the demand pull and cost push inflation.
-

Business Management -
Marketing Management

Q. P. Code: 26034

[Three Hours]

[Total Marks: 100]

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

1. A) Fill in the blanks with correct options. (Answer any 10) (10)
1. _____ is one of the micro environment factor.

a) Customer	b) Economic Environment.
c) Political Environment.	d) International Environment.
 2. _____ marketing environment is a combination of all other marketing environmental factors of many countries.

a) Economic	b) International
c) Political	d) None of these
 3. _____ is the process of satisfying the needs and wants of the customers.

a) Sales	b) Purchase
c) Marketing	d) All of these
 4. SWOT involves analysis of _____ environment.

a) Internal	b) External
c) Both	d) None of these
 5. _____ is the plan of action designed to achieve the overall marketing objectives of the organization.

a) Planning	b) Research
c) Marketing Strategy	d) None of these
 6. _____ factors is termed as controllable factors.

a) External	b) Internal
c) Both	d) All of these
 7. _____ is the last step in new product development process.

a) Idea generation	b) Product development
c) Review	d) Marketing Strategy
 8. _____ is the second stage of PLC.

a) Introduction	b) Growth
c) Maturity	d) Decline
 9. _____ is the starting point of all marketing activities.

a) Customer	b) Price
c) Distribution	d) Promotion
 10. _____ is one of the internal factors affecting pricing of the product.

a) Cost	b) Competition
c) Consumer	d) Intermediaries.
 11. _____ technique of pricing is one of the pricing methods.

a) Skimming	b) Penetration
c) Deferential	d) Value
 12. _____ is an important variable of the marketing mix.

a) Customer	b) Competitor
c) Price	d) All the above

- B) State whether the following statements are **True** or **False**: (Answer any 10) (10)
1. Employee is one of the Micro environment factors.
 2. Cultural and social environment are separate from each other.
 3. "Bottom of the Pyramid" concept was developed by Philip Kotler.
 4. Marketing Strategy is an action plan to achieve short-term objective only.

5. Michael Porter suggested four forces to be observed for industry attractiveness.
6. Updated technology is one of the weakness factor under SWOT analysis.
7. Product positioning is to handle competitive pressures.
8. During introductory stage of PLC, the producer use heavy advertising.
9. Product positioning depends on the high price & quality of the product.
10. Survival is the one of the key objective while fixing the price of product.
11. Estimating cost is the first steps in pricing.
12. Target return pricing is mostly used by monopolist in the market.

- Q2. A. Define Marketing Management? Explain its functions. (08)
B. Discuss any three macro environmental factors with specific reference to India. (07)

OR

- Q2. C. Explain the emerging marketing opportunities in India. (08)
D. Discuss the features of international marketing environment. (07)

- Q3. What is the Marketing strategy? Describe the various features involved in it. (15)

OR

- Q3. A. Write a note on Michael Porter's five competitive forces. (08)
B. Describe various steps involved in strategic marketing planning process. (07)

- Q4. A. Discuss the various levels of product. (08)
B. Explain the characteristics in different product life cycle stages. (07)

OR

- Q4. Define product positioning? Explain the importance of Product positioning. (15)

- Q5. A. Elaborate the steps in pricing of a product. (08)
B. Explain the various objectives of pricing. (07)

OR

- Q5. Explain in details various methods of pricing (15)

- Q6. A. Marketing management is important in creating superior customer value. Comment (10)
B. Describe the steps involved in new product development. (10)

OR

- Q6. Write short notes. (Answer any 4) (20)

1. SWOT Analysis.
2. Micro Environment.
3. Industrial goods.
4. Analyzing Competitions.
5. Features of marketing.
6. External factors affecting pricing decisions.

