SYASC-101

22110

# RIZVI COLLEGE OF A/S/C FOUNDATION COURSE -Paper III (SEM III) Nov-2022

Duration: 2 1/2 Hrs

**Total Marks:75** 

Note:1. All questions are compulsory.

2. Figures to the right indicate full marks.

- Q.1(A). Explain the following concepts (Any Five) 15 Marks
- a. Minorities in India
- b. Child Abuse
- C. Disaster Mitigation
- d. Earthquake
- e. Superstition
- f. Cyber crimes
- g. Effective Listening
- h. VerbalCommunication

#### OR

- (B) Wrife a comprehensive note on the Foundation Course(Semester III) project submitted by you.
- Q.2.(/1) What are the constitutional rights of women in India? How are

they violated by society? 15 Marks

#### CR

- (B) How do Scheduled Caste people suffer in the society? Discuss the laws implemented in favour of this vulnerable group.
- Q.3.(A) Describe the categories of disasters .How do they affect human life? 15 Marks OR
- (B) Discuss in detail about National Disaster Management Act 2006 and National Policy on Disaster Management 2009.
- Q.4.(A) Write a detailed note on Science. 15 Marks

#### OR

- (B) What is technology? State the characteristics and application of technology in modern human living.
- Q.5.(A) What are different types of non-verbal communication? Discuss the barriers to effective communication. **15 Marks**

#### OR

(B) Describe the styles of leadership and advantages of team building.

ACCOUNTANCY AND FINANCIAL MANAGEMENT III Time: 3 Hours  Total Marks: 100
N.B (1) ALL THE QUESTIONS ARE COMPULSORY (2) ALL QUESTIONS CARRY EQUAL MARKS (3) USE OF SIMPLE CALCULATOR IS ALLOWED
Q1 (A) State whether the following statements are True or False(any ten):  1) The capital account always shows credit balance.  (10)
2) Partners Current account should always show a credit balance.
3)Salary to partners can be paid only if he has contributed more capital than other partners.
4)In piecemeal distribution of cash, cash is paid to partners in their capital ratio.
5) Government Dues is not a preferential liability.
6) Piecemeal distribution means division of physical assets in piece among partners.
7) Unpaid salaries of employees are shown on liability side of Balance sheet.
8) In absence of information, interest at 6%p.a.is allowed on partners loan
9) On conversion or sale of firm, realisation expenses paid by limited company is debited to , Realisation account.
10)AS 13 deals with amalgamation.
11) Closing Stock is valued at market price only.
12)On Amalgamation fictitious assets are transferred to capital account.
Q1 (b) Fill in the blanks (any 10) (10)
1) Bank loan taken by hypothecation of asset is treated as creditors.
2)Payment in advance is shown on the side of Balance Sheet.
3)When the assets of the firm are sold, account is credited.
4)Return outward is deducted from
5)Trade Mark is a asset.
6)The credit balance of revaluation account shows
7)In equitable approach shares are divided in profit sharing ratio.
8)Bad debts is a
9)Unproductive wages are debited to account.
10) Assets and Liabilities are transferred to realisation account at

12)Return inward is deducted from \_\_\_\_\_

Q2. Ajit and Bishansing were in partnership in a retail business sharing profit in the proportions of 3:2. As from 1<sup>st</sup> January, 2011; they admitted Chandu into partnership giving him one—fifth of the profits. Chandu brought in Rs. 20,000 in cash of Rs. 6,000 were considered as being in payment for his share of goodwill and remainder as his capital.

The following Trial Balance was extracted from the books as on 31st December, 2011. (20)

Particulars	Dr.	Cr
	 Rs.	Rs.
Purchase and Sales	1,71,625	2,62,650
Returns	5,250	4,125
Reserve for doubtful debts		5200
Sundry Debtors and Creditors	40,200	25,525
Bills Receivable and Bills Payable	20,070	11,950
Carriage inward	15,000	, - •
Carriage outward	2127	
Stock (1 <sup>st</sup> January2011)	39,725	
Salaries	9,795	
Furniture	5,000	
Alterations to shop	15,500	
Postage, Insurance and Stationery	3,240	
Trade Expenses	2,690	İ
Rent, Rates and Taxes	4,200	l
Bad Debts	400	
Loan at 5% to Dilip made on 1.2.2011	6,000	
Prepaid Insurance	240	
Outstanding Wages		1,200
Rent accrued but not paid		900
Capital Accounts	}	100
Ajit		15,000
Bishansingh		10,000
Cash paid by Chandu		20,000
Current Account :		20,000
Ajit	5,000	1.0
Bishansingh	4,000	
Chandu	2,000	
Cash in hand	4440	
Computer	30,000	
professional fees	4450	
oan from ICICI bank	4430	24.450
TOTOL DHIK	 2.01.000	34,450
You are required to proper the family T. I'	 3,91,000	3,91,000

You are required to prepare the firm's Trading and Profit & Loss Account for the year ending 31st December, 2011 and Balance Sheet as on that date having regard to the following information:

a) Stock at the end was Rs.20,000.

b) Sundry Debtors include item of Rs.300 for goods supplied to Bishansingh & item of Rs. 1,000 due from customer for account of sales, who has become insolvent.

