## Duratlon:2 1/2 Hrs

## Note:1. All questlons are compulsory.

2. Figures to the right indicate full marks.
Q.1(A).Explain the following concepts(Any Five) $\mathbf{1 5}$ Marks
a. Minorities in India
b. Child Abuse
C. Disaster Mitigaticn
d. Earthquake
e. Superstition
f. Cyber crimes
g. Effective Lis,tening
h. VerbalCo:nmunication

OR
(B) Writ.e a comprehensive note on the Foundation Course(Semester III) project submitted by you.
Q.2. $\left(\rho_{1}\right)$ What are the constltutional rights of women in India? How are the'y violated by society? 15 Marks

## C.R

(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? $\mathbf{1 5}$ 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

## 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.
2) Partners Current account should always show a credit balance.
3)Salary to partners can be paid only if hie has contributed more capital than other partners. 4)In piecemeal distribution of cash,cash is paid to partners in their capital ratio.
3) Government Dues is not a preferential liability.
4) Piesemeal distribution means division of physical assets in piece among partners.
5) Unpaid salaries of employees are shown on liability side of Balance sheet.
6) In absence of information, interest at $6 \%$ p.a.is allowed on partners loan
7) On conversion or sale of firm, realisation expenses paid by limited company is debited to, Realisation account.
10)AS 13 deals with amalgamation.
8) Closing Stock is valued at market price oniy.
12)On Amalgamation fictitious assets are transferred to capital account.

Q1 (b) Fill in the blanks (any 10)

1) Bank loan taken by hypothecation of asset is treated as $\qquad$ creditors.
2)Payment in advance is shown on the $\qquad$ side of Balance Sheet.
2) When the assets of the firm are sold, $\qquad$ account is credited.
4)Return outward is deducted from $\qquad$ .
5)Trade Mark is a $\qquad$ asset.
6)The credit balance of revaluation account shows $\qquad$
7)In equitable approach $\qquad$ shares are divided in profit sharing ratio.
8)Bad debts is a $\qquad$ .
9)Unproductive wages are debited to $\qquad$ account.
10)Assets and Liabilities are transferred to realisation account at $\qquad$ .
11)Profit on realisation is $\qquad$ to partners capital account.
12)Return inward is deducted from $\qquad$
Q2. Ajit and Bishañitig were in partnership in a retail business sharing profit in the proportions of 3:2. As froii: 1" January, 2011; they admitted Chandu into partnership giving him one -fifth of the profits. Chandu brought in Rs. 20,000 in cash of Rs. $6, \mathrm{~V}_{\mathrm{i}}$, $\mathrm{n}^{2}$ were considered as being in payment for his share of goodwill and remainder as his capiail. The following Trial Balance was extracted from the buoks as on 31" December, 2011.

| Particulars | $\begin{array}{\|l} \hline \text { Dr. } \\ \text { Rs. } \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{Cr} \\ & \mathrm{Rs} . \end{aligned}$ |
| :---: | :---: | :---: |
| 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^ January2011) | 39.725 |  |
| Salaries | 0,795 |  |
| Furniture | 5,000 |  |
| Altcrations to shop | 15,500 |  |
| Postage, Insurance and Stationery | 3,240 |  |
| Trade Expenscs | 2,690 |  |
| Rent, Rates and Taxes | 4,200 |  |
| Bad Debts | 400 |  |
| Loan at 5\% to Dilip made on 1.2.2011 | 6,000 |  |
| Prepaid Insurance | 240 |  |
| Outstanding Wages |  | 1,200 |
| Rent acciued but not paid |  | 900 |
| Capital Accounts |  |  |
| Ajit |  | 15,000 |
| Bishansingh |  | 10,000 |
| Cash paid by Chandu |  | 20.000 |
| Current Account : |  |  |
| Ajit | 5,000 |  |
| Bishansingh | 4,000 |  |
| Chandu | 2,000 |  |
| Cash in hand | 4440 |  |
| Computer | 30,000 |  |
| professional fecs | 4450 |  |
| loan from ICICI bank |  | 34,450 |
|  | 3,91,000 | 3,91,000 |

