

BACHELOR OF ACCOUNTING AND FINANCE (BAF)**END OF SECOND SEMESTER EXAMINATION APRIL 2025****MAJOR: Financial Accounting II****DURATION: 2 Hrs.****Marks: 60****NB: (a) Attempt Any 4 out of 6****(b) Figures to the right indicate full marks.**

Q1) On 1st January, 2024, Amit started a business with goods of the value of Rs. 30,000 and cash Rs.15,000. He does not maintain any books of account other than the Cash Book. During the year ended 31st December, 2024 the following information is available from the Cash Book.

	Rs.
Collection from Debtors	1,00,000
Cash Sales	60,000
Purchase of Motor Car	40,000
Payments to Suppliers	55,000
Cash Purchases	25,000
Payments for Expenses	8,000
Drawings	9,000

His other assets and liabilities on 31st December, 2024 were :

	Rs.
Amount due from Customers	25,000
Amount due to Suppliers	15,000
Stock of unsold goods	35,000
Cost of goods lying with Customers on approval (sale price 20,000)	15,000

You are asked to prepare a Trading and Profit & Loss Account and find out the profit or loss made by Amit during the year. Also draw up a Balance Sheet as on 31st December, 2024. **(15)**

Q2) Neil of Patna consigned on 1st January, 2024, 800 Hard disk costing, 1,500 per piece to Denis of Bandra. Freight charges incurred on the consignment were Rs.25,500. On 1st January, 2024, Neil drew a bill on Denis for Rs.4,50,000 payable on 31st March, 2024 which was duly accepted by Denis. The bill was discounted by Neil with his bankers on the same day at 12% p.a. discount to be treated as consignment expenses. Denis rendered account to Neil on 31st March, 2024 showing cash sales of 300 Hard disk at Rs.1,700 per Hard disks and credit sales of 500 Hard disks at 1,800 per Hard disk. He incurred selling expenses of Rs.44,080 Denis was entitled to a commission of 10% and additional 2% as Del Credere commission. On 31st March, 2024, Denis remitted to Neil the amount due to him. You are required to compute profit earned by Neil and prepare Consignment Account and Denis's Account in the books of Neil and Neil's Account in the books of Denis. **(15)**

Q3) Ritu Traders of Mumbai have their branch at Pune. Prepare the necessary accounts in the books of the Head Office from the following transactions with the branch. (15)

Particulars	Rs.	Particulars	Rs.
Opening Balances:		Closing Balances:	
-Petty Cash at Branch	1,250	-Petty Cash	1,880
-Stock at Branch	77,000	-Debtors	1,26,150
-Debtors at Branch	41,250	-Stock	57,880
Goods sent to Branch during the year	3,78,000	Discount allowed to customers	1,060
Amount sent to Branch for:		Amount remitted by the Branch:	
-Petty Cash	7,500	-Cash Sales	26,250
-Salary	18,500	-Realisation from Debtors	4,10,350
-Rent and Taxes	6,000	Mr. S to whom goods were sold by Branch directly remitted the amount to H.O.	9,000

Q4) On 30th March, 2023 fire occurred in the premises of M/s Suraj Brothers. The concern had taken an insurance policy of Rs.60,000 which was subject to the average clause. From the books of accounts, the following particulars are available relating to the period 1st January to 30th March 2023.

1. Stock as per Balance Sheet at 31st December, 2022 Rs.95,600
 2. Purchases (including purchase of machinery costing 30,000). Rs.1,70,000
 3. Wages (including wages Rs.3,000 for installation of machinery). Rs.50,000
 4. Sales (including goods sold on approval basis amounting to Rs.49,500) Rs.2,75,000
- No approval has been received in respect of 2/3rd of the goods sold on approval.
5. The average rate of gross profit is 20% of sales.
 6. The value of the salvaged goods was Rs.12,300.

You are required to compute the amount of the claim to be lodged to the insurance company.