- c) Depreciation on Furniture and Computer is to be charged at 10% per annum.
- d) Reserve for doubtful debts is to be maintained at 5% on the sundry debtors.
- e) Goods to the value of Rs.800 have been destroyed by fire and the Insurance Co. has admitted the claim for Rs.600 only.
- f) Bills Receivable includes only a dishonoured bill for Rs. 1,100.
- g) One -fifth of the alterations to the shop are to be written off.

#### OR

Q2. L, M, and N are partners sharing profits and iosses in the ratio of 2:2:1. They decide to dissolve the partnership as on 31" March ,2018 when their Balance Sheet was as follows:

(20)

Liabilities	Rs.	Assets	Rs.
Creditors	15,000	Cash in hand	9,060
lincome tax payable	4,000	Stock	40,000
Loan from bank	30,000	Debtors	60,000
(secures against stock)		Furniture	36,000
Loan from S	11,000	Motor Car	25,000
Capital:	1		
L	40,000		
М	40,000		
N	30,000		
	1,70,000		1,70,000

- 1) Bank could realise only 25,000 on disposal of stock.
- 2) A sum of Rs.3,000 was spent on repairing of furniture to get better price
- 3) Other assets realised as follows:

First Instalment Rs.12,000

Second Instalment Rs. 15,000

Third Instalment Rs.10,000

Fourth Instalment Rs.30,000

Fifth Instalment Rs. 35,000

Prepare a statement showing piecemeal distribution of cash by adopting Excess Capital Method.

Q3. The Balance Sheet of two firms M/s A & CO and M/s C & Co were as follows . (20)

M/s A &	M/s C &	Assets	M/s A &	M/s C
Co	Co		Со	& Co
Rs.	Rs.	<u> </u>	Rs.	Rs.
		Goodwill	9,000	
35,000		Investments	10,000	8,000
22,000	1	Debtor	9,000	4,000
	36,000	Furniture	12,000	6,000
	20,000	Premises	30,000	
	Co Rs. 35,000	Co Co Rs. 25,000 22,000 36,000	Co	Co         Co         Co         Rs.         Rs.         Co         Rs.         Rs.         Rs.         Rs.         Pool         Pool

Loans A C General reserve Bills Payable Creditors	10,000 5,000 20,000	10,000 4,000 10,000	Land Machinery Cash	15,000 15,000	50,000
i de la companya de	1,00,000	80,000		1,00,000	80,000

Terms of amalgamation were as follows:

- (1) The new firm AC & Co to cosider goodwill of both the firms at Rs. 12,000 each
- (2) The new firm to take over investments at 10% deprecition, Debtors and Furniture at book value, Premises at Rs. 53,000; Machinery at Rs 9,000 and such cash as would remain after discharge of partners loans of respective firms before amalgamation.
- (3) The new firm also assumed other liabilities of the old firm.

### Prepare:

Realisation account, Partners capital account and New Firm account in the books of old Firms and Balance Sheet in the books of New firm after amalgamation.

OR

Q3. A, B and C were in partnership sharing profits as 4:3:1 repectively. On 31-12-18, they decided to convert their firm into limited company, when their position was as follows:

	Balance Sneet as on 31" March , 2012 (20)				
Liabilities	Rs.	Assets	Rs.		
Mortgage Loan	16,000	Furniture	42,000		
Creditors	18,000	Machinery	48,000		
Capital:		Debtors	15,000		
Α	40,000	Stock	23,000		
В	30,000	Cash	2,000		
С	26,000				
	1,30,000		1,30,000		

The Company agreed to take over the following assets at the values stated below:

Machinery Rs.61,000

Stock

Rs.22,000

Furniture

Rs.31,800

Debtors

Rs.14,000

Goodwill

Rs.10,000

The Company also agreed to pay Rs,17,700 to Creditors in full settlement of their claims.

Out of purchase price Rs. 67,000 was paid in fully paid shares of Rs. 10 each and the balance was paid in cash

The expenses amounted to Rs.1,500. Shares were distributed in the ratio of final capital balances.

Pass necessary necessary ledgers in the books of the firm.

