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## Accountancy &amp; Financial Management – III

Time: 1 hr

Marks: 30

- Note: (i) Use of Simple calculator is allowed.  
(ii) Attempt any two questions out of three.  
(iii) Figures to the right indicate full marks.

Q1 Nishan Ltd was incorporated on 1<sup>st</sup> August, 2024 to acquire a business as on 1<sup>st</sup> April, 2024. The Profit & Loss Accounts were closed on 31<sup>st</sup> March 2025. (15 Mark)

Particulars	₹	Particulars	₹
To Director Fees	49,000	By Gross Profit	9,60,000
To Rent	85,500		
To Bad Debts	12,000		
To Salaries: Proprietor	48,000		
: Other	1,35,000		
To Interest on debentures	24,000		
To Depreciation	66,000		
To Preliminary Expenses	42,000		
To General Expenses	49,200		
To Commission On sales	36,000		
To Printing & Stationary	93,000		
To Advertising	1,20,500		
To Audit fees	58,600		
To Carriage outwards	72,800		
To Electricity Charges	44,400		
To Insurance premium	24,000		
Total	9,60,000		9,60,000

Additional Information:

- Rent is paid on the basis of the ratio of 4:12.
- Sales ratio for pre & post in the ratio of 1:3
- Bad debts 500 were in respect of sales effected two years ago.
- Proprietor Salary is paid before incorporation and other salaries are apportioned in the ratio of 1:4

You are required to Prepare Statement of Profit & Loss account for the year ended 31<sup>st</sup> March, 2025 and show the allocation between pre and post incorporation.

Q2 A) XYZ Ltd was incorporated on 1<sup>st</sup> July, 2024 to acquire the business from 1<sup>st</sup> April, 2024. The Profit & Loss Account for the year ending 31<sup>st</sup> March 2025. (10 Mark)

Particulars	₹	Particulars	₹
To Office Salaries	60,000	By Gross Profit b/d	5,20,000
To Selling Commission	78,000		
To Carriage Outward	42,250		
To Rent & Taxes	1,20,000		
To Debenture Interest	25,400		
To Printing & Stationary	15,000		
To Advertising Expenses	65,000		
To Net Profit	<u>1,14,350</u>		
	5,20,000		5,20,000

Additional Information: Sales for the pre-incorporation period was @ ₹5,00,000 per month. Total Sales for the year ended 31<sup>st</sup> March, 2025 was ₹65,00,000.

Prepare Statement of Profit & Loss Account in the columnar form for the year ending 31<sup>st</sup> March, 2025 allocating various items on suitable basis in the pre-incorporation and post – incorporation period.

Q2 B) From the following Prepare Notes to Accounts of Reserve & Surplus. (5Mark)

Particular	₹
Capital Reserve	3,00,000
Capital Redemption Reserve	6,00,000
Securities Premium	9,00,000
General Reserve	24,00,000
Profit & Loss Account (Opening)	70,00,000
Net Profit for the year	75,00,000
Transfer to General Reserve 10%	
Transfer to Debenture Redemption Reserve	15,00,000
Interim Dividend paid	15,00,000
Proposed dividend	
-Preference Shares	17,50,000
-Equity Shares	35,00,000

Q3) The following balances have been extracted from the accounting records of VP. Sugar Limited as at 31<sup>st</sup> March 2025. (15 Mark)

Particulars	₹
Sale of sugar (Net of Excise Duty)	70,66,041
Other Operating Income (Power Generation)	1,95,616
Other Income	1,30,088
Cost of material Consumed	30,81,842
Increase in Inventories of finished goods, W.I.P etc	6,96,688
Salaries & Wages	5,19,426
Contribution of P.F & Gratuity Fund	2,50,000
Depreciation	3,32,593
Amortization expenses	1,00,000
Power & Fuel	15,23,312
Rent, Rates & Taxes	13,21,246
Finance Cost	1,97,768
Tax expenses	2,16,818

You are required to prepare a statement of Profit & Loss for the year ended 31<sup>st</sup> March, 2025 as per revised schedule.

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Rizvi College of Arts, Science & Commerce

Open Elective: Biodiversity and Conservation

Sem-III Oct/2025

**N.B: (1) All the questions are compulsory.**

**(2) Each question indicates full marks to the right.**

**Total Marks: 30**

**Duration: 1 Hour**

**Q.1 Fill in the blanks with the appropriate answer. (Any Five) 05Marks**

- i) Silent Valley is in the Nilgiri Hills of \_\_\_\_ ghats.  
(Himalaya/Western/Lonavala/Uttarakhand)
- ii) \_\_\_\_ species are not in the ICUN classification of threatened species.  
(Extinct/Harmful/Vulnerable/Endangered)
- iii) \_\_\_\_ does not directly contribute to the loss of biodiversity.  
(Habitat Destruction/Climate Change/Species Introduction/Genetic Diversity)
- iv) \_\_\_\_ is the primary cause of the current high rates of species extinction.  
(Natural selection/Human Activities/Volcanic Eruption/Earthquake)
- v) \_\_\_\_ day is celebrated on 12<sup>th</sup> August every year.  
(Tiger/Elephant/Owl/Lion)
- vi) \_\_\_\_ is the country with the greatest biodiversity of flora and fauna.  
(Brazil/Japan/India/Iran)
- vii) Man and Biosphere Programme was introduced in India in \_\_\_\_.  
(1986/2010/2020/1990)
- viii) The largest biodiversity hotspot in India is the \_\_\_\_ hotspot.  
(Himalayan/Western Ghats/Indo-Burma Regional/Sundaland)
- ix) \_\_\_\_ Tiger Reserve is located in West Bengal.  
(Buxa/Sariska/Kaziranga/Corbett)
- x) The Chipko movement was prominently led by the woman \_\_\_\_ in 1974  
(Gaura Devi/Sridevi/Padmavati/Vandana Siva)