(15)

Q5) On 15 January, 2013 Ravi & Co. of Mumbai sent to Sagar Co. of Kolkata 400 bicycles at an invoice price of 100 per bicycle to be sold on commission. Freight and insurance were Rs.600

Account sale was received from consignee as follows :

15th March -100 bicycles were sold @ 145 on which 5% Commission and Rs.375 for expenses were deducted.

10th April - 150 bicycles were sold @ 140 on which 5% Commission and Rs.290 for expense were deducted.

From the above information Pass necessary Journal Entries and prepare Consignment a/c in the books of Ravi & Co. (15)

Q6) The business premises of Patel Timber Mart Ltd. destroyed by fire on 15-7-2013. However, the Books of Accounts and Stock amounting to Rs.18,000 were salvaged and the following information was available from the books :

Year Ended	Gross Profit (Rs)	Sales (Rs)
31-3-2009	2,04,250	8,17,000
31-3-2010	2,02,350	6,74,500
31-3-2011	1,90,000	7,60,000
31-3-2012	1,77,650	7,10,600
31-3-2013	1,52,000	7,60,000

Additional information:

1. Stock on 31-3-2013 Rs.92,250
2. Purchases from 1-4-2013 to 14-7-13 Rs.89,250
3. Sales from 1-4-2013 to 14-7-2013 Rs.1,60,000
4. Wages from 1-4-2013 to 14-7-2013 Rs.28,500
5. The amount of policy was Rs.80,000 subject to average clause

You are required to prepare a statement of claim against the Insurance Company with any comments if necessary. (15)

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

FY B.COM (ACCOUNTING AND FINANCE)
END OF SEMESTER EXAMINATION APRIL 2025

Major: Auditing

DURATION: 1 Hrs.

Marks: 30

Write any TWO questions from the following:

Q.1. A. Describe Internal control and the responsibility of management for Internal Control. (8)

B. Explain the Auditors Duty/ Precautions taken by auditor. (7)

Q.2. A. Explain how you as an auditor check vouchers entry and supporting document. (15)

Q.3. Why and how will you, as an auditor make a scrutiny of the following ledger account?

Elaborate how you will draw the conclusion from such scrutiny? (15)

Mohit's Ledger

Deven's Account [LF no.21]

Date	Particular		F.	₹	Date	Particular		F.	₹
2023					2023				
					Apr.01	By Balance b/d			400
2024					2024	By Purchases	A	1	5,000
Mar.02	To Purchase Return	A	1	1,000	Mar.01	By Purchases	B	3	4,500
Mar.07	To Payment	A	2	4,000	Mar.05	By Purchases	C	6	9,000
Mar.07	To Purchase Return	B	3	900	Mar.26	By Purchases	C	2	5,000
Mar.09	To Payment	B	5	3,000	Mar.27				
Mar.31	To Balance c/d			15,000					
				23,900					23,900

**FY B.COM (ACCOUNTING AND FINANCE)
END OF SEMESTER EXAMINATION APRIL 2025**

Minor: Minor in accounting and Finance-Paper-I

DURATION: 1 Hrs.

Marks: 30

**Write any TWO questions from the following
Figures to the right indicate full marks.**

Q.1.A. Elaborate the Case study of Enron fraud. (08)

Q.1.B. Explain the Distinguished between Investigation & Forensic. (07)

Q.2.A. Explain the Nature of financial statement & its Motivation. (08)

**Q.2.B. Explain the Overview of forensic accounting with respect to Banking, IT,
Corporation, Public as well as Private sector. (07)**

Q.3.A. Discuss the Evaluation of Forensic Accounting. (08)

Q.3.B. Elaborate the key factors forensic accounting considers in IT sectors. (07)

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END OF SEMESTER EXAMINATION APRIL 2025**

OE: Financial Mathematics

DURATION: 1 Hrs.

Marks: 30

Q.1. Attempt any THREE out of FOUR sub-questions. (Each sub-question carries 5 marks.) (15)

(a) Mr. Sahadev purchased 200 of Rs. 100 shares of a company at Rs. 250 on 15th April 2006. On 20th July 2006, he received a dividend of 25%. On 25th July 2007, he received a bonus in the ratio 1: 4. On 1st September 2007, he sold all the shares he had at Rs. 260. Find his percentage gain if the brokerage charged was 20 paise per 100 Rs. on both purchase and sales.

