

240405

C-330424

Time : 3 hrs

Marks : 100

- NB : 1. All questions are compulsory subject to internal choice.
2. Figures to the right indicate full marks.

Q.1 Attempt **ANY TWO** from the following :

- a) Explain the classification of Companies in detail. [10]
b) Distinguish between Private Company and Public Company. [10]
c) What are the advantages and disadvantages of Private company and Public Company. [10]
d) What is Prospectus ? What are the contents of Prospectus ? [10]

Q.2 Attempt **ANY TWO** from the following :

- a) What are the qualifications & disqualification of directors of a Company ? [10]
b) What is the procedure for obtaining Director Identification number ? [10]
c) What are the modes of cessation of membership of a Company ? [10]
d) Write a note on classification of directors of a Company. [10]

Q.3 Attempt **ANY TWO** from the following :

- a) Explain the concept and essentials Partnership. [10]
b) What are the rights and duties of Partners ? [10]
c) What are the different modes of dissolution of a Firm? [10]
d) What is a Limited Liability Partnership ? What are the characteristics of LLP ? [10]

Q.4 Attempt **ANY TWO** from the following :

- a) Explain the terms Complaint, Complainant, Defect, Deficiency as per Consumer Protection Act 2019. [10]
b) Write a note on the Competition Commission of India. [10]
c) Who is a consumer? What are the objects of the Consumer Protection Act 2019? [10]
d) What is the composition and jurisdiction of the State Commission ? [10]

Q.5 Attempt **ANY TWO** from the following :

- a) Write a note on Infringement of Patent Rights & Remedies. [10]
b) What is a Trademark? What are the different types of Trademarks ? [10]
c) Explain the concept of invention and discovery. What are the general principles applicable to the working of Patented inventions ? [10]
d) What is Copyright ? Write a note on ownership of Copyright. [10]

240404

C-290 424

RIZVI COLLEGE OF ARTS, SCIENCE AND COMMERCE

SUB: COMMERCE IV

SEM IV

100 MARKS

3 HOURS

Q.1 (a) Select most appropriate answer from the option given below. (Any ten.) (10)

1. _____ refers to internal arrangements of machines equipment in an orderly manners to facilitate smooth production activity.
(Plant location, plant layout, product design, product layout)
2. _____ is a process of deciding the part of work and the sequence of operation.
(Routing, scheduling, follow up, dispatching)
3. _____ measures helps to improve the productivity.
(Value engineering, training, quality circle, all of these)
4. _____ control is concerned with the end result of quality.
(Inventory, material, quality, routing)
5. ISO stands for _____ organization for standardization.
(Indian, international, internal, innovative)
6. The concept of Total Quality Management was introduced in _____.
(America, Japan, China Germany)
7. SEBI protects the interest of _____.
(Depositors, Borrowers, Lenders, Investors)
8. _____ of shares refers to conversion of physical share certificate into electronic share certificate.
(Dematerialization, Conversion, Rematerialisation, Electronicisation)
9. _____ money market is also called as inter-bank money market.
(Call, Forward, Option, Commercial paper)
10. _____ commodities market, the traders deal in mined materials.
(Hard, Soft, Tender, Material)
11. Venture capitalists provide funds to entrepreneurs with _____.
(Bank support, huge risk, management support, innovative ideas)
12. SIP stands for _____.
(Scheme Investment Plan, Systematic Investment Plan, SEBI Investment Plan, SBI Investment Plan)

(b) State the following statements are true or false. (Any ten) (10)

1. Scheduling is the process of deciding the path of work and the sequence of operations.
2. Productivity is the ratio of output to input.
3. Inventory includes stock of raw material only.
4. PERT and CPM are important techniques for improving productivity.
5. Batch production is a form of continuous production system.
6. The term internal customers means employees of the organization.
7. The Japanese term Kaizen stands for change for good.
8. Failure Mode and Effects Analysis (FEMA) is an element of six sigma Approach.
9. IPOs are not regulated by SEBI.
10. Self Help Groups get only marketing assistance from banks.
11. Demat trading in shares requires lot of paper work.
12. Government securities market deals with chit funds.

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

- a. Explain Production management and its objectives.
- b. Write down the factors influencing productivity of production department
- c. Explain the objectives of inventory management

Q.3 Answer any two from the following.

