

Duration: 2.5 hrs

Maximum Marks: 75

Note:

1. All questions are compulsory.
2. Draw well labelled diagrams where necessary.
3. Figures to the right indicate full marks.

**Q1. A. State whether the following statements are True or False: (Any 8)**

**(8)**

1. Corporate communication also incorporates corporate social responsibility.
2. Free speech encourages open communication.
3. Public relations division can act as image makers for the organisation.
4. Edward Bernays is considered as the founder of the modern public relations.
5. All people have the same idea of recreation.
6. Situational theory looked at the behavioural patterns of publics.
7. When company aims to attain sustainable growth media relations becomes very important.
8. Interactive video interviews facilitate two way communications.
9. Business partners cannot be called as financial public.
10. A blogpost need not have title.

**Q1. B. Match the Column: (Any 7)**

**(7)**

A	B
1. Udata Punjab	a. Virtual Meetings
2. RTI	b. Facebook
3. Economic Issues	c. Cost and Benefit
4. Tele Conferencing	d. Meetings and Reports
5. Social Networking	e. Inflation
6. Social Exchange Theory	f. Quality Goods and Services
7. Internal Communication	g. Jargons and Dress Code
8. Corporate Image	h. Online Piracy
9. Corporate Identity	i. Access to Records
10. RSS	j. Uses XML Language

**Q2.**

- a. Discuss the need of corporate communication. (8)
- b. Explain various factors influencing corporate image (7)

**OR**

- c. Explain Copyright Act and Law of Defamation in brief. (8)
- d. Explain importance of ethics in corporate communication. (7)

**Q3.**

- a. Discuss the significance of public relation. (8)
- b. Discuss the legal and socio cultural issues in public relations. (7)

**OR**

- c. Discuss Social Exchange theory of PR with relevant examples. (8)
- d. Discuss the reasons for growth of public relations. (7)

**Q4.**

- a. How can the management organize employee communication? (8)
- b. Discuss in brief the impact of crisis. (7)

**OR**

- c. Explain the various PR tools in financial communication. (8)
- d. How will u build effective media relations if you are the PR manager? (7)

**Q5.**

- a. What are the steps involved in making a business blog. (8)
- b. Write a brief note on E Branding. (7)

**OR**

**c. Write short notes on (Any 3): (15)**

1. Corporate Identity
2. Digital Piracy
3. Trust Building
4. Web Conferencing
5. Types of Corporate Blogs

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[Time: 2 ½ Hours]

[Marks: 75]

- N.B.**
- 1) Q. 1 is compulsory.
  - 2) Q.2 to Q.5 are compulsory with internal choice.
  - 3) Figures to the right indicate full marks.
  - 4) Workings should form part of your answer.
  - 5) Use of simple calculator is allowed.

**Q.1 (A) Match the Columns: (Any 8)**

**(8)**

	<b>Column A</b>		<b>Column B</b>
1.	Kalyan-Dombivli Municipal Corporation	a.	Does not satisfy basic condition
2.	Assessee	b.	Always taxable
3.	Thane sports club	c.	Finance Act
4.	Non-Resident	d.	Association of Persons
5.	Uncommuted Pension	e.	Local Authority
6.	Standard Deduction	f.	Person liable to pay tax
7.	Pre-construction interest on house	g.	Depreciation at 50% of normal rate
8.	Assets used by the assessee for less than 180 days	h.	Rs. 1,25,000
9.	Rate of Tax	i.	Allowed in five equal instalments
10.	Severely handicapped resident individual	j.	Rs. 50,000

**Q.1 (B) State whether given statements are True or False: (Any 7)**

**(7)**

1. The constitution of India empowers Central Government to levy tax on Income.
2. Adani Enterprises Ltd. is a person as per Income tax Act, 1961.
3. Income deemed to accrue or arise in India is taxable in case of all assessee.
4. Gratuity paid to government employees is always fully exempt from tax.
5. Entertainment allowance deduction is only allowed to Non-government employees.
6. Reasonable letting down value is higher of fair rent and municipal valuation.
7. Export incentives received by an assessee are exempt for tax.
8. Income from subletting shall be chargeable to tax under the head income form house property.
9. Total deduction u/s 80C and 80CCC cannot exceed Rs. 1,50,000.
10. Family pension received by a widow of a deceased employee is income from other sources.