(b) Mr. Udwardia invested Rs. 25,000 in an NFO of a mutual fund on 14th June, 2007 when the N.A.V. was Rs. 10 per unit and the entry load was 2.25%. What was the value of Mr. Udwardia's units on 14th June 2007? On 10th September, 2007, the N.A.V. of the fund was Rs. 11.112. What was the value of his units on that day? (The number of units were rounded off up to 3 decimal places.)

(c) The following table represents assets of a multinational company in crores of Rs. Fit a straight-line trend to the data and hence estimate the figures for the year 2008.

Year	2001	2002	2003	2004	2005	2006
Asset	83	92	71	90	110	115

d) For the following data, find Fisher's Index Number.

Commodity	Base year		Current Year	
	Price	Quantity	Price	Quantity
A	8	20	10	22
B	9	15	10	20
C	7	18	11	15
D	10	6	15	6

Q.2. Attempt any THREE out of FOUR sub-questions. (Each sub-question carries 5 marks.) (15)

(3) Attempt any THREE out of FOUR sub-questions. (Each sub-question carries 5 marks.) (15)

(a) Mr. Desai purchased 230 Rs. 100 shares quoted at 10% discount and sold them six months later at a 5% premium. The brokerage in each of the transactions was 0.20%. Find his rate of return on investment.

(b) On the instructions of Mr. Gonsalvis, a mutual fund executed an S.I.P. that invested his Rs. 5,000 each on the 8th of each month from January 2016 to April 2016. The N.A.V.s for these days were Rs. 37.34, Rs. 37.56, Rs. 37.66 and Rs. 37.78 respectively. Find the average acquisition cost per unit up to 2 decimal places. (The number of units was rounded off up to 3 decimal places. There was no entry load.)

FY B.COM (ACCOUNTING AND FINANCE)

END OF SEMESTER EXAMINATION APRIL 2025

OE : Introduction To The Capital Market of India

NB: (a) All questions are compulsory and carry equal marks

(b) Figures to the right

Marks: 30

Time: 1 hour.

Q1. Answer the following

(Any 3)

30 Marks.

1. Define the difference between primary and secondary markets.
2. Explain the difference between Sensex and Nifty.
3. How does SIP differ from SWP?
4. Evaluate the advantages of mutual funds
5. Elaborate in detail the concept of Preference shares.
6. Enumerate the functions of SEBI.

**FY B.COM (ACCOUNTING AND FINANCE)
END OF SEMESTER EXAMINATION APRIL 2025**

**VSEC: Vocational Skills in accounting and
Finance paper-III (Introduction to Financial Forecasting)**

**DURATION: 1 Hrs.
Marks: 30**

**Write any TWO questions from the following
Figures to the right indicate full marks.**

Q.1.A. Explain the Limitation and risk associated with forecasting. (08)

Q.1.B. Elaborate the ethical considerations involved in financial forecasting. (07)

Q.2.A. Explain the Excel function and Techniques for Trend Analysis. (15)

Q.3.A. Describe the mitigating forecasting. (08)

Q.3.B. A company buys a delivery truck for ₹ 30,000. They estimate that the truck will last for 6 years and have a salvage value of ₹ 5,000 at the end of its useful life. Explain with straight line method. (07)

Subject Code: FYBF 207

**FY B.COM (ACCOUNTING AND FINANCE)
END OF SEMESTER EXAMINATION APRIL 2025**

**VSEC: Vocational Skills in accounting and
Finance paper-IV (Data Visualization)**

**DURATION: 1 Hrs.
Marks: 30**

**Write any TWO questions from the following
Figures to the right indicate full marks.**

- Q.1.A.** Explain the Principles of Data Visualization. (08)
- Q.1.B.** Discuss the Tools and Techniques & Application of Data Visualization. (07)
- Q.2.A.** Explain the line chart and how to plot the Line graph in Excel. (08)
- Q.2.B** Elaborate the Candlestick chart and its Limitation. (07)
- Q.3.A.** Elaborate the Need and when to use line chart. (08)
- Q.3.B.** Create vertical bar graph using excel. (07)

Subject Code: FYBF 209

**FY B.COM (ACCOUNTING AND FINANCE)
END OF SEMESTER EXAMINATION APRIL 2025**

VSEC: Foundation of Behavioral Skills

DURATION: 1 Hrs.