(15)

- a. What is Quality Circle? Explain its features.
- b. What is Kaizen? Discuss its process.
- c. Discuss the importance of service quality management

Q.4 Answer any two from the following.

(15)

- a. Explain in brief the structure of money market
- b. Explain the function of Stock Exchange.
- c. Discuss the advantages of Credit Rating Agencies

Q.5 Answer any two from the following.

(15)

- a. Discuss the disadvantages of mutual fund
- b. Explain the types of derivative instruments
- c. What are the sources of funding for start-up ventures

Q.6 Write short notes on any four of the following.

(20)

1. Routing and scheduling
2. SEBI
3. Dimensions of quality
4. Future contracts
5. Self Help Groups
6. Intermittent Production Systems (IPS)

240403

C250424

Rizvi College of Arts, Science and Commerce
Off Carter Road, Bandra (West), Mumbai-50

Class: SYBCOM
Semester: IV

Time: 03 Hours
Marks: 100

Subject: Business Economics -IV

N.B.

1. All questions are compulsory.
2. All questions carry equal marks.
3. Figures to the right indicate full marks,
4. Draw neat diagrams wherever necessary.

Q.1 (a) Explain the following concepts: - (Any 5)

(10)

- 1) Public finance
- 2) Asymmetric information
- 3) Indirect tax
- 4) Shifting of tax
- 5) Productive expenditure
- 6) Redeemable debt
- 7) Fiscal policy
- 8) Zero based budget

Q.1(b) Choose the right answer from the given options & rewrite the statement: 10

1. The optimum size of budget is determined, where Marginal net benefit is _____

- a) less than zero b) more than zero
c) zero d) more than one

2. Which of the following is a feature of public goods?

- a) Non-rival in consumption b) Non-excludability
c) Both a & b d) None of these

3. Which of the following is not an indirect tax?

- a) Wealth tax b) GST
c) Sales tax d) Excise duty

4. Modern economist had given Canon of taxation except _____.

- a) Canon of Elasticity b) Canon of flexibility
c) Canon of economy d) Canon of diversity

5. _____ is one in which the tax rate falls as income increases.

- a) Regressive b) Progressive
c) Proportional d) Digressive

6. According to the Canon of _____, public expenditure should be incurred in such a manner that it reduces inequality of income and wealth distribution.

- a) Neutrality b) Sanction
c) Equitable distribution d) Elasticity

7. Which of the following scheme is a tax- free saving scheme?

- a) Pradhan Mantri Jeevan Jyoti Bima Yojana
- b) Sukanya Samriddhi Yojana
- c) Public Provident Fund
- d) Ayushman Bharat Yojana

8. Public debt is measured as of a given date as it is a _____ concept.

- a) flow
- b) macro
- c) micro
- d) stock

9. The importance of fiscal policy as an economic tool was recognised during _____.

- a) The Second world War
- b) The Great Recession of 2008
- c) The Asian Financial Crisis
- d) The Great Depression of 1929

10. The term Pump- priming originated in _____.

- a) Germany
- b) Canada
- c) U.S.A
- d) U.K

Q.2 Answer any two of the following:-

(20)

- a. Explain the meaning and scope of public finance.
- b. Examine the principle of Maximum Social Advantage as stated by Hugh Dalton, with assumptions and diagrams
- c. Discuss the role of the government in correcting market failure.

Q.3 Answer any two of the following:-

(20)

- a. Explain the canons of taxation.
- b. Discuss the concepts of impact, shifting and incidence of taxation.
- c. Enumerate the effects of taxation on savings, investment and production.

Q.4 Answer any two of the following:-

(20)

- a. Explain different classification of public expenditure.
- b. Examine Wagner's Law of Increasing State Activity.
- c. Discuss the meaning and classification of public debt.

Q.5 Answer any two of the following:-

(20)

- a. Explain the objectives of fiscal policy.
- b. What is meant by sound finance? What are its features?
- c. Discuss the types of public budget.