25/11/2017

SYBloom - Semester III
Financial Accounting and Auditing V
Introduction to Management Accounting Q.P. Code : 22501

[Time: 3 Hours]

[Marks: 100]

- N.B :
1. All question are compulsory.
 2. Figures to right indicates full marks.
 3. Working should form part of the answer.
 4. Simple calculator is allowed.

Q.1 A) Select the most appropriate answer [Any ten].

10

- (1) The basic function of management accounting is _____.
 - a) To serve Government
 - b) To serve the management in performing if function effectively.
 - c) To serve the public
- (2) In the vertical Balance Sheet, Bank Overdraft is considered as _____.
 - a) Current Asset
 - b) Quick Current Liability
 - c) Fixed Asset
- (3) _____ expresses all items of a financial statement as a percentage of some measure of the company.
 - a) Commonsized statement
 - b) Comparative statement
 - c) Trend statement
- (4) Satisfactory level of Current Ratio is _____.
 - a) 1:1
 - b) 3:1
 - c) 2:1
- (5) _____ shows how manytimes per period the company pays its average payable amount.
 - a) Creditors Turnover Ratio
 - b) Debtors Turnover Ratio
 - c) Stock Turnover Ratio
- (6) If cash flows are not uniform , the calculation of payback period takes a _____.
 - a) Common profit
 - b) Favourable position
 - c) Cumulative form
- (7) The current worth of a sum of money to be received at a future date is called _____.
 - a) Future value
 - b) Present value
 - c) Salvage value

(8) Total cash outflow is ₹ 85,000 and present value of total cash inflow is ₹ 75,000. The Net Present value is _____.

- a) ₹ 10,000
- b) ₹ (-)10,000
- c) ₹ 2,000

(9) Using Profitability Index, the preference rule for selection of the machine is _____.

- a) The lower Profitability Index
- b) The higher Profitability Index
- c) Both a and b

(10) Operating cycle refers to the time required to convert the _____ to be converted into products and the time it takes for those products to be sold and turned back into cash.

- a) Cash
- b) Assets
- c) Liabilities

(11) Inventory is ₹ 20,000 and average stock held is ₹ 4,000. The stock holding period for 360 days in a year is _____.

- a) 72 days
- b) 180 days
- c) 5 days

(12) _____ provides information about financial position of the company.

- a) Revenue Statement
- b) Cashflow Statement
- c) Balance Sheet

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

10

- 1) Financial statements of a company prepared at the end of the financial year provide information only to the owners of the business.
- 2) Combined ratios show the relationship between two figures which are taken from the Balance Sheet only.
- 3) Depreciation is a cash business expenditure.
- 4) Working capital means Net Current Assets.
- 5) Capital Budgeting decisions are long term investment decisions.
- 6) Trend Analysis shows the trend in the performance and position of an organisation.
- 7) When the comparison of financial data is over a number of accounting years relating to one company only it is called as inter company analysis.
- 8) In preparing the estimate of Working Capital, Debtors cannot be valued at cost.
- 9) Permanent Working Capital remains constant.
- 10) Net Profit Ratio is a measure of profitability.
- 11) Payback Method is a modern technique of Capital Budgeting.
- 12) Public Deposits accepted by a company are a part of Shareholders Fund.

Q.2 A) From the following details of A Ltd. prepare a Common Size Income Statement in vertical form suitable for analysis. 08

M/s A Ltd.

Revenue Statement for the year ending 31st March, 2017

Particulars	(₹)
Net Sales	?
Less : Cost of Sales	?
Gross Profit (25% on Sales)	4,00,000
Less : Operating Expenses	?
Operating Profit	?
Add : Non Operating Income	10,000
Less : Non Operating Expenses	40,000
Net Profit Before Tax	80,000
Less : Tax(50%) on Profit	
Before Tax	?
Net Profit After Tax	?