Marks: 30

**Write any THREE questions from the following
Figures to the right indicate full marks.**

Q.1. Attempt any three out of five.

(30)

1. Explain the Skills & Knowledge of behavioural skills.
2. Elaborate the Johar window. Explain self-disclosure and feedback.
3. Explain the Form of communication and the avoiding error in communication.
4. Elaborate the method of problem solving and the barriers in problem solving.
5. Explain the Characteristics of Leadership.

प्रथम वर्ष/सेमिस्टर - II / AEC- हिंदी भाषा : कौशल के आधार
(Language Skill in Hindi)

समय : 01 घंटे

अंक : 30

- सूचना: 1) प्रश्न क्रमांक 1 से 3 में से किन्हीं 2 प्रश्नों के उत्तर लिखिए
2) दायीं ओर के अंक गुण दर्शाते हैं।

प्रश्न 1. निम्नलिखित प्रश्नों में से कोई भी तीन प्रश्नों के उत्तर लिखिए 15

- अ) भाषा कौशल का अर्थ बताकर उनके प्रकारों पर चर्चा कीजिए ?
ब) भाषा कौशल का अर्थ समझाकर लेखन कौशल की विशेषताएँ लिखिए ?
क) भाषण कौशल का अर्थ समझाकर उनके तत्वों पर प्रकाश डालिये ?
ड) श्रवण कौशल की विशेषता बताकर उनके उपायों पर चर्चा कीजिए ?

प्रश्न 2. निम्नलिखित प्रश्नों में से कोई भी तीन प्रश्नों के उत्तर लिखिए 15

- अ) वाचन कौशल का अर्थ बताकर उसकी विशेषताओं को स्पष्ट कीजिए ?
ब) वर्तमान समय में भाषा कौशलों की उपयोगिता बताकर श्रवण कौशल की विशेषता बताइए ?
क) शिक्षा के क्षेत्र में भाषण कौशल और लेखन कौशल का महत्व बताकर उनकी विशेषताएँ लिखिए ?
ड) पढ़ने के कौशल का अर्थ समझाकर उसके महत्व पर प्रकाश डालिए ?

प्रश्न 3. निम्नलिखित प्रश्नों में से कोई भी तीन प्रश्नों के उत्तर लिखिए 15

- अ) भाषा कौशल का अर्थ बताकर भाषण कौशल की विशेषता लिखिए ?
ब) श्रवण कौशल का महत्व और उसकी उपयोगिता वर्णन कीजिए ?
क) वाचन कौशल का अर्थ बताकर उसकी विशेषताओं को स्पष्ट कीजिए ?
ड) शिक्षा के क्षेत्र में वाचन और श्रवण कौशल का महत्व बताकर उनकी विशेषता लिखिए ?

FY Sem-II AEC URDU Set-II

Urdu Communication Skill - I

Marks: 30

Time: 1 Hr

(۱۰ نمبرات)

سوال نمبر ۱۔ لہجہ کے کہتے ہیں مثال دے کر سمجھائیے۔

یا

تلفظ اور گفتگو پر اپنے خیالات کا اظہار کیجیے۔

(۱۰ نمبرات)

سوال نمبر ۲۔ فعل، فاعل اور مفعول کی تعریف لکھیے اور مثال بھی دیجیے۔

یا

صفت کسے کہتے ہیں؟ صفت کی اقسام کو مثال دے کر سمجھائیے۔

(۱۰ نمبرات)