Q4. Sujata ,Sarita and Suman are partners ,sharing profits and losses in the ratio of 3:2:1 Suman is guaranteed profit of Rs.16,000 p.a. as her minimum share. Any deficiency will be borne by the other partners in the profit sharing ratio. Interest at the rate of 6% is to be allowed on fixed capital account. On 31" March 2018 Trial Balance was as under: (20)

Debit	Rs.	Credit	Rs.
Building	64,000	Fixed Capital:	
Machinery	50,000	Sujata	80,000
Vehicle	20,000	Sarita	60,000
Purchases	2,90,000	Suman	40,000
Stock	68,000	Current A/c:	
Wages	65,000	Sujata	16,000
Trade expenses	25,000	Sarita	9,000
Salaries	30,000	Sales	6,72,000
Repairs	28,000	Creditors	48,000
Commission	2,500	Provision for doubtful debts	3,000
Office expenses	33,200	Commission	4,000
Rates & Taxes	22,900	Discount	6,400
Bank Balance	1,42,400		
Debtors	84,000		
Suman's Current A/c	13,400		
	9,38,400		9,38,400

#### Additional information

- 1) Closing Stock Rs.70,000
- 2) Sujata has taken goods worth Rs. 3,000 from stock for which no entry is made in the books.
- 3) Sarita is to be paid Rs. 24,000 for travelling expenses of business trips.
- 4) Wages outstanding are Rs.5,000 and commission received in advance Rs. 1,000.
- 5) Depreciation on Machinery and Building is to be provided @ 10% p.a and on vehicles @ 15% p.a.
- 6) Provision for doubtful debts is to be increased to Rs. 6,000.
- 7) Goods worth Rs. 10,000 were destroyed by fire, the same were not insured.

You are required to prepare the firm's Trading and Profit & Loss Account for the year ending 31st March, 2018 and Balance Sheet as on that date.

#### OR

Q4.A, B, C are partners sharing profits and losses in the ratio of 4:2:1. They decided to dissolve the partnership as on March 31,2014 when their Balance Sheet was as follows.

dissolve the partnership as on it	Taranta and a state of the stat	
*		<b>D</b>
Liabilities	Rs   Assets	RS I
Liabilities	ICS ASSETS	

Creditors General Reserve Bank overdraft Capital -A -B	11,400 Cash 18,900 Investment 32,500 Stock Debtors 80,000 Machinery 160,000 Furniture 1,30,000 Building	140 30,000 1,28,300 \45,400 32,600 4,900 1,91,460
	4,32,800	4,32,800

All creditors have to be paid off. Rs 2,400 have to be provide for realisation expenses.

Thereafter all cash received should be distributed among partners

The amounts vvere realised as follows:

1<sup>st</sup> Instalment: Rs 30,720 2<sup>nd</sup> Instalment: Rs.36,800 3<sup>rd</sup> Instalment: Rs.2,12,840 4<sup>th</sup> instalment: Rs 92,600

The actual realisation expenses were Rs.1,200. Prepare a statement showing distribution of cash as per Excess Capital method

Q5.(A)What is Profit and Loss Appropriation account? Discuss the items to be considered in Profit and Loss Appropriation account (10)

(B) Explain the benefits of conversion of firm into company

(10)

OR

## Q5. Write a short note on (any four)

(20)

- (a) Excess Capital Method
- (b) Fixed Capital Method and Fluctuating Capital method
- (c) Admission of Partners
- (d) Net Asset Method of Purchase consideration
- (e) Order of Payment of External liabilities in Piecemeal distribution
- (f)Realisation Method for Amalgamation of the firms

11/11/2022

54C-103

SEM III Marks 100 Sub: Advertising Time: 3 hours Q-1 Select suitable word from the following statements ( Any Ten). 10 \_\_\_\_is not an element of IMC. (Packaging , Pricing , Telemarketing , Personal selling) ii)\_\_\_\_\_is a nodal agency of government of India (AAAI,ASCI,DPAV,DAVP) \_\_\_\_\_advertising is done for the social welfare of the society. (Public service, Pro bono, Social, Generic) iv) Under brand crises \_\_\_\_\_ event centers create around a particular brand. (positive ,negative ,neutral, none) v)Fromotion of Bio- degradable packaging can be done through \_\_\_\_\_ advertising (product ,rural ,competitive ,green) vi)\_\_\_\_\_is a term used to described an advertising agency losing its clients to competitors (Competitive , client turnover , creative pitch Ad age ncy) vii)Advertising \_\_\_\_ prices of the products in the long terms. (increases, decreases, stabilizes no change) viii) \_\_\_\_\_advertising helped Pepsi to regain its market share after the crises (Product ,Political Advocacy ,Green) ix') department in an ad agency coordinates with advertiser.