240330

C210424

RIZVI COLLEGE OF ARTS, SCIENCE & COMMERCE

S Y B.Com Sem IV
March 2024

Sub: Advertising

Marks: 100

3 Hours

1.A) Select most appropriate answer from the options given below. (Any 10) (10 Marks)

- 1) In India television was launch in the year _____.
(1959, 1947, 1969, 1949)
- 2) _____ Advertising has a longer life.
(TV, Magazines, Newspaper, Radio)
- 3) _____ advertising can take the advantages of current events.
(Newspaper, Magazine, Cinema, Radio)
- 4) The first steps in DAGMAR model are _____.
(creating awareness, conviction, action, comprehension)
- 5) Creative ads develop a _____ attitude in the mind of the target audience
(negative, neutral, positive, biased)
- 6) _____ help to overcome language barriers.
(Slogan, Illustration, Body Copy, Headline)
- 7) Out of home advertising is suitable to achieve _____.
(global reach, national reach, local reach, regional reach)
- 8) _____ is a step-in media planning.
(Media Scheduling, Media Clutter, Deciding the theme, Deciding the creative pitch)
- 9) A middle-class family buying its first sports car is considered as a _____
involvement product.
(low, high, medium, all of these)
- 10) "Dar ke aage Jeet hai" slogan used by brand _____.
(Mountain Dew, Sprite, Limca, Lemonade)
- 11) _____ is a catchy element of an advertisement that help consumers remember the
brand.
(Slogan, Headlines, Caption, Body Copy)
- 12) _____ type of copy used by Cadbury "kuch meetha ho Jaye" campaign.
(Hard Sell, Soft Sell, Education, Humorous)

1.B) State whether the following statement are true or false. (Any 10) (10 Marks)

1. Media planning process involved strategy and is a lengthy process.
2. Incubation is a technique of visualisation.
3. Television is more interactive than the print media.
4. Story board used for creating advertisements on YouTube.
5. A selling point is a quality or feature that can create disinterest in a product or service.
6. "just do it" is a slogan used by Nike.
7. Music has no relevance in most of the TV ads.
8. Product visual has no place in outdoor advertising.
9. The advertiser uses emotional appeal by giving a sentimental reason to buy the product.
10. Online advertising refers to advertising done with the help of internet.
11. Full form of POP advertising is point of purchase.
12. BEST in Mumbai does not allow advertising on its buses.

2. Answer the following: (Any Two)

(15 Marks)

- a) What are the advantages of FILM/CINEMA advertising?
- b) Discuss the various advantages of digital/internet advertising.
- c) Briefly describe ABC as a tool of media regulation.

3. Answer the following: (Any Two)

(15 Marks)

- a) Write a distinguish between communication objectives and sales objective.
- b) What are the methods of setting the advertising budget?
- c) Explain the various media scheduling strategies.

4. Answer the following: (Any Two)

(15 Marks)

- a) Explain the steps in the creative process.
- b) What are the various buying motives?
- c) What are the limitations of celebrity endorsement?

5. Answer the following: (Any two)

(15 Marks)

- a) What are the different types of copies?
- b) Explain the importance of jingles and music.
- c) Distinguish between pre-test and post-test method.

6. Write short note on: (Any four)

(20 Marks)

1. DAGMAR Model.
2. OUTDOOR Advertising.
3. Amazon Online Shopping.
4. Techniques of Visualisation.
5. Advertisement Appeal.
6. Story Board Concept.

240406

C370424

SYBCCOM Semester IV- Financial Accounting and Auditing-Auditing
[3 Hours]

[Marks: 100]

N.B:

1. All questions are compulsory.
2. Figures to the right indicate full marks.

Q.1.A) Select appropriate option (Any 10)

(10)

1. The Auditor's Report gives an opinion on the financial statements.
a) True and Fair View
b) 'True and Correct View'
c) Correctness
d) 'True and Complete View'
2. Repairs of Machinery debited to Machinery Account is an
a) Error of Commission
b) Error of Principle
c) Error of Omission
d) None of the above
3. Current file and Permanent file are together known as
a) Audit Plan
b) Audit Programme
c) Audit Working Papers
d) None of the above
4. Internal audit may be done
a) To prevent errors
b) To prevent frauds
c) To update accounting records
d) All of the above
5. Audit programme is prepared by
a) The auditor
b) The client
c) The accountant
d) The management
6. Window Dressing is most likely to be committed by
a) Staff
b) Management
c) Auditors
d) None of the above
7. _____ is a fraud that involves theft of an entity's assets.
a) Window Dressing
b) Falsification of records
c) Misappropriation of Assets
d) All of the above
8. _____ is an example of external documentary evidence.
a) Carbon copies of Receipts
b) Salary sheets of Employees
c) Department requisition slips
d) Balance confirmation letters from Debtors
9. When an Auditor seeks information or explanation from others/employees of the client, the process is known as
a) Inquiry
b) Observation
c) Computation
d) Analytical Review

10. _____ a method of sample selection ensures that all items in the population have an equal chance of selection..