**Q.2** Mr. Mike Ross, a U.S.A. citizen, came to India for the first time on 1<sup>st</sup> May, 2018 and started business in India. He went back to his country U.S.A. on 2<sup>nd</sup> September 2022. He again came back to India on 16<sup>th</sup> December 2022 and returned to his country U.S.A., on 5<sup>th</sup> February, 2023.

**(15)**

**Determine the residential status of Mr. Mike Ross for the Assessment Year 2023-24.**

**OR**

- Q.2** Mr. Dipen Parab has earned the following incomes during the financial year ended on 31<sup>st</sup> March, 2023. Compute his Gross Total Income for the assessment year 2023-24. **(15)**
- Resident and Ordinary Resident
  - Resident but not Ordinarily Resident
  - Non-Resident

Particulars	Rs
1. Payments received in India, for services rendered in Dubai.	11,00,000
2. Income from business in Shanghai, controlled from India.	23,00,000
3. Interest on Debentures received from Indian Company	2,00,000
4. Amount brought to India, out of past untaxed profits earned in UK	2,75,600
5. Income from agriculture in Bangladesh.	2,75,000
6. Rent from House property in India, received in UK	3,00,000
7. Dividend from a Korean Company, received in India.	1,30,000
8. Salary earned and received in UK.	13,50,000

- Q.3** Mrs. Sharen works as a manager with Nishtha Private Ltd. She gives you following information for the year ended 31<sup>st</sup> March 2023. **(15)**

Particular	Rs.
Basic Salary (Gross)	Rs.12,00,000 per annum.
Dearness Allowance	Rs.6,00,000 per annum.
House Rent Allowance (Exempt u/s 10 Rs.50,000)	Rs.90,000 per annum.
Entertainment Allowance (Amount spend on entertainment Rs.28,000)	Rs.30,000 per annum.
Conveyance Allowance (Amount spend on conveyance for official purposes Rs.65,000)	Rs.88,000 per annum.
Arrears of Salary (Not taxed earlier)	Rs.2,50,000
Profession Tax deducted from Salary	Rs.2,500 per annum.
Employees Provident Fund deducted from Salary	Rs.90,000 per annum.

Other Information:

Interest on Debentures received from Savita Chemicals Ltd. Rs. 60,000

Interest received from Government Securities Rs. 50,000

Royalty received for writing Management Books Rs. 40,000

(Expenses incurred for writing manuscript of this book Rs. 3,500)

He spent Rs. 34,000 on medical treatment of his dependent handicapped brother (60% disability).

He paid Mediclaim premium of Rs. 28,876 by cheque on health of himself, spouse and son.

**Compute his Taxable Income for the Assessment Year 2023-24.**

**OR**

**Q.3** Mr. Lala Patel owns two houses in Mumbai. The particulars of these houses are as follows for the previous year ended 31-3-2023 are as follows: **(15)**

	<b>Particulars</b>	<b>House Property I (let out property)</b>	<b>House Property II (Self-occupied Property)</b>
1.	Gross Municipal Valuation	4,50,000	6,00,000
2.	Fair Rent	5,00,000	7,00,000
3.	Actual Rent received	6,00,000	-
4.	Municipal Taxes – Due	50,000	60,000
	Paid	10,000	12,000
5.	Repairs	5,000	8,000
6.	Insurance Premium – Due	1,500	1,600
7.	Ground Rent due	500	700
8.	Interest on Funds borrowed for construction of house property	80,000	60,000

He also received the following income during the previous year 2022-23.

Accrued Interest on N.S.C. (VIII issue)	Rs.16,000
Winning from lottery	Rs.50,000
Interest on Saving Bank A/c.	Rs.16,000
Interest on Public Provident Fund	Rs.13,000

He had taken a loan from HDFC Bank for higher education of his daughter pursuing an Engineering degree course from IIT. During the year he had paid 1,40,000 as interest on this loan.