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

xii) Generally, the accreditation agency gets a commission from media is \_\_\_\_\_\_

- a) Jio does not has effective integrated marketing communications strategy to fight competition
- b) Encoding uses signs and symbols to communicate the advertising message
- c) The audience in communication process involves only buyers
- d) Professional firms are only proactive in managing brand crisis.

xi) The main objective of the advertising is to create

- e) Client turnover is negative sign of growth for an advertising agency.
- f) IMC is continuous activity

percent.

(10, 12, 15, 20)

g) Advertising is not applicable to service sector

(Media ,Traffic ,C!ient service ,Accounts)
x)Advertising is an elements of

( awareness, information, brand loyalty, all )

(Product mix, price mix, promotion mix, place mix)

h) Agency is compensated by commission only.

I) All advertisement directed to children are unethical j) Brand loyalty is consumer's commitment to repurchase use of particular brand k) Advertising campaign using brand ambassador Amitabh Bachhan helped Cadbury's brand crisis during controversy. I) Generic advertising also called as primary advertising. Q-2. Attempt any two from the following. 15 (a) Explain the elements of Integrated Marketing Communication. (b) Discuss the active participant in advertising (c) Explain the classification of advertising on the basis of functions and media Q-3 Attempt any two from the following. 15 (a) Discuss the types of ad agency. (b) What are the reasons for clients turnover in ad agency. (c) Explain in brief the various career options available in ad agency. Q-4 Attempt any two from the following. 15 (a) "Advertising is one of the factor responsible for creation of monopoly and competition in the market" Discuss (b) Discuss the social and cultural issues of advertising. (c) Write a detail note on pro bono advertising. Q-5-Attempt any two from the following. 15 (a) Discuss the elements of AIDA Model (b) Describe the various aspects of rural advertising. (c) Explain the features of Rural advertising. Q-6 Write Short note on (Any Four). 20 (a) Poli'cical advertising (b) Agency structure (c) A.dvertising V/S Publicity (d) 'Managing brand crises

The End

(e) Creative pitch (f) Role of ASCI

## Subject :- Business Economics III

Total Marks:- 100

(2) A (3) U	Il questions are compulsory Il questions carry equal marks Ise of simple calculator is allowed Iraw neat diagram wherever necessary		
Q1. (a	) Explain the following concepts (Any 5)		10
2) 3)	Gross National Product Disposable Income Aggregate Demand Average Propensity to consume	<ul><li>5) IS curve</li><li>6) Laffer curve</li><li>7) Double digit Inflation</li><li>8) Broad Money</li></ul>	
Q1. (b	) Choose the right answer from the given opt	ions & rewrite the statement	10
1)	are the owners of the factors a) Business firm c) Household and Business firm both	of production b) Household d) Government	
2)	a) Gross green domestic product b) Green gross domestic product c) Gross gross domestic product d) Gross globe domestic product		
3)	In which of the following phase the economincome and employment		<b>,</b>
	<ul><li>a) Recovery</li><li>c) Prosperity</li></ul>	b) Depression d) Recession	
4)	According to which law the supply creates in a) Keynes c) Pigou's	ts own demand? b) Say's law of market d) Samuelson's	
5)	As output and employment increase, aggrega) At a Diminishing c) At a constant	gate demand price rises b) At an increasing d) Faster than Income	
6)	is that part of Income which a) interest c) Saving	s not spent on Consumption b) Profit d) Tax	
7)	The value of money is inversely related to_ a) Price c) Tax	b) Saving d) Interest	

8)	In the long run, the Phillips curve will be a) Upward rising c) Horizontal	b) Downward sloping d) Vertical	
9)	Transaction demand for money depends upon a) Interest level c) Money value	b) Income level d) Saving rate	
10	<ul><li>) Which of the following statement is true for</li><li>a) It includes food and fuel prices</li><li>c) It is the current inflation in the economy</li><li>d) It is affected by sudden changes in food a</li></ul>	b) it excludes foods and file	l prices
Q2. A	nswer any two of the following		(20)
1. 2. 3.	Define Trade cycle. Explain its features with	ow in three sector economy.  In the help of diagram.	
Q3. Ar	nswer any two of the following		(20)
2.	What is effective demand? Show that it is daggregate supply curves. What do you mean by Consumption Function Discuss the concept of multiplier and bring multiplier.	on? State the factors affecting	g it.
Q4. An	swer any two of the following		(20)
2.	What do you mean by stagflation? State it's Analyse Philips curve with the help of diagrammer Derive LM curve and bring out its properties.	ram.	
Q5. Ar	aswer any two of the following		(20)
1. 2. 3.	Explain the determinants of Money supply. Examine Liquidity trap with the help of a grant Define Inflation. Explain with the help of su	raph. aitable diagram the demand p	ull inflation.