- a) Systematic Selection
- b) Random Selection
- c) Haphazard Selection
- d) None of the above

11. Vouching of telephone charge is done on the basis of

- a) Telephone bill
- b) Payment voucher
- c) a and b
- d) None of the above

12. In verification of a fixed asset, the auditor checks

- a) Confirmation from Debtors
- b) Bank Reconciliation Statement
- c) The existence, ownership, non-omission and disclosure of the asset
- d) None of the above

Q.1.B) State whether true or false (Any 10) :

(10)

1. It is not the objective of auditing to give an opinion on the future prospects of the business
2. Compensating errors do not affect the agreement of trial balance
3. Window dressing is exactly opposite of Secret reserve.
4. Test checking does not reduce auditors liability
5. The smaller the tolerable error, the greater the sample size will need to be.
6. Internal check helps to prevent rather than detect errors
7. Verification involves obtaining and examining evidence in respect of an item of revenue expenditure
8. A voucher need not be dated
9. Auditor can apply test checking for opening and closing balances
10. An Audit programme must be fixed.
11. Routine checking saves time for the auditor.
12. Credit sales are vouched on the basis of cash memo

Q.2.A) Explain Errors. Enumerate the different types of errors.

(7)

Q.2.B) Distinguish between Accounting & Auditing

(8)

OR

Q.2.C) What is the basic objective of financial audit?

(7)

Q.2.D) Explain window dressing . What are the objections against it?

(8)

Q.3.A) What do you understand by the audit programme? What are the contents of an audit programme? (7)

Q.3.B) Explain Permanent Audit File.

(8)

OR

Q.3.C) Write a note on Auditing planning.

(7)

Q.3.D) Explain audit working papers and its content.

(8)

Q.4.A) What is internal control? What are the objectives of internal control? (7)

Q.4.B) Explain the internal control for Debtors (8)

OR

Q.4.C) What is Audit Sampling? Explain the methods of selecting Audit Samples? (7)

Q.4.D) What are the features of effective internal control in respect of payment of salaries and wages?(8)

Q.5.A) How would you vouch "Advertising Expenses"? (7)

Q.5.B) How would you verify "Outstanding Expenses"? (8)

OR

Q.5.C) How would you vouch "Purchases"? (7)

Q.5.D) How would you verify "Plant & Machinery"? (8)

Q.6.A) Distinguish between vouching and verification. (10)

Q.6.B) How would you verify "Inventory"? (10)

OR

Q.6. Write short notes on : (any Four) (20)

(a) Continuous Audit

(b) Secret Reserve

(c) Audit in Depth

(d) Fraud

(e) Current Audit file

(f) Audit sampling

240406

C 380424

Rizvi college of Arts, Science & Commerce

SUB: BUSINESS MANAGEMENT

SEM IV

ATKT/REPEATER

100 MARKS

3 HOURS

Note: All questions are compulsory.

Figures to the right indicate full marks

Q.1] A] Fill in the blank. [Any 10]

[10]

1] _____ sell to the households or the ultimate consumers.

(Sole Selling Agents, Wholesalers, Retailers, Brokers)

2] Inventory management is concerned with maintaining _____ level of inventory to meet customer requirement

(Right, higher, lower, same)

3] In case of _____ the manufacturer sells to the final consumer with the help of intermediaries.

(Indirect marketing channels, direct marketing channels, zero level marketing channel, direct selling)

4] _____ is also referred as marketing communication mix.

(Product mix, Promotion mix, Distribution mix, Channel mix)

5] _____ includes various techniques that induce a desired response on the part of target customers and intermediaries.

(Advertising, Publicity, Sales Promotion, Personal Selling)

6] _____ involves face-to-face communication between the firm's representative and the prospects

(Advertising, Publicity, Sales promotion, Personal selling)

7] A _____ facilitates the flow of information related to the product

(User, Buyer, Gatekeeper, Decider)

8] _____ refers to the buying behaviour of final consumers.