**Compute his Taxable Income for the Assessment Year 2023-24.**

**Q.4** Following is Profit & Loss Account of Mr. Manoj Shinde who is physically handicapped (85% disability) for the year ended 31<sup>st</sup> March, 2023. **(15)**

<b>Particulars</b>	<b>Rs.</b>	<b>Particulars</b>	<b>Rs.</b>
To Salaries	19,20,000	By Gross Profit	85,74,000
To Printing & Stationery	3,00,000	By Interest on Bonds	1,80,000
To Conveyance	3,60,000	By Gift from friend	56,000
To Rent	2,88,000	By Dividend from Co-op. Bank	1,20,000
To Depreciation	3,84,000	By Interest on Government Securities	2,50,000
To Repairs & Maintenance expenses	1,80,000		
To Advertisement	5,40,000		
To Audit Fees	1,20,000		
To Embezzlement by Employee	24,000		
To Drawings	3,36,000		
To Selling Expenses	10,20,000		
To Income Tax	1,20,000		
To Net Profit	35,88,000		
	<b>91,80,000</b>		<b>91,80,000</b>

Additional Information:

- 1) Depreciation allowable as per Income Tax Rules Rs 4,20,000.
- 2) Advertisement includes advertisement of Rs. 72,000 in a Souvenir published by a political party.
- 3) 1/3<sup>rd</sup> of the Rent is for her residential flat.

**You are required to compute her Taxable income for the assessment year 2023-24.**

**OR**

**Q.4** Mr. Raghu acquired residential house property on 15.4.1995 for Rs.3,00,000. Additional information pertaining to property was as follows:

1. Fair market value as on 1.4.2001 was Rs.9,60,000
2. Cost of improvement made by him as follows:
 

1998-99	Rs.2,00,000
2010-11	Rs.4,80,000
2016-17	Rs.10,00,000
2020-21	Rs.5,40,000
3. He sold residential property on 27.12.22 for Rs.1,80,00,000
4. He acquired new residential house for Rs.93,00,000 on 29.3.2023
5. He also invested Rs.15,00,000 in Rural Electrification Corporation (REC) Bonds on 11.03.2023
6. Expenses on transfer amounted to Rs.3,00,000

Relevant Cost Inflation Indices are as follows:

<b>Financial Year</b>	<b>Cost Inflation Index</b>
2001-02	100
2010-11	167
2016-17	264
2020-21	301
2022-23	331

**Compute the Capital Gains of Mr. Raghu for Assessment year 2023-24.**

- Q.5 (a)** Explain different items eligible for deduction under section 80C **(8)**
- (b)** Explain Deduction U/s 80D. **(7)**

**OR**

**Q.5 Write short notes on (any three):** **(15)**

- 1) Capital Assets.
- 2) Deduction U/s 16.
- 3) Residential Status of an Individual.
- 4) Pension
- 5) Gross Annual Value

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Time: 2 ½ Hours

Marks: 75

A) State whether the following statements are True or False: (Any 8) 08

- 1) Dividend can be paid to lenders of funds.
- 2) R.D.D. is usually estimated as percentage of debtors.
- 3) Trade Receivables are always shown under current Liabilities.
- 4) Shareholders funds are always non-current.
- 5) Capital profit realized in cash can be used for paying dividend.
- 6) The underwriting commission can be more than 10%.
- 7) Unmarked applications are known as direct applications.
- 8) Inventory is a non-monetary item.
- 9) Foreign currency is a currency other than home currency.
- 10) Dividend is always calculated on Market Value of the security.

Q.1 B) Match the following: (Any 7) 07

Group A	Group B
1. 10% Debentures	a. Ethics
2. Goodwill	b. Laws
3. Marked Applications	c. Accounting of Foreign Currency
4. Underwriting Commission	d. Reporting Currency
5. Ex- Interest	e. Added to cost
6. Brokerage on Purchase	f. Excluding interest
7. Home Currency	g. Maximum 5% in case of shares
8. AS-11	h. Bears stamp of underwriters
9. Rules that must be followed by all	i. Intangible Assets
10. Rules expected to be followed by all	j. Long Tem Borrowings

Q.2 From the following particulars of Urvashi Ltd., prepare Profit and Loss statement for 31-3-2022 as per revised schedule. 15

Particulars	Amount
Opening stock of Finished Goods	1,50,000
Closing stock of Finished Goods	30,000
Cost of Materials Consumed	1,75,000
Sales	5,00,000
Interest Received	25,000
Depreciation	5,000
General Expenses	10,000
Salaries and Wages	50,000
Interests on Debentures	5,000
Provision for Taxation	50,000
Transfer to General Reserve	10,000

OR

Q.2. Tejpal Ltd exported goods to Happy Ltd from USA worth US \$ 50,000 on 15th February 2021 when exchange rate was ₹ 65 per US \$. 15  
The payment was received in installments as under:

Date	Amount of Installment US \$	Exchange Rate per US \$
10/1/21	10,000 (Advance)	₹66
15/3/21	20,000	₹67
10/4/21	15,000	₹66
10/5/21	5,000	₹64

Tejpal Ltd closes its books every year on 31st March. On 31st March 2021, the exchange rate was ₹ 68 per US \$.