You arc required to prepare the firm's Trading and Profit \& Loss Account for the year ending $31^{31}$ December, 2011 and Balance Shect 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 Receivabie 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 iojses 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 | 9,000 |
| income tax payable | 4,000 | Stock | 40,000 |
| Loan firmm bank | 30,000 | Debtors | 60,000 |
| (secures aga!inst stock) |  | Furniture | 36,000 |
| Loan from S | 11,000 | Motor Car | 25,000 |
| Capital: |  |  |  |
| L | 40,000 |  |  |
| M | 40,000 |  |  |
| N | 30,000 |  | $1,70,000$ |

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 $M / s A \& C O$ and $M / s C \& C o$ were as follows. (20)

| Liabilities |  <br> Co <br> Rs. | $\begin{aligned} & \mathrm{M} / \mathrm{s} C \quad \& \\ & \mathrm{Co} \\ & \mathrm{Rs.} \\ & \hline \end{aligned}$ | Assets | $\mathrm{M} / \mathrm{s} \mathrm{~A} \&$ <br> Co <br> Rs. | $\mathrm{M} / \mathrm{s} \mathrm{C}$ \& Co Rs. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Capital: |  |  | Goodwill | 9,000 | -- |
| A | 35,000 |  | Investments | 10,000 | 8,000 |
| B | 22,000 |  | Debtor | 9,000 | 4,000 |
| C |  | 36,000 | Furniture | 12,000 | 6,000 |
| D |  | 20,000 | Premises | 30,000 | -- |



Terms of amalgamation were as follows:
(1) The new firm AC \& Co to cosider goodwill of both the firms ai 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 ais 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

Qu. $A, B$ 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 Sheet 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 |
| A | 40,000 | Stock | 23,000 |
| B | 30,000 | Cash | 2,000 |
| C | 26,000 |  |  |

The Company agreed to take over the following assets at the values stated below:
Machinery Rs.61,000
Stock
Rs.22,000

Furniture

$$
\text { Rs. } 31,800
$$

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 ocher partners in the profit sharing ratio. Interest at the rate of $6 \%$ is to be allowed on fired capital account. On 31̣" March 2018 Trial Balance was as under:

| Dełsit | 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: | 16,000 |
| Wages | 65,000 | Sujata | 9,000 |
| Trade expenses | 25,000 | Sarita | $6,72,000$ |
| Salaries | 30,000 | Sales | 48,000 |
| Repairs | 28,000 | Creditors | 3,000 |
| Commission | 2,500 | Provision for doubtful debts | 4,000 |
| Office expenses | 33,200 | Commission | 6,400 |
| Rates \& Taxes | 22,900 | Discount |  |
| Bank Balance | $1,42,400$ |  |  |
| Debtors | 84,000 |  | $9,38,400$ |

## 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.
'今) Depreciation on Machinery and Building is to be provided @ $10 \%$ pa and on vehicles @ 15\% p.a.
5) Provision for doubtful debts is to be increased to Rs. 6,000.
6) 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 $31^{\text {st }}$ 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.

| Liabilities | Rs | Assets | Rs |
| :--- | :--- | :--- | ---: |


| Creditors | 11,400 | Cash | 140 |
| :--- | ---: | :--- | ---: |
| General Reserve | 18,900 | Investment | 30,900 |
| Bank overdraft | 32,500 | Stock | $1,28,300$ |
| Capital | 80,000 | Debtors | Machinery |
| -A | 160,000 | Furniture | 35,400 |
| -B | $1,30,000$ | Building | 4,600 |
| C |  |  | $1,91,460$ |
|  | $4,32,800$ |  | $4,32,800$ |

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 vere realised as follows:
$1^{\text {st }}$ Instalment : Rs 30,720
$2^{\text {nd }}$ Instalme.nt : Rs. 36,800
$3{ }^{\text {rd }}$ Instalmıent : Rs. 2, 12,840
$4^{\text {th }}$ instalrnent: Rs 92,600
The actial 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 Pr ofit and Loss Appropriation account
(B) Explain the benefits of conversion of firm into company

## OR

Q5. Write a short note on (any four)
(a) Excess Capital Method
(b) Fixed Capital Method and Fluctuating Capital method
(c) Admission of Partners
(d) Ne't Asset Method of Purchase consideration
(e) Order of Payment of External liabilities in Piecemeal distribution
(f)Realisation Method for Amalgamation of the firms