[Time : Three Hours] [Marks : 100]	
NB: 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. Define Consideration. What are the essential elements of Consideration?	(10)
b. Write a note on contract with a person of Unsound Mind and Disqualified Person	ons.(10)
c. Explain the different kinds of Contract in detail.	(10)
d. Explain the Concept of Communication and Revocation of acceptance.	(10)
Q.2. Answer any two of the following:	
a. Explain the different kinds of void agreements.	(10)
b. What are the remedies for breach of Contract?	(10)
c. Write a note on Mistake under the Indian Contract Act 1872.	(10)
d. Explain the concept of Coercion and Undue Influence under the Indian Contra	ct Act
1872.	(10)
Q.3. Answer any two of the following:	
a. What is meant by Indemnity? What is meant by Guarantee? What are the es	sentials of
contract of Guarantee ?	(10)
b. What is meant by Bailment? What are the different kinds of Bailment?	(10)
c. What is meant by Pledge? What are the essentials of a valid Pledge?	(10)
d. What are the different modes of creation of Agency?	(10)
Q.4. Answer any two of the following:	2000 - 3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
a. What is meant by Sale? What are the essentials elements of Contract of Sale	? (10)
b. What are the different types of Goods? What are the effects of Destruction of	
	(10)
c. Define Condition and Warranty. What are the different Implied Conditions?	(10)
d. What are the rights of an Unpaid Seller?	(10)
Q.5. Answer any two of the following:	
a. What are the characteristics of Negotiable Instruments?	(10)
b. What is meant by Promissory Note? What are the different kinds Promissory	note 2(10)
c. Distinguish between Bill of Exchange & Cheque.	(10)
d. Write a note on Dishonor of Cheque.	(10)

11/22

## Introduction to Mgmt Accounting - Sem III

Time: 3Hours	Total marks 100
Note: 1) Strictly avoid any unfair means during the examinations. 2) Figures in brackets to the right indicate full marks allotted to 3) Working notes should form part of your answers. 4) All 5, questions are compulsory, although it contains intern 5) Use of simple calculator is allowed.	
<ul> <li>Q.1 (a) State whether the following statements are True or Fal</li> <li>1. Call in arrears is call in advance.</li> <li>2. Capital Budgeting decisions are very easy to take.</li> <li>3. Stock turnover ratio indicate the speed of collection of debt.</li> <li>4. Focus of management accounting is on external reporting.</li> <li>5. In Comparative income statement capital employed is consident of the comparation of management accounting is not compulsory.</li> <li>7. Publication of management accounting is not compulsory.</li> <li>8. Patents and copy rights are intangible assets.</li> <li>9. Analysis is a must for interpretation.</li> <li>10. Current ratio also known as working capital ratio.</li> </ul>	
Q.1 (b) Fill in the blanks choosing correct options 1.Management Accounting relates to	(10Marks)
a) Recording of accounting data b) Presentation of accounting of c) Recording of cost data d) working capital.	lata
2. Current Ratio shows	
<ul><li>a) Financial stability</li><li>b) Short term financial positions</li><li>c) Collection Efficiency d) Higher Profitability</li></ul>	
3.Balance Sheet is the statement of	
a) Working Capital b) Assets & Liabilities c) Operating Results	d) Non-operating results
4. Working Capital is the capital required to finance	
a) Loan b) Day to day operations c) Purchase of Investment d)	Purchase of fixed assets
5. General reserve is created out of	
a) Dividend b) Profit c) Expenses d) Income	9
6.Net Profit ratio indicates	
a) Status of Assets & Liabilities b) Trading Efficiency c) Profit	ability d) Liquidity

- 7. Earlier year is considered as base year, the values of which are taken as 100 in .......
- a) Balance sheet b) Common Size c) Trend Analysis d) Comparative.
- 8.Long term decisions are called as .....,
- a) Working Capital decisions b) Future decisions c) Capital Budgeting decisions
- d) Profit Volume Analysis
- 9. Average stock is equal .....
- a) Opening + Closing stock \ 3 b) Opening + Closing stock \ 4
- c) Opening + Closing stock \2 d) Opening + Closing stock.
- 10.Pay Back period is the time required to.....
- a) Recovery from debtors b) Depreciate Assets
- c) recovery of original investment d) Pay the creditors.