(Organizational buying, Consumer buying, Sales forecast, Consumer behaviour)

9] _____ is a commercial buyer who buys things for manufacturing other products, or for reselling, or for use in the running of his enterprise.

(Organizational buyer, Individual buyer, Broker, Wholesaler)

10] Services are produced and consumed _____.

(Simultaneously, separately, independently, together)

11] The surroundings constitute the _____ of service.

(Process, Pricing, Promotion, Physical Evidence)

12] _____ media have a special advantage in rural marketing.

(Advertising, Interpersonal, Product, Sales)

B] State whether the following statements are true or false. [Any 10] [10]

1] The middlemen engage only in the merchandising function.

2] E-marketing is beneficial to e-marketers alone.

3] Agents represent either buyers or sellers on a more permanent basis than brokers.

4] Advertising is any unpaid form of non-personal presentation of ideas, goods and services.

5] The function of packaging is only to protect the products

6] The only main objective of promotion mix is to create brand awareness.

7] Consumer behaviour gets influenced only by marketing factors.

8] Personal influence affects organisational buying.

9] Consumers may consider trial purchases before making a buying decision.

10] The services provider and the client must be present at the time of service production and consumption.

11] Inventories can be maintained for the service product.

12] Services are intangible.

Q.2] a. What are the different types of middlemen? [8]

b. Explain the marketing channel for consumer goods. [7]

OR

Q.2] c. Discuss the functions performed by middlemen. [8]

d. Explain the merits of e-marketing. [7]

Q.3] a. What are the objectives of promotion and marketing communication? [8]

b. What are the elements of promotion mix? [7]

OR

Q.3] c. Explain the role of social media in marketing communication. [8]

d. Discuss the steps in designing a marketing communication programme. [7]

Q.4] a. What are the factors influencing consumer behaviour. [8]

b. Explain the steps involved in consumer purchase decision process. [7]

OR

Q.4] c. Explain the factors affecting organizational buyer behaviour. [8]

d. Distinguish between organizational buyers vs. individual buyers [7]

Q.5] a. Explain the features of services. [8]

b. Discuss the classification of services. [7]

OR

Q.5] c. Explain the challenges of rural marketing. [8]

d. Explain the scope of services [7]

Q.6 A] Explain components of logistics. [10]

Q.6 B] Suggest measures to cope up with problems of rural marketing in India [10]

OR

Q.6 Write short notes: [Any 4] [20]

1] Online retailing

2] Push strategy

3] Organisational behaviour

4] Pull strategy

5] Product life cycle

6] Low involvement products

240323

C040424

ACCOUNTANCY AND FINANCIAL MANAGEMENT IV

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) Multiple Choice Questions: (any 10)

(10)

1. The interest accrued on investment appears in the Balance Sheet under the head _____
(a) Current assets (b) Fixed assets (c) Loans and advances (d) Investments
2. Which of the following items do not come under reserves and surplus?
(a) Capital redemption reserve (b) General reserve (c) Provident fund (d) Sinking fund
3. Excess application money is to be refunded in the case of _____
(a) Over subscription (b) Par subscription (c) Under subscription (d) None of the above
4. Securities premium may be applied by the company for _____
(a) Writing off preliminary expenses (b) Writing off discount on issue of shares (c) Issue of bonus shares (d) All the above
5. Debentureholders get _____
(a) Interest at fixed rates (b) Ownership of company (c) Dividend (d) Right shares of the company
6. Debentures issued for purchase of building is recorded as _____
(a) Building A/c Dr. and vendor A/c Cr. (b) Writing off discount on issue of shares
(c) Building A/c Dr. and Cash A/c Cr. (d) All of the above
7. The account that can be transferred to Capital Redemption Reserve A/c is _____
(a) General Reserve A/c (b) Forfeited Shares A/c (c) Profits Prior to incorporation (d) Securities Premium
8. The following profit does not form part of divisible profits _____
(a) Workmen Compensation Fund (b) Workmen Accident Fund (c) Revaluation Reserve (d) None of the above
9. Debenture Redemption Reserve must be created when a company redeems debentures.