SEM III
Time: 3 hours

Sub: Advertising
Marks 100

Q-1 Select suitable word from, the following statements (Any Ten).
i) $\qquad$ is not an element of IMC.
(Packaging ,Pricing, Telemarketing ,Personal selling)
ii) $\qquad$ is a nodal agency of government of India
(AAAI,ASCI ,DPAV ,DAVP)
iii) $\qquad$ advertising is done for the social welfare of the society.
(Public service , Pro, bono ,Social ,Generic)
iv) Urider brand crises $\qquad$ event centers create around a particular brand.
(positive ,negative , neutral, none)
v)Fromotion of Bio- degradable packaging can be done through $\qquad$ advertising
(product, rural ,competitive , green)
vi) $\qquad$ is a term used to described an advertising agency losing its clients to competitors
(Competitive , client turnover , creative pitch
Ad agency)
vii)Advertising $\qquad$ prices of the products in the long terms.
(increases, decreases, stabilizes
no change)
viii) $\qquad$ advertising helped Pepsi to regain its market share after the crises
(Product ,Political Advocacy, Green)
(x) $\qquad$ department in an ad agency coordinates with advertiser.
(Media, Traffic , Client service ,Accounts)
x) Advertising is an elements of $\qquad$
(Product mix, price mix , promotion mix, place mix)
xi) The main objective of the advertising is to create $\qquad$ .
( awareness, information, brand loyalty, all )
xii) Generality, the accreditation agency gets a commission from media is $\qquad$ percent.
$(10,12,15,20)$
Q-1 B State whether the following statements. are True or False.(Any ten). 10
a) Jio does no 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.
e) Client turnover is negative sign of growth for an advertising agency.
f) IMC is continuous activity
g) Advertising is not applicable to service sector
h) Agency is compensated by commission only.

1) 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.

(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 trvo from the following.
(a) Discuss thie elements of AIDA Model
(b) Describe the various aspects of rural advertising.
(c) Explain the features of Rural advertising.

Q-6 Write Sriort note on (Any Four).
(a) Poli'ical advertising
(b) Agency structure
(c) A.dvertising V/S Publicity
(d) 'Managing brand crises
(e) Creative pitch
(f) Role of ASCl

The End

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

Q1. (a) Explain the following concepts (Any 5)

1) Gross National Product
2) Disposable Income
3) Aggregate Demand
4) Average Propensity to consume
5) IS curve
6) Laffer curve
7) Double digit Inflation
8) Broad Money

Q1. (b) Choose the right answer from the given options \& rewrite the statement

1) $\qquad$ are the owners of the factors of production
a) Business firm
b) Household
c) Household and Business firm both
d) Government
2) $\mathrm{GGDP}=$
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 economy registers on upward trend in output, income and employment
a) Recovery
b) Depression
c) Prosperity
d) Recession
4) According to which law the supply creates its own demand?
a) Keynes
b) Say's law of market
c) Pigou's
d) Samuelson's
5) As output and employment increase, aggregate demand price rises
a) At a Diminishing
b) At an increasing
c) A.t a constant
d) Faster than Income
6) $\qquad$ is that part of Income which is not spent on Consumption
a) interest
b) Profit
c) Saving
d) Tax
7) The value of money is inversely related to $\qquad$ -
a) Price
b) Saving
c) Tax
d) Interest
8) In the long run, the Phillips curve will be
a) Upward rising
b) Downward sloping
c) Horizontal
d) Vertical
9) Transaction demand for money depends upon
a) Interest level
b) Income level
c) Money value
d) Saving rate
10) Which of the following statement is true for core inflation?
a) It includes food and fuel prices
b) It excludes foods and fuel prices
c) It is the current inflation in the economy
d) It is affected by sudden changes in food and energy prices

Q2. Answer any iwo of the following

1. Explain with the help of diagram Circular flow: in three sector economy.
2. Define Trade cycle. Explain its features with the help of diagram.
3. Examine Say's Law of Market.

Q3. Answer any two of the following

1. What is effective demand? Show that it is determined by aggregate demand and aggregate supply curves.
2. What do you mean by Consumption Function? State the factors affecting it.
3. Discuss the concept of multiptier and bring out the various leakages in the working of muľiplier.