Q.2.B) From the following prepare a Comparative Balance Sheet of B Ltd. in a vertical form suitable for analysis. 07

Balance Sheets

Liabilities	31/3/17 (₹)	31/3/16 (₹)	Assets	31/3/17 (₹)	31/3/16 (₹)
Share Capital	1,43,500	1,20,000	Fixed Assets	1,05,000	88,500
Bank Loan	28,000	21,000	Investment	24,000	18,000
Current Liabilities	76,000	69,000	Current Assets	1,18,500	1,03,500
	2,47,500	2,10,000		2,47,500	2,10,000

OR

Q.2 You are required to prepare Trend Income Statement in vertical form suitable for analysis. 15

M/s C Ltd.

Balances for the year ending on 31st March of each year

	(₹)	(₹)	(₹)
	31/3/15	31/3/16	31/3/17
Net Sales	60,000	80,000	1,00,000
Opening Stock	6,000	10,000	14,000
Purchases	34,000	38,000	40,000
Wages	3,000	6,000	4,000
Carriage Inward	4,000	8,000	8,000
Closing Stock	?	?	12,000
Office Expenses	2,000	2,400	3,000

Administrative Expenses	2,000	2,000	2,000
Selling Expenses	1,400	1,800	2,000
Distribution Expenses	1,000	800	1,200
Finance Expenses	1,200	800	2,000
Interest received	3,000	4,000	6,000
Loss on sale of Investment	1,000	600	1,000

Make provision for Income Tax at the rate of 40% on Net Profit Before Tax of each year.

Q.3

M/s C Ltd.
Balance Sheet as on 31st March, 2017

15

Liabilities	Amount (₹)	Assets	Amount (₹)
Equity Share Capital	3,30,000	Debtors	68,000
5% Preference Share Capital	1,00,000	Bills Receivables	12,000
Reserves	68,000	Cash & Bank Balance	32,000
Profit & Loss Account	32,000	Stock	38,000
Creditors	48,000	Other Current Assets	68,000
5% Debentures	1,10,000	Preliminary Expenses	12,000
Provision for Income Tax (current year)	20,000	Fixed Assets	5,47,000
Bills Payable	32,000	Prepaid Expenses	5,000
Bank Overdraft	22,000		
Proposed Dividend	20,000		
	7,82,000		7,82,000

Other details of the company for the year 2016-17:

- 1) Sales ₹ 8,00,000 (80% on credit)
- 2) Credit Purchases ₹ 4,00,000
- 3) Net Profit Before Tax ₹ 60,000
- 4) Dividend on Equity Shares ₹ 15,000

Calculate:-

- 1) Liquid Ratio
- 2) Creditors Turnover Ratio
- 3) Stock Working Capital Ratio
- 4) Debtors Turnover Ratio
- 5) Capital Gearing Ratio
- 6) Dividend Payout Ratio
- 7) Return on Capital Employed

OR

SYBCom

10/11/2017

Q.P. Code: 23792

Sem-III

[Time: Three Hours]

[Marks:100]

Please check whether you have got the right question paper.

- NOTE:**
1. All questions are compulsory.
 2. Q.1 and Q.6 carry 20 marks each.
 3. Q.2, Q.3, Q.4 and Q.5 carry 15 marks each.
 4. Use of simple calculator is allowed.

Q 1) (A) Fill in the blanks with proper words: (Answer any 10)

(10)

1. In dissolution of partnership firm all assets are transferred to Realization A/c _____ side.
2. Debit balance on Realisation A/c represents _____.
3. On Amalgamation _____ assets are transferred to partners capital Accounts.
4. Partnership firm has _____ liability.
5. If asset is depreciated Realisation A/c is _____.
6. Trade Mark is a _____ assets.
7. Return Inward is deducted from _____.
8. Payment made in advance is shown on _____ side of balance sheet.
9. Goodwill written off in the books of new firm is debited to _____ Account.
10. The balance due to retiring partner is transferred to his _____ account until final settlement.
11. After all external liabilities are paid the balance cash is paid to the partners as per _____ method.
12. On dissolution of firm payment of unrecorded liability is debited to _____ account.