(a) Out of Capital (b) Out of Profit (c) By Conversion (d) None of the above

10. Sinking Fund A/c for redemption of debentures is shown under _____

(a) Reserves and Surplus (b) Secured loans (c) Unsecured Loans (d) Fixed Assets

11. Pre-incorporation profit is available for _____

(a) Payment of dividend (b) Secured Loans (c) Payment for fixed asset (d) Fixed Assets

12. Bad debts written off realized is shown under _____

(a) Pre-incorporation income (b) Profit and Loss Account (c) Post-incorporation income (d) None of the above

Q.1 (b): State whether the following statements are True or False: (Any 10) (10)

1. Brokerage on issue of shares is disclosed under 'Miscellaneous Expenditure.
2. Bills under discount is a contingent liability.
3. IPO stands for Initial Public Offer.
4. Dividend declared is disclosed as a contingent liability.
5. Debentures issued out of profits are bonus debentures.
6. Interest accrued but not due is a other current liability.
7. Dividend Equalization Reserve is a divisible profit.
8. Premium on redemption of preference shares is adjusted out of profits.
9. Gross profit should be distributed in the time ratio.
10. Administration expenses are allocated in sales ratio for calculation of pre-incorporation profit.
11. Profit prior to incorporation is available for payment of dividend.
12. Loss prior to incorporation is transferred to Goodwill

Q2.(A) The following are the extracts from the Balance Sheet of XYZ Ltd. as on (10)

31st March, 2017.

Share Capital: 50,000 Equity Shares of 10 each fully paid-Rs 5,00,000

1,000 -10% Redemnable Preference Shares of Rs 100, each fully paid Rs 1,00,000.

Reserve and Surplus: Capital Reserve-Rs 50,000; Securities Premium - Rs 80,000;

General Reserve Rs 75,000, Profit and Loss Account Rs 35,000

On 1st April, 2017, the Board of Directors decided to redeem the Preference Shares at par by utilisation of reserve. You are required to pass necessary Journal Entries.

B) H Ltd. had 8,000; 8% Redeemable Preference Shares of 100 each, fully paid up. (10)

The company decided to redeem these preference shares at par by the issue of sufficient number of equity shares of 10 each fully paid up at par. You are required to pass necessary Journal Entries including cash transactions in the books of the company.

OR

Q2 BEE Ltd. (unlisted company other than AIFI, banking company, NBFC and HFC) (20)

had 12% debentures amounting to 1,20,000 as at 31-3-2021. It decided to repay the debentures 3% premium. It had adequate balances in the Profit and Loss A/c and bank. Pass journal entries

Q3. Bharat Bank Ltd issued 50,000 15% Debentures of ₹ 1000 each at ₹ 952 per (20)

debenture. The debentures are redeemable in five annual instalments of ₹ 200 each.

It is decided to write off discount in proportion to the amount of debenture finance usage over the various years.

You are asked to:

(i) Prepare statement for write off of discount over the five year period

(ii) Pass appropriate journal entries in year 1 and year 2.

Assume that the redemption is out of capital

OR

Q3(A) SF Ltd has 2,000, 12% Redeemable Preference Shares of ₹100 each, repayable (10)

at a premium of 5%. The shares are now due for redemption. It is decided that the whole amount will be redeemed out of a fresh issue of 20,000 equity shares of ₹10 at ₹11 each. The whole amount is received in cash and the preference shares are redeemed. Show the necessary journal entries in the books of the company. The company has sufficient balance in the Profit and Loss account.

Q3(B) XYZ Limited was incorporated on 1st July, 2016 to acquire the business from 1st (10) April, 2016. It commenced its business on 1st August, 2016. Its Profit and Loss Account for the year ended 31st March, 2017 is as under.

Particulars	Rs	Particulars	Rs
To Salaries	60,000	By Gross Profit b/d	5,20,000
To Selling expenses	78,000		
To Carriage outward	42,250		
To Rent and Taxes	1,20,000		
To Debenture Interest	25,400		

To Printing and Stationery	15,000		
To Advertisement	65,000		
To Net Profit	1,14,350		
	5,20,000		5,20,000

Additional Information:

Sales for the pre-incorporation period was @ Rs 5,00,000 per month. Total sales for the year ended 31st March, 2017 was Rs. 65,00,000.