Q4. Answer any two of the following

1. What do you mean by stagflation? State it's causes.
2. Analyse Philips curve with the help of diagram.
3. Derive LM curve and bring out its properties.

Q5. Answer any two of the following

1. Explain the determinants of Money supply.
2. Examine Liquidity trap with the help of a graph.
3. Define Inflation. Explain with the help of suitable diagram the demand pull inflation.

> NB: 1. All questions are compulsory subject to intemal 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?
b. Write a note on contract with a person of Unsound Mind and Disqualified Persons.(10)
c. Explain the different kinds of Contract in detail.
d. Explain the Concept of Communication and Revocation of acceptance.
Q.2. Answer any two of the following :
a. Explain the different kinds of void agreements.
b. What are the remedies for breach of Contract?
c. Write a note on Mistake under the Indian Contract Act 1872.
d. Explain the concept of Coercion and Undue Influence under the Indian Contract Act 1872.
Q.3. Answer any two of the following:
a. What is meant by Indemnity ? What is meant by Guarantee? What are the essentials of contract of Guarantee ?
b. What is meant by Bailment? What are the different kinds of Bailment ?
c. What is meant by Pledge ? 'What are the essentials of a valid Pledge?
d. What are the different modes of creation of Agency?
Q.4. Answer any two of the following:
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 Goods ?
c. Define Condition and Warranty. What are the different Implied Conditions ?
d. 'What are the rights of an Unpaid Seller?
Q.5. Answer any two of the following:
a. What are the characteristics of Negotiable Instruments?
b. What is meant toy Promissory Note ? What are the different kinds Promissory note ?(10)
c. Distinguish between Bill of Exchange \& Cheque.
d. Write a note on Dishonor of Cheque.

## Introduction to Mgm Accounting - Sem III

Time : 3 Hours
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 the questions.
3) Working notes should form part of your answers.
4) All 5 questions are compulsory, although it contains internal options.
5) Use of simple calculator is allowed.
Q.1.(a) State whether the following statements are True or False
(10Marks)
1. Call in arrears is call in advance.
2. Capital Budgeting decisions are very easy to take.
3. Stock turnover ratio indicate the speed of collection of debt.
4. Focus of management accounting is on external reporting.
5. In Comparative income statement capital employed is considered equal to 100 .
6. Depreciation is a non cash cost.
7. Publication of management accounting is not compulsory.
8. Patents and copy rights are intangible assets.
9. Analysis is a must for interpretation.
10. Current ratio also known as working capital ratio.
Q. 1 (b) Fill in the blanks choosing correct options
1.Management Accounting relates to $\qquad$
a) Recording of accounting data
b) Presentation of accounting data
c) Recording of cost data
d) working capital.
11. Current Ratio shows. $\qquad$
a) Financial stability
b) Short term financial positions
c) Collection Efficiency
d) Higher Profitability
12. Balance Sheet is the statement of $\qquad$
a) Working Capital .b) Assets \& Liabilities c) Operating Results d) Non-operating results
13. Working Capital is the capital required to finance. $\qquad$
a) Loan b) Day to day operations c) Purchase of Investment d) Purchase of fixed assets
14. General reserve is created out of $\qquad$
a) Dividend b) Profit c) Expenses d) Income
15. Net Profit ratio indicates
a) Status of Assets \& Liabilities b) Trading Efficiency c) Profitability d) Liquidity
7.Earlier year is considered as base year, the valucs of which are taken as 100 in $\qquad$
a) Balance sheet b) Common Size c) Trend Analysis d) Comparative.
16. Long term decisions are called as $\qquad$
a) Working Capital decisions b) Future decisions c) Capital Budgeting decisions
d) Profit Volume Analysis
17. Average stock is equal $\qquad$
a) Opening + Closing stock $\backslash 3$
b) Opening + Closing stock $\backslash 4$
c) Opening + Closing stock 12
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)

| Particular's | $\frac{₹}{}$ | $\frac{₹}{2}$ | Particular's | $\frac{₹}{2}$ | $₹$ |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Opening stock | 80,000 | $3,20,000$ | Sales | $10,20,000$ | $15,00,000$ |
| Purchases | $7,00,000$ | $6,00,000$ | Closing stock | 90,000 | $4,00,000$ |
| Dep on Furniture | 15,000 | Nil |  |  |  |
| Electricity Exp | 50,000 | $2,50,000$ |  |  |  |
| Interest on O/D | Nil | 40,000 |  |  |  |
| Interest on loan | 25,000 | 25,000 |  |  |  |
| Tax | $1,00,000$ | $1,07,500$ |  |  |  |
| Net profit | $1,40,000$ | $5,57,500$ |  |  |  |