(B). Match the following: (Answer any 10)

(10)

Column 'A'	Column 'B'
1) Dues to employees	a) 12 % p .a
2) Fluctuating Capital Method	b) Distributed among the partners
3) Excess capital method	c) Closing stock
4) Amalgamation of firms	d) Liability
5) Purchase Consideration	e) created after payment of external liability
6) Loose tools	f) 6 % p.a
7) Preferential liability	g) Income tax dues
8) Interest on Partner's Loan	h) Not a fixed asset
9) Reserve for contingent Liabilities	i) Amount payable by purchasing company
10) Income received in advance	j) Purchase Consideration
11) Unsold stock at the end of the year	k) Highest Relative Capital method.
12) General Reserve	l) Separate current A/c is not opened
	m) Preferential Liability

Q.2 The Following is the Trial balance of a firm as on 31st March 2017.

(15)

Particulars	Debit (Amount)	Particulars	Credit (Amount)
Drawings:		Capital Accounts:	
Ajay	12,000	Ajay	30,000
Vijay	12,000	Vijay	30,000
Sanjay	12,000	Sanjay	30,000
Purchases	1,56,000	Sales	2,94,000
Return inward	2,400	Return Outward	2,000
Stock	24,000	RDD	8,800
Salary	27,000	Bank Loan	20,000
Office Expenses	16,500	Creditors	76,500
Bad Debts	2,100	Bills Payable	8,700
Carriage Inward	4,500		
Carriage Outward	6,750		
Debtors	1,00,000		
Bills Receivables	3,250		
Bank	8,000		
Cash	2,500		
Investments	25,000		
Premises	50,000		
Machinery	36,000		
	5,00,000		5,00,000

On 1st October 2016, Ajay Retired and the following adjustments were agreed upon:

1. Goodwill of Rs.90,000 was brought into the books of accounts.
2. Furniture worth Rs. 20,000 was purchased on 30th June 2016, but the invoice was not recorded in the books.
3. Balance in Ajay's Accounts after making all adjustments was to be transferred to his loan account carrying interest @16%.
4. Closing stock was valued @42,000.
5. Depreciate machinery by 10%, Premises by 5% and Furniture by 5% p.a.
6. Provide interest on capital @10%.

Prepare Trading and Profit & loss Account for the year ended 31st March 2017,

OR

Q.2.

(15)

Krishna was carrying on business as a wholesale business man. He closes his books of accounts by 31st March every year. Arjun was his Manager on a monthly salary of Rs.2,000 till 30th September 2016; and from 1st October 2016, it was agreed that he will be admitted as partner with 1/3rd share in profit and loss without any salary.

The books of the firm yielded the following Trail Balance at the end of the year on 31st March 2017.

Details	Debit (Amount)	Credit (Amount)
Krishna's Drawing and capital	20,000	37,000
Purchase and Sales	2,10,000	3,30,000
Debtors and Creditors	15,000	8,700
Furniture and Fittings	9,000	
Motor car	15,000	
Stock (01-04-2016)	30,000	
Bank	15,000	
Cash	900	
Salaries	15,000	
Advertising and Selling expenses	33,000	
Professional Charges	2,400	
Rent	6,400	
Prepaid Rent	400	
Bills Receivable and Bills Payable	8,900	5,300
	3,81,000	3,81,000

The Following additional information is available:

1. Purchases were Rs.1,00,000 upto 30th September 2016.
2. Sales during the first six months of the year were Rs.1,10,000.
3. Stock on 30th September 2016, and 31st March 2017 was Rs.50,000 and Rs.20,000 Respectively.
4. Furniture and Fittings are to be depreciated @10% and Motor Car @ 20%.
5. Rent which was Rs.450 per month upto 30th November 2016, was increased to Rs.600 per month. From 1st December. 2016.

You are required to prepare Trading and Profit and Loss account in Columnar Form.