## Q 2.(A) From the following information, Prepare Comparative Income Statement (10marks)

## $Q\,2\,(B)$ Following is the Balance sheet of Mehta & Co.as on 31st March 2018

Liabilities Equity share capital 8% Pref.Share Capital General Reserve Profit & Loss Account 10% Debentures Creditors Bills Payable Outstanding expenses	₹ 3,00,000 2,00,000 20,000 50,000 1,00,000 20,000 7,000 3,000 7,00,000	Assets Fixed Assets Investment Stock Debtors Bill receivable Cash Preliminary Exp	₹ 4,00,000 1,50,000 25,000 75,000 30,000 15,000 5,000
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Prepare Common Size Balance sheet

(10 marks)

Q2) Rearrange the following Balance sheet and Profit and Loss Account of Sunny Ltd in a Vertical form (20 marks)

Ralance	sheet	as	on	31-	03-	·20	18
naialice	311001	-	• • •				

Liabilities Bills Payable Sundry creditors Debentures Reserves Equity share capital Pref.Share Capital	25,000 50,000 1,00,000 50,000 50,000	Assets Fixed Assets Sundry Debtors Bank Balance Inventory	1,25,000 50,000 25,000 1,25,000
	3,25,000		3,25,000

## Profit and Loss Account for the year ended 31-03-2018

Particulars	₹	Particulars	₹
To Opening Stock	75,000	By Sales	5,00,000
To Purchases	1,50,000	By Closing Inventories	1,25,000
To manufacturing Exp	50,000	By Profit on sale of shares	25,000
To Direct wages	1,00,000	•	
To Administration Exp	25,000		
To Selling Exp	25,000		
To Administration Exp	27,500		1
To loss on sale of Asset	5,000		
To Net Profit	1,92500		
	6,50,000	+	6,50,000

## Q 3 (A) From the following given below calculate the following ratios

## 1.Capital Gearing Ratio 2.Proprietory Ratio 3. Current Ratio 4. Liquid Ratio 5. Stock working capital (10 marks)

Particulars	₹	Particulars	₹
Cash at Bank	12,500	Land & Building	2,00,000
Expenses paid in Advance	15,500	Stock	68,250
Creditors	1,01,500	Debtors	1,30,750
Bills Receivable	5,250	Plant & Machinery	1,36,000
12% Debentures	62,500	Loan from Director	1,00,000
Equity share capital	2,50,000	(Repayable after 3 yrs)	
Profit/loss (Cr)	54,250		

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Q 3 (B) From the following given below calculate the following ratios

1.Gross profit ratio 2. Net profit ratio 3. Operating profit ratio 4.Qperating ratio 5. Stock turnover

iallo			
Particulars	₹	Particulars	₹
To Opening Stock	80,000	By Sales	7,50,000
To Purchases	39,000	By Closing Stock	30,000
To Direct wages	15,000	By Commission	12,000
To Depreciation on Factory building	4,000		1 1
To Electricity Expenses	10,000		1 [
To Rent	22,000		
To Exhibition Exp	7,000	927	
To Interest on Debentures	12,000		]
To loss on sale of Investment	30,000	- ()	] }
To Tax	20,000		
To Net Profit	5,53,000		
	7,92,000		7,92,000

#### OR

- Q3) (A) From the following information given by M/s Q & Co. Pvt Ltd. Prepare an estimate of working capital for the year ended 31-03-2017
- 1. Estimated level of activity 1,04,000 units for the year 52 weeks.
- 2. Cost of Raw material per unit ₹ 5.
- 3. Cost of labour per unit 40% of Raw material
- 4. Cost of overhead per unit -50% of labour cost
- 5. Profit per unit is 200% of overheads.
- 6.Stock of Raw material 4 weeks
- 7. Processing period 4 weeks
- 8. Stock of Finished Goods 4 weeks
- 9. Credit to Debtors 6 weeks
- 10. Credit by the Creditors 4weeks
- 11. Time lag in payment of wages 4 weeks
- 12. Time lag in payment of overheads 2 weeks
- 13. Cash and Bank Balance required ₹ 40,000
- 14. Debtors are calculated on sales basis
- 15. Purchases against cash 20%
- 16. All the activities are spread evenly throughout the year
- 17. During processing, Labour and Overhead accrue evenly.

(10Marks)

Q3)(B) Radhe Manufacturing limited presents the following for 2016-17. Estimated Yearly Production and Sales = 60,000 units. Estimated Cost structure per unit:

Raw material ₹ 5

₹ 3 Wages

Overhead. ₹2

Selling price ₹12

Further information

- 1. The company extends two month credit to the debtors
- 2. The company maintain one month stock of Raw material
- 3. The company maintain one month stock of Finished Goods
- 4. The processing period is one month
- 5. The company is allowed two month credit by suppliers
- 6. Wages and overheads are paid one month in arrears
- 7. The Cash and Bank balance is expected to be equal to ₹ 25,000/-
- 8. There's regular purchase, production and sales cycle
- 9. During production process wages and overheads accrue evenly
- 10. Debtors are to be calculated on cost basis
- 11. 20% of the customers pay one month in advance

Prepare Statement showing as estimate of working capital

(10Marks)

Q4 (A)	Project A	Project B
Investment	20,000	30,000
Expected Life	4 Years	5 Years

Projected Net Income, after interest & Taxes:

Years	Project A	Project B
1	2,000	3,000 3,000 2,000 1,000
2	1,500	3,000
3	1,500 1,500 1,000	2,000
4	1,000	1,000
5	Nil	1,000
Total	6,000	10,000

If the required rate of return is 12% which project is to be undertaken on the basis of Average (10Marks) rate of Return On average investment?