Q2 (B) Following is the Balance sheet of Mehta \& Co. as on 31st March 2018

| Liabilities | $₹$ | Assets | $\frac{₹}{4,00,000}$ |
| :--- | :--- | :--- | :--- |
| Equity share capital | $3,00,000$ | Fixed Assets | $1,50,000$ |
| 8\% Pref.Share Capital | $2,00,000$ | Investment | 25,000 |
| General Reserve | 20,000 | Stock | 75,000 |
| Profit \& Loss Account | 50,000 | Debtors | 30,000 |
| 10\% Debentures | $1,00,000$ | Bill receivable | 15,000 |
| Creditors | 20,000 | Cash | 5,000 |
| Bills Payable | 7,000 | Preliminary Exp |  |
| Outstanding expenses | $\underline{3,000}$ |  | $7,000,000$ |

Q2) Rearrange the following Balance sheet and Profit and Loss Account of Sunny Lid in a Vertical form
Balance sheet as on 31-03-2018

| Liabilities | $₹$ | Assets | $₹$ |
| :--- | :---: | :--- | :---: |
| Bills Payable | 25,000 | Fixed Assets | $1,25,000$ |
| Sundry creditors | 50,000 | Sundry Debtors | 50,000 |
| Debentures | $1,00,000$ | Bank Balance | 25,000 |
| Reserves | 50,000 | lnventory | $1,25,000$ |
| Equity share capital | 50,000 |  |  |
| Pref.Share Capital | $\underline{50,000}$ |  | $\underline{3,25,000}$ |
|  |  |  |  |

Profit and Loss Accouni 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 |  |  |
| To loss on sale of Asset | 5,000 |  |  |
| To Net Profit | 1,92500 |  | $6,50,000$ |

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 |  |  |

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. Operating ratio 5. Stock turnover


OR
Q3) (A) From the following information given by $\mathrm{M} / \mathrm{s} \mathrm{Q}$ \& 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 - 4 weeks
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.

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
Wages ₹ 3
Overhead. ₹ 2
Selling price ₹ 12
Further information
1.The company extends two month credit to the debtors
2. The cornpany 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 cealculated on cost basis
$11.20 \%$ of the custo'mers pay one month in advance
Prepare Statement showing as estimate of working capital
Q4 (A)
Investment
Expected Life
Projected Net Income, after interest \& Taxes:

| Years | Project A | Project B |
| :---: | :---: | :---: |
| 1.................. | 2,000 | 3,000 |
|  | 1,500 | 3,000 |
| 3. | 1,500 | 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 rate of Return On average investment?

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

| Particulars | ₹ |
| :---: | :---: |
| Initial Outlay | 77,520 |
| Estimated Life | 5 Years |
| Cash Inflew for the year end |  |
| 1. | 22,000 |
| 2. | 30000 |
| 3........................................................ | 40,000 |

 below:

| Year | 1 | 3 | 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

| 1.Purchase price of eac'h machine | ₹ $12,00,000$ |
| :--- | :---: |
| 2. Working capital | ₹ 6,000000 |
| 3.Life of machine | 5 years |
| 4.estimated Salvage value | $₹ 2,00,000$ |
| 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 $\mathrm{A}(₹)$ | Machine $\mathrm{B}(₹)$ | P.V @ $10 \%$ |
| :--- | :--- | :--- | :--- |
| 1 | $6,00,000$ | $3,00,000$ | 0.909 |
| 2 | $6,00,000$ | $2,00,000$ | 0.826 |
| 3 | $6,0,000$ | $4,00,000$ | 0.751 |
| 4 | $6,00,000$ | $6,00,000$ | 0.683 |
| 5 | $6,00,000$ | $24,00,000$ | 0.621 |