You are required to pass Journal Entries in the books of Tejpal Ltd. for the year ended 31st March, 2021 and 31st March, 2022. Also prepare Foreign Exchange Fluctuation account in the books of Tejpal Ltd.

Q3. Manish Ltd has authorized capital of 1,00,000 equity shares of ₹ 10 each. Company issued 60,000 shares at a premium of ₹ 2 each. The entire issue was underwritten by Jay, Ajay and Vijay in the ratio of 5:3:2 respectively. 15  
Applications were received for 48,000 shares out of which marked applications were as follows:

Jay	24000 Shares
Ajay	8550 Shares
Vijay	12450 Shares

Underwriters are entitled to get 5% commission on issue price.

You are required to:

- Find out the net liability of underwriters
- Pass Journal Entries in the books of Manish Ltd.

OR

Q3. From the following is the trial balance of Vikas Ltd., prepare the Balance Sheet of the company as on 31<sup>st</sup> March 2021 as per Schedule III of the Companies Act. 15

**Trial Balance as on 31<sup>st</sup> March 2021**

Debit	₹	Credit	₹
Advances to employees	3,00,000	Equity Share Capital	52,00,000
Cash at Bank	3,64,320	Capital Reserve	60,000
8% Govt. Bonds	3,36,000	Loan from SBI	8,00,000
Premises	48,59,940	Provision for Tax	7,64,000
Patents	10,00,000	Bills Payable	1,85,120
Discount on issue of shares (unwritten off)	25,000	Short term loan from bank	4,90,200
Trade Receivables	3,66,240	Unpaid dividend	64,800
Stock in trade	3,55,600	Profit & Loss A/c	42,980
	76,07,100		76,07,100



Q.4. During the year ended 31<sup>st</sup> March 2021 Mr. Virat bought and sold the following 12% Debentures of ₹100 each of Cherry Ltd. Interest being payable on 1<sup>st</sup> April and 1<sup>st</sup> October each year. 15

Date	Particulars
1 <sup>st</sup> June, 2020	Bought 300 Debentures at ₹92 Ex-interest
1 <sup>st</sup> September, 2020	Bought 100 Debentures at ₹94 Cum-Interest
1 <sup>st</sup> December, 2020	Sold 200 Debentures at ₹95 Ex-interest
1 <sup>st</sup> February, 2021	Bought 150 Debentures at ₹98 Cum-Interest

Books are closed on 31<sup>st</sup> March every year. You are required to prepare Investment in 12% Debentures in Cherry Ltd. Account for the year ended 31<sup>st</sup> March, 2021 in the books of Virat (Apply AS-13).

**OR**

Q.4 A) Prepare Investments Accounts in the books of Miss Neena for the following transactions: 08

12/04/2021 Purchased 1,00,000 Equity Shares of ₹10 each in ABC Ltd. For ₹ 50,00,000  
 15/05/2021 ABC Ltd. Issued bonus shares of 3 Shares for every 2 Shares held.  
 30/06/2021 Neena Sold 1,25,000 Bonus shares for ₹20 each.

Q.4 B) XL limited issued 40,000 shares of Rs 10 each. These shares were underwritten as by P and Q in the ratio of 3:2. The public applied for 38,000 shares which included marked applications from the underwriters as follows : P -5,000 shares; Q -3,000 shares. Determine the net liability of the underwriters. 07

Q.5) a) What do you mean by Ethics? Describe its Scope. 07

Q.5) b) Explain the types of Underwriting. 08

**OR**

Q.5) Write a Short notes (Any Three) 15

- i) Contingent Liabilities
- ii) Five Fundamental Principles of IFAC
- iii) Ex-Interest and Cum-Interest Price
- iv) Accounting Standard 11
- v) Corporate Governance