Q4 (B) using the information below, Compute the Pay Back Period under discount pay back (10Marks) method:

Particulars	₹
Initial Outlary	77,520 5 Years
Estimated Life	5 Years
Cash Inflow for the year end	141
1	22,000
2	30000
3	40,000

4	32,000
5	16,000
The cost of capital may be taken at 20% p.a and the present value of ₹ 1	at 20% p.a is given

The cost of capital may be taken at 20% p.a and the present value of ₹ 1 at 20% p.a is given below:

Year	1	2	3	4	5
P.V Factor	0.83	0.69	0.58	0.48	0.40

### OR

#### Q4) Reliance power Ltd provides you the following information (20Marks) 1. Purchase price of each machine ₹ 12,00,000 ₹ 6,00,000 2. Working capital 3.Life of machine 5 years ₹ 2,00,000 4.estimated Salvage value 5. Actual salvage value realized at the end of the life ₹ 2,40,000 6.Method of Depreciation Straight line 7. Tax Rate 30%

8. Cost of capital: Earning before Depreciation and tax:10%

Year	Machine A (₹) 6,00,000	Machine B(₹) (3,00,000	P.V @ 10% 0.909
2	6,00,000	2,00,000	0.826
3 4	6,00,000	4,00,000	0.751
5	6,00,000	24,00,000	0.621

Q5 (A) Define management Accounting and explain its functions

(10marks)

Q5 (B) What is Working Capital? Explain its types

(10marks)

#### OR

## Q5. Short Notes on (Any 4)

(20Marks)

- 1.Composite Ratios
- 2. Balance sheet Ratios
- 3. Accounting Rate of Return
- 4. Difference between Financial & Management Accounting
- 5. Limitations of Financial statements
- 6. Users of financial statements

Subject: Marketing Management Class: Sybcom Time: 3 hours Marks: 100 Sem: III Note: 1] All the questions are compulsory. 2| Figures to the right indicate full marks. O.1] A] Fill in the blank with correct options. [Any 10] 1. Professional business firms maintain \_\_\_\_\_\_department to handle complaints, grievances and suggestions from the general public. (a) Advertising (b) publicity (c) public relations (d) sales 2. marketing is a process that directs the flow of goods, services and other resources from one country to another. (a) Domestic (b) Internal (c) International (d) Relationship 3. \_\_environment is one of the type of micro environment factor. (a) Economic (b) Regulatory (d) Media (c) Demographic marketing audit is a systematic and objective review and appraisal of anorganization's entire marketing effort. (c) Situational (a) External (b) Internal (d) Environmental 5. While analyzing competitors helps to understand the competitors' share, whether increasing or declining. (a) share of market (b) share of heart (c) share of mind (d) share of firm 6. refers to the number of competitors, their size and diversity. (b) competitive forces (a)Competitive advantage (d) Competitive structure (c)Competitive analysis 7. The main aim of \_\_\_\_\_ is to create a distinct image in the minds of target customers. (c) product positioning (b) branding (d) marketing (a)PLC 8. Test marketing is considered during the\_\_\_\_ stage of PLC. (c) production development (d) growth

(c) product mix

(d) product line

9. A\_\_\_\_\_ is a set of tangible and intangible attributes that leads to customer satisfaction.

10. In case of the\_\_\_\_\_, the marketer delivers the product that exceeds customer

(a)introduction (b) maturity

(a) service (b) product

expectations.