Q 3)

P, Q and R are partners of M/s. Piku Stationers, sharing Profits and Losses in the ratio of 1:1:2.

On 30th June, 2017. They decided to dissolve their firm when their Balance sheet was as under –

LIABILITIES	Rs.	ASSETS	Rs.
Capital - P	2,40,000	Goodwill	1,20,000
Q	1,60,000	Building	2,40,000
R	3,00,000	Plant	2,68,000
General Reserve	80,000	Stock	1,23,000
Loan From Q	40,000	Debtors	1,80,000
Sundry Creditors	1,60,000	Bills Receivable	37,000
		Bank	12,000
	9,80,000		9,80,000

The realisation and expenses of realisation were as stated below:

Date	Realisation	Expenses
31 st July	1,10,000	2,000
31 st August	3,40,000	10,000
30 th September	3,50,000	5,000
31 st October	1,62,000	3,000

You are required to prepare statement to show the piecemeal distribution of cash available under Highest Relative Capital Method.

OR

Q 3).

(15)

The firm of Py Ra Midas present you with the following Balance Sheet drawn as on 31st March, 2017 :

Liabilities	Rs.	Asset	Rs.
Sundry Creditors	74,000	Cash in hand	6,000
Capital Accounts :		Sundry Debtor	68,000
P	80,000	Stock in Trade	78,000
R	60,000	Machinery	1,02,000
M	54,000	Current Accounts :	
		R	8,000
		M	6,000
	2,68,000		2,68,000

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

1. A. Explain the following concepts: (any five)

(15)

1. Scheduled tribes
2. Political rights
3. Recovery after Disaster
4. Avalanches
5. Scientific temper
6. Hippocratic oath
7. Non-Verbal Communication
8. Reflective listening

OR

B Write a detailed note on the Foundation Course (Semester III) project submitted by you.

2). A. 'Women belong to the vulnerable category in India'. Comment.

(15)

OR

B. Examine the Constitutional and Legal rights of children in India.

3) A. Examine the impact of floods on human life. Suggest some measures for protection. (15)

OR

B. Define Disaster Mitigation. Explain the different objectives of Disaster Mitigation.

4) A. Write a note on scientific development in the Age of Reason and Enlightenment. (15)

OR

B. Bring out the differences between science and technology.

5. A. Comment on the barriers to effective communication. How can one overcome these barriers?

(15)

OR

B. Explain Statement of Purpose (SOP). Discuss the ways and approaches to write an SOP.

(मराठी रूपांतर)

सूचना : (१) सर्व प्रश्न अनिवार्य आहेत.

एकूण गुण: ७५

(२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

वेळ: २ तास ३० मिनिटे

प्रश्न १ अ) खालील संकल्पना स्पष्ट करा. (कोणत्याही पाच)

(१५)

१. अनुसूचित जमाती
२. राजकीय हक्क
३. आपत्तीनंतरची सुधारणा
४. भूस्खलन
५. शास्त्रीय दृष्टीकोन (कल)
६. हिप्पोक्रेटीसची शपथ
७. अशाब्दिक संज्ञापन
८. प्रतिसादात्मक श्रवण

किंवा

प्रश्न १ ब) पायाभूत अभ्यासक्रम (सत्र-३) साठी तुम्ही सादर केलेल्या प्रकल्पावर सविस्तर टीप लिहा.

प्रश्न २ अ) "भारतामध्ये महिला दुबळ्या वर्गात मोडतात". भाष्य करा.

(१५)

किंवा

प्रश्न २ ब) भारतातील बालकांच्या घटनात्मक आणि वैधानिक हक्कांचे परीक्षण करा.

प्रश्न ३ अ) मानवी जीवनावर पूरस्थितीच्या परिणामांचे परीक्षण करा. त्यापासून संरक्षण करण्यासाठी काही उपाय सुचवा.

(१५)