سوال نمبر ۳۔ درج ذیل سوالوں میں سے کسی دو کے جواب دیجیے۔

(الف) زبانی مواصلات کی اقسام کا جائزہ لیجیے۔

(ب) غیر زبانی مواصلات (نان ور بل کمیونیکیشن) کیا ہے؟

(ج) زبانی اور غیر زبانی مواصلات سے آپ کیا سمجھتے ہیں؟

☆☆☆

N.B:

1. Attempt all questions.
2. All questions carry equal marks.
3. Figures to the right indicate full marks.

1. Fill in the blanks with the appropriate answer. (06Marks)

- I. _____ is not a performing art. (Painting/Dance/Music/Theatre)
- II. _____ exercise helps in voice modulation. (Lip Trills/Push - ups/Stretching/Jumping)
- III. _____ is an essential skill for a career in fine arts. (Programming/Financial analysis/Creativity/Legal drafting)
- IV. The folk dance of Madhubani is predominantly associated with _____ state in India. (Gujarat/Maharashtra/Bihar/Rajasthan)
- V. _____ emotion is most commonly explored in dramatic scenes. (Fear/Surprise/happiness/All of them)
- VI. _____ is a key feature of Indian tribal art. (Use of gold leaf/depiction of daily life and nature/Large-scale sculptures/Complex geometric patterns)

2. Attempt any two from the following questions. (06Marks)

- A. Discuss briefly the contribution of performing arts to Indian culture.
- B. How did performing arts in India grow historically?
- C. What are the basic elements of performing arts?
- D. Write a note on any performing art in India.

3. Attempt any two from the following questions. (06Marks)

- A. "Character development and analysis are integral to the performing arts". Explain in brief.
- B. "Emotional exploration and expression in performing arts involve using the medium of performance". Discuss few of them.
- C. Mention some career options in the performing arts in India.
- D. What are the key aspects of improvisation skills in performing arts?

4. Attempt any two from the following questions. (06Marks)

- A. Write a note on the art and craft of Indus Valley civilisation.
- B. What is the contribution of tribal art forms to Indian culture?
- C. Comment on chronicles of Indian artistry.
- D. Discuss the challenges involved in preservation of ancient Indian art forms.

P.T.O.

Time: 1 hrs
Subject: Extension Work
Note:

Total marks: 30
Semester II Examinations

1. Attempt all questions
 2. Figures to the right indicate maximum marks.
-

Q1. Rewrite the following statement by choosing the correct alternative: (06 Marks)

1. Dr. Sunita Williams has set records for the most _____ by a woman.
 - a. Flights
 - b. Missions
 - c. Spacewalks
 - d. Landings
2. Kiran Bedi was the first woman to join the Indian _____ Services.
 - a. Civil
 - b. Police
 - c. Administrative
 - d. Foreign
3. What is the primary definition of child labour?
 - a. Employment of children in safe and educational environments.
 - b. Employment that deprives children of their childhood and is harmful to their development.
 - c. Part-time jobs for teenagers during summers.
 - d. Apprenticeships for young adults.
4. According to the Consumer Protection Act 2019, who can be liable for misleading advertisements?
 - a. Only advertisers
 - b. Only endorsers
 - c. Both advertisers and endorsers
 - d. Neither advertisers nor endorsers
5. How do old age homes enhance safety for residents?
 - a. 24/7 monitoring and staff assistance
 - b. Allowing residents to live alone
 - c. Providing minimal medical support
 - d. Reducing medical access
6. The Equal Remuneration Act of 1976 ensures that women and men receive _____ for the same work, promoting gender equality at workplace.
 - a. Equal pay
 - b. Flexibility
 - c. Job security
 - d. Paid leaves

Q2. Write short notes on any TWO of the following: (06 Marks)

1. Different types of old age homes.
2. Two legal rights granted to women in India to promote gender equality.
3. Laws and regulations addressing child labour in India.
4. Any two women achievers' contribution towards the nation.