Q5 (A) Define management Accounting and explain its functions
Q5 (B) What is Working Capital? Explain its types

## OR

Q5. Short Notes on (Any 4)
1.Composite Ratios
2. Balance sheet Ratios
3. Accounting Rate of Return
4. Di.fference between Financial \& Management Accounting
5. Limitations of Financial statements
6. Users of financial statements

## Subject: Marketing Management

Tine: 3 hours
Sem: III

Class: Sybcom
Marks: 100

## Note: 1| All the questions are compulsory.

## 2| Figures to the right indicate full marks.

## Q.1] A| Fill in the blank with correct options.

[Any 10]

1. Professional business firms maintain $\qquad$ 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) Intemational
(d) Relationship
3. $\qquad$ environment is one of the type of micro environment factor.
(a) Economic
(b) Regulatory
(c) Demographic
(d) Media
4. marketing audit is a systematic and objective review and appraisal of anorganization's entire marketing effort.
(a) External
(b) Internal
(c) Situational
(d) Environmental
5. While analyzing competitors $\qquad$ 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.
(a )Competitive advantage
(b) competitive forces
(c )Competitive analysis
(d) Competitive structure
7. The main aim of $\qquad$ is to create a distinct image in the minds of target customers.
(a)PLC
(b) branding
(c) product positioning
(d) marketing
8. Test marketing is considered during the $\qquad$ stage of PLC.
(a )introduction
(b) maturity
(c) production development
(d) growth
9. A $\qquad$ is a set of tangible and intangible attributes that leads to customer satisfaction.
(a) service
(b) product
(c) product mix
(d) product line
10. In case of the $\qquad$ , the marketer delivers the product that exceeds customer expectations.
(a) Basic product
(b) expected product (c) augmented product
(d) potenitia! product
11. Service firms often adopt $\qquad$ pricing, consisting of a fixed fee and a variable usage fee.
(a) Differentiated
(b) marginal cost
(c) two-part
(d) demand-backward
12. Business needs $\qquad$ support 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 stralegic group is a group of firms that follows more or less the same strategy.
6. Markeling stratcgy is an action plan to achieve short term objectives only.
7. The company can differentiate its market offering on the basis of only productdimensions.
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 objcctives 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.
> b] Fxplain in brief demographic and technological environment.
> c] Explain characteristics of marketing.

[^0]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
4] Growth of middle class in India
5] Product levels
6] Break-even pricing

## 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 $\qquad$ .
(Product, market, Human resource)
ii. Management is $\qquad$ in nature.
(tangible, universal, rich)
iii. $\qquad$ is deciding in advance - what to do, when to do, how to do. .
(Marketing, Organising, Planning)
iv. $\qquad$ is bringing together physical, financial and human resources and developing productive relationship.
(Planning, Organising, Directing)
v. $\qquad$ skill is required at all level of management in same ratio.
(Human relation, Soft skill, Computer)
vi. $\qquad$ known as Father of Scientific management.
(F W Taylor, A P J Kalam, Asim Premji)
vii. $\qquad$ 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 $\qquad$ principle of management.
(Systematic, Discipline, Order),
ix. $\qquad$ deals with guiding, motivating and supervising subordinates. (Directing, Organising, Staffer,
x. Management by Objective was propounded by $\qquad$ (Peter Drucker, Johnny Lever, John Abraham)
xi. $\qquad$ aims at accomplishment of objectives through participation of all concerned persons.
(IBO, MBA, MOB)
xii. $\qquad$ organizations does not require physical presence.
(Line, Staff, Virtual)
(B) State whether following statements are True or False. (Any 10) 10 marks

1. Conceptual skills are relat'ed 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.
7. Fiormal 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.
1.2. Brain storming is a decision making technique.

Q2.) Answer any two of the following. 15 marks
A. Define management and discluss 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 t.echnology in Decision making.

Q4) Answer any two of 'che 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 Deslegation 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) V.rite Short notes on any four of the following. 20 marks

1) Tall and Flat organisation
2) $M \mathrm{MBE}$
3) IVIS
4) PERT
5) Budgetary Control
6) Centralization

[^0]:    Q.3] Answer any two of the following:-
    a] What is SWOT analysis? Explain its importance.
    b] Explain characteristics of marketing strategy.