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Duration: 2.30 hours

Marks: 75

**NB: (1) All questions are compulsory having internal option.**

**(2) Figures to the right indicate marks allocated to each question.**

**(3) Simple calculator is allowed.**

1. (A) Match the columns and rewrite the sentence. **(Any 8) (08 Marks)**

	Group - I		Group - II
i.	Equity share	a.	Controllable
ii.	Mutual Fund valuation	b.	Modern Portfolio Theory
iii.	Debenture	c.	Reducing the risk of loss
iv.	Post Office Saving Scheme	d.	Time factor
v.	Systematic Risk	e.	Own Fund
vi.	Expected Return	f.	NAV (Net Asset Value)
vii.	Unsystematic Risk	g.	Debt Funds
viii.	Risk-return trade-off	h.	Tax Saving Investment
ix.	Diversification	i.	Uncontrollable
x.	Portfolio revision	j.	Probability

1. (B) Give True or False: **(Any 7) (07 Marks)**

- i. The maximum deduction which can be claimed under section 80C is Rs. 1,50,000.
- ii. India is the highest consumer of gold in the world.
- iii. The maximum maturity of Treasury bill is 3 years.
- iv. Stock Market Index is the method of showing the overall performance of all the companies listed in Stock market with a single number.
- v. NIFTY is the stock market Index of India's Bombay Stock Exchange.
- vi. SML is a linear relationship between expected return and systematic risk.
- vii. The Dow Theory consist of 3 types of market movement.
- viii. An Oscillator is a technical analysis tool.
- ix. The RSI was developed by J. Welles Wilder.
- x. Charting helps to analyse and interpret the price trends of an underlying.

2. (A) What are the factors influencing for the selection of Investment Alternatives.

Explain in brief.

**(08 Marks)**

(B) Explain the types of Investors.

**(07 Marks)**

**OR**

2. (C) The security return on stock of Multi Ltd. and Metal Ltd. under different status of economy are given below:

Particulars	Boom	Low Growth	Stagnation	Recession
Probability	0.35	0.25	0.20	0.20
Return on stock of Multi Ltd. (%)	50	45	30	25
Return on stock of Metal Ltd. (%)	45	50	40	30

Calculate the expected return and standard deviation of return on both the stocks and advise to invest in one of them. **(08 Marks)**

2. (D) The security return of Koo Ltd. and market returns are given below:

Particulars	1	2	3	4	5	6	7
Return on security of Koo Ltd. (%)	10	13	15	14	15	18	20
Market Return (%)	14	16	18	20	22	24	26

Calculate Beta on security of Koo Ltd. **(07 Marks)**

3.(A) Distinguish between Fundamental Analysis and Technical Analysis. **(08 Marks)**

3.(B) Give a brief note on Systematic Risk and Unsystematic Risk. **(07 Marks)**

**OR**

3. The Balance Sheet of Livspace Pvt. Ltd. as on 31<sup>st</sup> March 2023 was as under:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
6,000 Equity Shares of Rs. 100 each fully paid	6,00,000	Fixed Assets	8,70,000
10 % Preference shares	3,00,000	Investments	2,00,000
General Reserve	1,80,000	Inventories	1,80,000
9 % Debentures	2,50,000	Debtors	1,75,000
Bank Overdraft	90,000	Cash & Bank	45,000
Sundry Creditors	85,000	Advance Salary	40,000
Outstanding Expenses	55,000	Preliminary Expenses	50,000
<b>Total →</b>	<b>15,60,000</b>	<b>Total →</b>	<b>15,60,000</b>

Market Price per Share

Rs. 230

Dividend per share

Rs. 20

**Calculate:**

- Liquid Ratio
- Earnings Per Share
- Price-Earnings Ratio
- Dividend Pay-out Ratio
- Dividend Yield Ratio

**(15 Marks)**

**OR**

4. (A) Define Portfolio Management. Explain the steps in the process of Portfolio Management. **(8 Marks)**

(B) Explain Elliott Wave Theory in Brief. **(7 Marks)**

**OR**

4.(C) The information for three portfolios is given below:

Portfolio	Average Return on Portfolio (%)	Beta	Standard Deviation
Pen India Ltd.	18	0.9	0.48
Balaji Telefilms Ltd.	19	1.4	0.38
Warner Bros.	22	1.1	0.28
Market Index	24	1.0	0.32

Compare these portfolios on performance using Sharpe and Treynor Measures. Risk free rate of return is 8%. **(08 Marks)**

4.(D) The following information the securities are as follows:

Securities	Expected Return (%)	Beta
Godrej Interio	22	1.5
Durian	21	1.2
Nilkamal Ltd.	23	0.8
Market Return	24	1.0

If the risk-free rate is 7%. Calculate returns for each security under CAPM. Identify the securities are undervalued or overvalued or at par and advise to Invest.