Max Time: 1 hr

Semester II

Max Marks: 30

NSS (National Service Scheme)Instructions:

- 1) All questions are **compulsory**.
 - 2) Mixing of sub questions is not allowed.
 - 3) Write in clear, legible, writing.
-

Q1) Rewrite the following by choosing the correct options given below: (6)

1. Which characteristic of a leader involves maintaining a positive attitude and motivating others to achieve goals?
 - A. Optimism
 - B. Arrogance
 - C. Negativity
 - D. Indifference

2. Decision-making ability in a leader is important because it helps to:
 - A. Delay important decisions
 - B. Make choices based on emotion
 - C. Make informed decisions that guide the team or organization
 - D. Avoid responsibility

3. World Cancer Day is celebrated on :
 - A. 24th March
 - B. 4th February
 - C. 1st May
 - D. 7th April

4. International Day of Non-violence is celebrated on :
 - A. 2nd October
 - B. 5th June
 - C. 1st December
 - D. 4th July

5. World Day of International Justice is celebrated on :
 - A. 8th September
 - B. 25th November
 - C. 21st December
 - D. 17th July

6. Integrity in leadership means:
 - A. Being honest and adhering to ethical principles
 - B. Focusing solely on personal goals
 - C. Avoiding accountability
 - D. Appearing successful despite unethical actions

Q2) Short Notes:- (Any two):

(6)

1. Shramadan and its scope
2. Rainwater Harvesting as part of Shramadan
3. Sorting Waste in Cleaning Activities
4. Awareness Rallies (purpose, activities and impact)

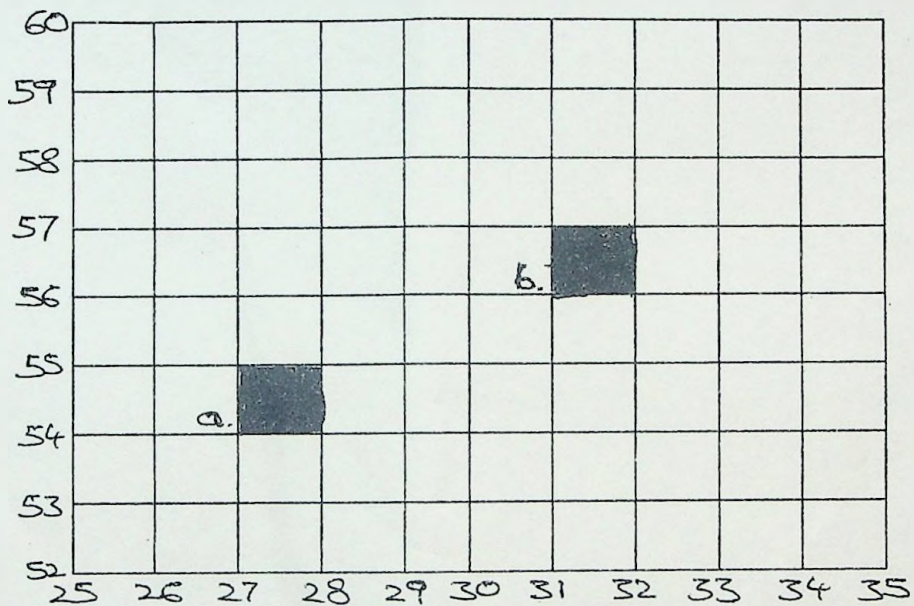
Q3) Answer the following questions:- (Any Three)

(18)

1. Why is the activity of Tree plantation important? What are the steps involved in Tree Plantation activity? Explain
2. What is the purpose and what are the key goals of Personality development programmes?
3. Explain the steps involved in organizing Blood donation camps? Explain
4. What is the purpose of organizing health camps? Give the guidelines of conducting an effective health camp
5. Explain the following in relation to conducting a Rally:-
 - a. Objectives and Theme of a Rally
 - b. Planning a Rally

- NB : 1. Attempt any Three Questions
2. All questions carry equal marks.
3. Figures to the right indicate maximum marks.

1. Explain the different Cardinal points and all the major and minor directions in map reading ? [10]
2. Explain the types of North ? Give a four figure grid reference of the following diagram. [10]



3. What are the different types of leadership ? [10]
4. How will you use the training given in NCC in your real life ? [10]