Prepare Statement of Profit and Loss in columnar form for the year ended 31st March, 2017 allocating various items on suitable basis in the pre-incorporation and post-incorporation period.

Q4. Ameya Ltd was incorporated on 1st August, 2016 to take over a running business with effect from 1st April 2016. Following are the details of income and expenses for the year ended 31st March 2017: (20)

Particulars	Rs	Rs
Gross Profit		19,20,000
Less : Expenses		
Directors fees	98,000	
Rent	1,71,000	
Bad Debts	24,000	
Salaries	3,66,000	
Interest on debentures	48,000	
Depreciation	1,32,000	
Preliminary expenses written off	84,000	
General expenses	98,400	
Commission on sales	72,000	
Printing and Stationary	1,86,000	
Advertisement expenses	2,41,000	
Audit fees	1,17,200	
Carriage outward	1,45,600	
Electricity charges	88,800	
Insurances	48,000	
Net Profit		19,20,000
		NIL

Additional information:

1. Rent is paid on the basis of floor space occupied. Floor space occupied was doubled in the post incorporation period.

2. Sales for each month of December, 2016 to March, 2017 were doubled the monthly sales of April 2016 to November, 2016.

3. Audit fees is for the entire year

4. Bad debts Rs. 1000 were in respect of sales effected two years ago.

5. Mr Amog was a working partner in the firm getting a remuneration @ Rs. 24,000 per month. From 1st August 2016, he was made Managing Director of the company and was entitled to a salary @ Rs. 30,000 per month. The remaining salary is of two clerks employed during the period from 1st July, 2016 to 30th November 2016.

Prepare a statement showing profits for pre and post incorporation period.

OR

Q4(A) A company was incorporated on 1st September, 2016 to take over the business of a proprietor w.e.f. 1st April, 2016. The company's Profit and Loss Account for the year ended 31st March, 2017 is given as under: Profit and Loss Account for the year ended 31-3-2017

Particulars		Rs
Gross Profit		50,000
Less: Salaries Office Staff	12,000	
Proprietor	3,000	
General Expenses: Fixed	6,000	
Variable	2,000	
Travelling Expenses		
Office Staff	12,000	
Salesman	15,000	50,000
		Nil

Sales during the year ended were 3,00,000 of which Rs. 1,80,000 relate to the post incorporation period. You are required to prepare Statement of Profit and Loss for the year ended 31st March, 2017 showing profit or loss in pre-incorporation period and post incorporation period (10)

Q4(B) ABC limited decided to redeem 1,000 redeemable preference shares of Rs. 100 each at par. The necessary amount was utilised from the profit and loss account. Give the necessary Journal entries to record the above transactions. (10)

Q5(A) Describe in brief the kinds of shares. (10)

(B) List any two methods of redemption of debentures (10)

Q5. Write short notes on (any four) (20)

1. Features of a company
2. Distinguish between shares and debentures
3. Legal provision for redemption of Preference share
4. Pre-acquisition Profits
5. IPO
6. Interim Dividend

08/04/24 SEM-IV

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Rizvi College of A/S/C
Foundation Course – Paper IV (SEM IV)
March 2024

Time: 02 1/2hr

Marks:75

Note:

All question are compulsory.

Figures to the right indicate full Marks

Q1 (A). Explain the following concepts (Any Five) 15Marks

- a. Violations of consumer Rights.
- b. Consumer Courts.
- c. Anthropocentrism.
- d. Polluter pays principle.
- e. Laser Technology.
- f. Genetic engineering.
- g. Time Management
- h. Motivation.

OR

Q1 (B) Write a Comprehensive note on the Semester IV Foundation course project submitted by you.

Q2 (A) Examine RTI as an attempt to promote transparency and accountability among public authorities. 15Marks

OR

Q2 (B) Illustrate on Public interest Litigation.

Q3 (A) Write a detailed note on Eco-Feminism. 15Marks

OR

Q3 (B) Examine the Sustainable Development Goals 2015-2030.

Q4 (A) What is ICT? Examine the significance & Applications of IT. 15Marks

OR

Q4 (B) Highlight the uses/Applications of Laser Technology.

Q5 (A) Define the team Goal. Explain various steps of Goal setting. 15Marks

OR

Q5 (B) Discuss various effective strategies for Time Management.