**(07 Marks)**

5. Dr. Vinod Raina, aged 62 years a Practicing Senior Doctor. He is having Rs. 1,50,00,000 investible fund.

(a) Advise him for Investment avenues available to him which will give maximum return?

(b) Explain the advantages and disadvantages by investing in the specific avenues. **(15 Marks)**

**OR**

5. Give Short Notes on: **(Any Three)**

**(15 Marks)**

- i. Small Cap and Large cap
- ii. NSDL and CDSL
- iii. Portfolio Management Decision
- iv. Technical Analysis
- v. The Random Walk Theory

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[Time: 2½ Hours]

[ Marks:75]

Please check whether you have got the right question paper.

- N.B.**
1. Answer **all** the questions.
  2. The Marks are assigned on the R.H.S.
  3. Draw Illustrations, **diagrams** and **Schedules** wherever necessary.
  4. Use of **simple calculator** is allowed.

Q.1) A) Choose the Correct Alternative: (any 8) (08)

1. \_\_\_\_\_ refers to supply chain practices that strive to reduce energy and environmental footprints in terms of freight distribution.  
(Inbound Logistics, Green Logistics, Outbound Logistics, SCM)
2. The downstream supply chain is: \_\_\_\_\_  
(Exclusively inside an organization, involved with procurement of material from suppliers, the distribution of products or delivery of services to customers, buying raw materials)
3. RO-RO concept means: \_\_\_\_\_.  
(Roll On-Ride Off, Ride On-Ride Off, Roll Off-Roll On, Roll On - Roll Off)
4. \_\_\_\_\_ is the disadvantage of Private Warehousing.  
(Tax Benefits, Less Costly in long term, Flexibility, High start-up cost)
5. The \_\_\_\_\_ Order should also be complete in terms of all aspects of service from order receipt to delivery coupled with error free invoicing.  
(Quick, Perfect, Small, Imperfect)
6. \_\_\_\_\_ is the cheapest mode of transportation over long distances.  
(Water, Air, Rail, Road)
7. What does the acronym EDI stand for?  
(Enterprise Data Information, Electronic Data Infrastructure, Enterprise Data Interchange, Electronic Data Interchange)
8. LASH means \_\_\_\_\_.  
(Lighter Aboard Ship, Last Aboard Ship, Lighter Aboard System, Last Aboard System)
9. \_\_\_\_\_ is concerned with a firm's ability to satisfy customer's requirement in timely manner.  
(Minimum Inventory, Rapid Response, Price stabilization, Quality)
10. Which of the following is not an area to responsibility for a logistics manager?  
(Inventory, Marketing, Warehousing, Purchasing)

**B. State whether the following statement is TRUE or FALSE (Attempt Any 7 Questions) (07)**

1. Golden Quadrilateral refers to Highway network connecting four Metropolitan cities.
2. Containerisation provides ease of handling.
3. The primary purpose of logistical packaging is to prevent damage of the product.
4. Service quality is an internal measure of performance measurement

5. RFID Stands for Radio Frequency Inventory Distribution
6. Global SCM is only to do with International sourcing.
7. Recycling is not a part of Reverse logistics.
8. Birdy Back-is a combination of roadways and airways and is generally used in international shipments.
9. To prevent temporary storage in a warehouse, cross docking can be used.
10. ABC categorization is based on value and volume of the inventory

- Q.2) a) Distinguish between Logistics and Supply chain management. **(08)**  
 b) Explain the concept of packaging also explain its functions and Advantages. **(07)**

**OR**

- c) From the following data, calculate a 3 period weighted moving averages from 4 th Month to 8 th Month, with weights as 3, 2 and 1. The largest weight is being assigned to most recent period and current Demand Value. **(10)**

Period ( Month )	1	2	3	4	5	6	7	8
Demand in Units	160	170	190	200	220	230	250	?