	(a) Basic product (b) expected product (c) augmented product
	(d) potential product
	11. Service firms often adopt pricing, consisting of a fixed fee and a variable usage fee.
	(a) Differentiated (b) marginal cost (c) two-part (d) demand-backward  12. Business needssupport to protect firms, consumers and other members of society.
	(a) political (b) social (c) legal (d) cultural
	B  State whether the following statements are 'True' or 'False'. [Any 10]
	1. A stable political environment is very much necessary for business growth.
	2. Economic policies do not have any effects on the working of business.
	3. An evangelist is a customer that promotes the product through word-of-mouth.
	4. SWOT analysis is necessary for the survival and growth of business firm.
	5. A strategic group is a group of firms that follows more or less the same strategy.
	6. Marketing strategy is an action plan to achieve short term objectives only.
	7. The company can differentiate its market offering on the basis of only product dimensions.
	8. The core product is the primary level of product.
	9. The industrial goods are more complex in nature as compared to consumer goods.
	10. Sales objectives can be expressed as market share growth and sales growth.
	11. Under marginal cost pricing, the marketer considers only total fixed costs in fixing prices.
	12. Low prices and poor quality of the products get higher position in the market.
(	Q.2] Answer any two of the following:-
	a] What is marketing? Explain the functions of marketing.
	of Explain in brief demographic and technological environment.
	Explain characteristics of marketing.
Ç	().3] Answer any two of the following:-
	a] What is SWOT analysis? Explain its importance.
	Explain characteristics of marketing strategy.

of

c] Explain in brief Michael Porter's five forces model.

Q.4] Answer any two of the following:a] Explain in brief the marketing considerations for consumer products.
b] Explain the meaning and importance of product positioning?
c] Explain the marketing strategies to be adopted during various stages in the PLC.

Q.5] Answer any two of the following:a] Explain the different methods of pricing.
b] Explain meaning and objectives of pricing.
c] Explain skimming and penetration pricing strategies.

Q.6 Write short notes: [Any 4]
1] International marketing environment
2] Economic environment

3] External situation analysis

5] Product levels

6] Break-even pricing

4] Growth of middle class in India

# Management: Functions and Challenges Commerce Paper III

Time: 03Hrs Total Marks: 100

#### Notes:

- All questions are compulsory with internal choices
- Figures to the right indicate full marks

Q1. (A) Select the most appropriate answer from the options given below (Any 10) 10 marks.

i.	Staffing is concerned with management of
	(Product, market, Human resource)
ii.	
	(tangible, universal, rich)
iii.	is deciding in advance — what to do, when to do, how to do
	(Marketing, Organising, Planning)
iν.	is bringing together physical, financial and human resources and
	developing productive relationship.
	(Planning, Organising, Directing)
v.	skill is required at all level of management in same ratio.
	(Human relation, Soft skill, Computer)
vi.	known as Father of Scientific management.
	(F W Taylor, A P J Kalam, Asim Premji)
vii.	is not included in 14 principles of management.
	(Order, Zomato, Discipline)
viii.	Everything has got a place and that thing should be on its place is
	represented by principle of management.
	(Systematic, Discipline, Order),
ix.	deals with guiding, motivating and supervising subordinates.
	(Directing, Organising, Staffing)
x.	Management by Objective was propounded by (Peter Drucker,
	Johnny Lever, John Abraham)
κi.	aims at accomplishment of objectives through participation of
	all concerned persons.
	(MBO, MBA, MOB)
κii.	organization does not require physical presence.
	(Line, Staff, Virtual)
,	ther following statements are True or Falso (Any 10) 10 marks

- (B) State whether following statements are True or False. (Any 10) 10 marks
  - 1. Conceptual skills are related with thinking and planning.
  - 2. Motivation is the proces's of stimulating people.
  - 3. CPM is project control technique.

- 4. A leader should be modest in nature
- 5. Emotions are barrier in communication.
- 6. Staff executives are concerned with implementing of plans.
- Formal organization is rigid in nature.
- 8. Span of control depends on infrastructure facilities in organisation.
- 9. Accountability cannot be delegated.
- 10. For smooth functioning of organization authority and responsibility should be matching.
- 11. Organizing is identifying and grouping work to be performed.
- 12. Brain storming is a decision making technique.

## Q2) Answer any two of the following. 15 marks

- A. Define management and discuss various functions performed by management.
- B. Discuss the contribution of Scientific management thought in management.
- C. Explain Indian approach to management thoughts.

### Q3) Answer any two of the following. 15 marks

- A. Define and discuss different types of plans.
- B. Discuss the meaning and importance of coordination.
- C. Explain the role of technology in Decision making.

## Q4) Answer any two of 'the following. 15 marks

- A. Explain the meaning of organization structure and discuss Line and Staff organization.
- B. Give the meaning of Departmentation. And explain on what basis departments can be formed
- C. Define Delegation of Authority and explain its process.

## Q5) Answer any two of the following. 15 marks

- A. Define Motivation and discuss influencing factors of motivation.
- B. Discuss various styles or types of leadership.
- C. What is controlling? Discuss steps in controlling.

## Q6) Write Short notes on any four of the following. 20 marks

1) Tall and Flat organisation

4) PERT

2) MBE

5) Budgetary Control

3) IVIS

6) Centralization