- d) Explain in detail Role of IT in Logistics. **(05)**

- Q.3) a) Define and explain the concept of customer service also explain its elements **(08)**  
 b) What is Global supply chain? Illustrate its objectives and advantages. **(07)**

**OR**

- c) Explain any 8 principles for designing efficient material handling systems. **(08)**  
 d) Compare public warehouse with private warehouse. **(07)**

- Q.4) a) Define Buffer Stock, Safety Stock, Lead Time and Re-Order Stock Level (ROL).  
 Daily consumption of a raw material in the production process is 500 units. Lead time for delivery is 5 Days. Company's policy is to keep a safety stock equal to two day's daily consumption to guard against stock out. Calculate Re-Order Level. **(08)**

- b) Distinguish between 3PL AND 4PL Logistics with suitable examples **(07)**

**OR**

- c) Explain importance and Principles of Transportation. Also discuss Transportation functionality. **(08)**

- d) What is logistical infrastructure? Explain Containerisation and its Benefits **(07)**

Q.5) A) Swayam Fabrics one of the leading brand in India for gents clothing, initially the company started marketing quality shirts and trousers for common man with reasonable pricing. The company adopted the policy of better products at affordable prices. Slowly and gradually company started catering middle and higher class gents' customers and also expanded their product range which included pants, suits and other men's accessories.

The philosophy of company is "Outsourcing". The cloth and thread are supplied by the company to garment factories and the labour is also outsourced. The quality control aspect of Swayam Fabrics is very careful, who ensures quality of finished products offered to the customers. The products are produced in standard size and in large quantities thereby availing the benefits of economies of scale.

There are about 40 company owned outlets in Mumbai. These outlets are fed by the company central store as per the orders received from the outlets. They use company owned tempos as a mode of transport for the inbound and outbound activities. Even though there are many brands of readymade garments available in the market, the company strongly believes that quality is their strength and don't want to compromise on this issue.

- a) Bring out the factors contributing to the success of Swayam Fabrics (07)
- b) What do you mean by 3PL? Explain its advantages and disadvantages. (08)

OR

B) Write short notes on: (any 3) (15)

- a) Activity Based Costing
  - b) Green Logistics
  - c) Logistics park
  - d) Merits and Demerits of Air Transportation
  - e) Reverse Logistics
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Time: 2:30Hrs.

Marks: 75

Q.1.

(a) Multiple Choice Questions: (any 8)

(08)

- 1) SIP stands for \_\_\_\_\_.  
(a) Systematic interest plan  
(b) Systematic investment plan  
(c) Systematic innovation plan  
(d) Systematic inclination plan
- 2) Normal yield curve is \_\_\_\_\_.  
(a) Upward sloping curve  
(b) Humped curve  
(c) Downward sloping curve  
(d) A line that plots interest rates
- 3) TDS means \_\_\_\_\_.  
(a) Tax deducted at source  
(b) Tax deducted at start  
(c) Tax deducted at sum  
(d) Tax deducted at system
- 4) Credit risk applies to debt investments such as \_\_\_\_\_.  
(a) Shares  
(b) Bonds  
(c) Mutual Funds  
(d) Gold
- 5) Deduction u/s 80 D for senior citizens is Rs. \_\_\_\_\_.  
(a) 20,000  
(b) 25,000  
(c) 50,000  
(d) 75,000
- 6) Deduction for self disability can be claimed under \_\_\_\_\_.  
(a) Sec 80C  
(b) Sec 80D  
(c) Sec 80E  
(d) Sec 80U
- 7) \_\_\_\_\_ Will is invalid in the eyes of law.  
(a) Mutual  
(b) Sham  
(c) Duplicate  
(d) Concurrent
- 8) \_\_\_\_\_ has direct impact on wealth creation.  
(a) Economic outlook  
(b) Income rate  
(c) Interest rate  
(d) Erratic cashflows



- 9) \_\_\_\_\_ is one of the most preferred tax planning instrument in India as it's a Government scheme.
- (a) PF  
(b) PPF  
(c) FD  
(d) Life Insurance plan

10)

\_\_\_\_\_ = Assets - Liabilities

- (a) Balance Sheet  
(b) Net Worth  
(c) P&L  
(d) Investment

(b) **State whether the following statements are true or false: (any 7)** (07)

- 1) TDS is based on the principle of pay as you earn.
- 2) Hostility is a code of ethic.
- 3) Hindu undivided family is not defined in Income Tax Act.
- 4) Life insurers are not health insurers.
- 5) Longevity risk is the risk of outliving your savings.
- 6) Travel insurance is a type of general insurance .
- 7) Issue of new shares for cash results in Cash inflow.
- 8) Retirement planning takes into account all emergencies.
- 9) House property loss can be set off against salary income.
- 10) Unemployment is one of the most popular lagging indicator.

**Q.2.** Attempt A,B or C,D

- (a) What is the scope of Wealth Management? (08)
- (b) What are the leading economic indicators of the economy ? (07)

**OR**

- (c) Mr.Guru is an individual submits the flowing information relevant for AY 2022-23 (15)  
Find out the net taxable income of Mr.Guru for AY 2022-23 applying the provisions of set off and carry forward of losses.

Particulars	Rs.
<b>Income from Salary computed</b>	80,000
<b>Income from House Property</b>	
House I	25,000
House II	(35,000)
<b>Income from Business</b>	
Business I (Non-Speculative)	54,000
Business II(Non Speculative )	(14,000)
<b>Income from Long Term Capital Gains</b>	30,000
<b>Income from Other sources</b>	
Interest on debentures	1,000
Lottery winnings	8,000

You are also informed that:

He spent Rs.1,500 as collection towards interest on debentures allowed to be deducted u/s 57 as expenditure.

He has the following carry forward losses:

Business losses-Rs.10,000 (AY 2013-14)

Long term Capital losses –Rs.35,000(AY 2015-16)

- Q.3.** Attempt A,B or C,D
- (a) What are the principles of Insurance? (08)
- (b) What is Passive Asset Management ?What are the advantages and disadvantages? (07)

**OR**

- (c) Ms.Kaahini purchased a house property for Rs.5,00,000 on 27<sup>th</sup> September 1999.She made the following additions to it. (08)
- Cost of construction of first floor in Financial Year 2002-03 is Rs.4,00,000
- Cost of construction of second floor in Financial Year 2003-04 is Rs.6,00,000
- Fair market value of property on April 1,2001 was Rs.7,00,000.
- She sold the property on 25<sup>th</sup> September ,2022 for 1,00,00,000.She paid a brokerage of Rs.1,30,000 for the sale transaction.

**The CII for financial year 2022-23 is 331, 2002-03 is 105, 2001-02 is 100 & 2003-04 is 109.**

Compute the Capital gain of Ms.Kaahini for the Assessment Year 2022-23.

- (d) Following is the Balance Sheet of Shrihan Ltd. Find out Debt Ratio, Debt Equity Ratio, Current Ratio and Liquid Ratio. (07)

**Balance Sheet**

Liabilities	Amount	Assets	Amount
Equity share capital	4,00,000	<b>Fixed Assets</b>	8,00,000
P&L a/c	8,000	<b>Debtors</b>	2,20,000
Mortgage Loan	3,20,000	<b>Stock</b>	2,20,000
Reserve	80,000	<b>Cash</b>	20,000
Bank Overdraft	92,000		
Creditors	3,60,000		
<b>TOTAL</b>	<b>12,60,000</b>	<b>TOTAL</b>	<b>12,60,000</b>

- Q.4.** Attempt A,B or C,D
- (a) What is Ratio Analysis and what are its important advantages? (08)
- (b) What is Passive Asset Management ?What are the advantages and disadvantages? (07)

**OR**

- (c) Following are the details of Mr.Himalay for Assessment Year 2022-23. (08)
- Salary =Rs.1,00,000 pm
  - Income from house property Rs.25,000 pm
  - Interest on savings a/c Rs.14,000
  - Interest on Fixed Deposit a/c Rs.42,000
  - Interest on PPF a/c Rs. 12,000
  - Insurance premium paid Rs.1,00,000
  - Mediclaim premium for himself and spouse Rs.30,000
  - Mediclaim premium of senior citizen parents Rs.35,000

Compute the net taxable income of Mr.Himalay after allowing deductions under chapter VI-A.

- (d) Assuming the total tax liability of Sumit Ltd. is Rs.3,00,000 for PY 2021-22 . (07)
- Calculate the advance tax due and instalments.

**Q.5** Attempt A,B or short notes.

(a) What is Retirement Planning and what is its need and purpose?

(08)

(b) What is a Will? What are the types of wills?

(07)

**OR**

**Q.5** Write Short Notes on (any three)

(15)

- 1) Yield Curve
- 2) Principle of Utmost good faith
- 3) Health Insurance
- 4) Public Provident Fund
- 5) HNWI

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