**Q.2 Attempt any two from the following questions. (05 Marks each)**

- (a) Write a short note on endemic and endangered species in India.
- (b) Discuss the major biodiversity hotspots in India.
- (c) Why is biodiversity important to the planet?
- (d) What do you understand by the term 'Biodiversity'? What are its factors?

**Q.3 Attempt any two from the following questions. (05 Marks each)**

- (a) What kind of threats are there to biodiversity?
- (b) Give an overview of national parks or bird sanctuaries in India.
- (c) What are the conservation methods to protect species?
- (d) Discuss about any biodiversity movement or project taken up by the government of India.

**Q.4 Attempt any one from the following questions. (05Marks)**

- (a) "Biodiversity loss is a major concern in India." What steps would you refer to tackle this?
- (b) "India has many species that are both endemic(found only in India) and endangered(at the risk of extinction)".What measures would you suggest to protect them?

SY SEM-III/AEC-URDU

Urdu Communication Skill- II

Timing: 01 hours

Marks: 30

Note:- Attempt Any Two

ہدایات:

1. تین سوالات میں سے کسی دو کے جواب مطلوب ہیں۔
2. تمام سوالات کے نمبر مساوی ہوں گے۔
3. ہر جواب سے پہلے متعلقہ سوال ضرور نقل کریں۔
4. ہر جواب نئے صفحہ سے شروع کریں۔

15 سوال نمبر 1):- اردو گنتی بندسوں اور عبارتوں میں بیس سے اسی تک لکھیں۔

15 سوال نمبر 2):- اردو ضرب الامثال کی وضاحت کرتے ہوئے اس کی چند مثالیں پیش کیجیے۔

15 سوال نمبر 3):- تذکیر و تانیث کے اصول بیان کرتے ہوئے اس کی کم سے کم پچیس مثالیں دیجیے۔

द्वितीय वर्ष/सेमिस्टर - III / AEC- हिंदी भाषा व्यावहारिक प्रयोग

(Hindi Language Practical Usage)

समय : 01 घंटे

अंक : 30

- सूचना: 1) निम्नलिखित तीन प्रश्नों में से कोई भी दो प्रश्नों के उत्तर लिखिए  
2) दायीं ओर के अंक गुण दर्शाते हैं।

प्रश्न 1. निम्नलिखित प्रश्नों के उत्तर लिखिए

15

अ) शब्दभेद का सामान्य परिचय देते हुए सर्वनामों प्रकाश डालिए ?

आ) मौलाना आज़ाद स्कूल में सहायक कंप्यूटर शिक्षक पद हेतु आवेदन प्रस्तुत कीजिए?

प्रश्न 2. निम्नलिखित प्रश्नों उत्तर लिखिए

15

अ) राजभाषा हिंदी की संवैधानिक स्थिति एवं महत्व पर अपने शब्दों में प्रकाश डालिये ?

आ) कारक का अर्थ एवं प्रकार बताकर विराम चिन्हों पर प्रकाश डालिए ?

प्रश्न 3. निम्नलिखित प्रश्नों के उत्तर लिखिए

15

अ) स्वर एवं व्यंजन को परिभाषित करते हुए हिंदी वर्णमाला लिखिए ?

आ) राजभाषा विभाग में आर टी आई (RTI) के तहत हिंदी भाषा के प्रयोग एवं स्थिति के संदर्भ में जानकारी का प्रारूप बनाइये ?

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RIZVI COLLEGE OF ARTS, SCIENCE AND COMMERCE

OCTOBER 2025 EXAMINATION

SEMESTER III (NEP)

SUBJECT- MANAGEMENT ACCOUNTING-I

CLASS-SYBCOM

DATE-

MARKS-30

TIME- 1 HOUR

**Notes:**

1. All questions carry 15 marks each.
2. Attempt any 2 out of the 3 questions asked.
3. Workings should form a part of your answer
4. Figures to right indicate marks

ATTEMPT ANY 2 OUT OF 3 QUESTIONS

Q1. A. State whether True or False

7marks

- a. Management accounting is known as corporate accounting.
- b. Shareholders are internal decision-makers of a company.
- c. Budget contains the plans of management.
- d. Data is information that has been processed in some way.
- e. The focus of management accounting is on external reporting.
- f. Management accounting reports may be prepared as and when needed.
- g. Management accounting reports are prepared annually.

Q1. B. Rearrange the following Profit and Loss A/c of Sundara Ltd. In a vertical format.

8marks

Profit and Loss A/c for year ended 31<sup>st</sup> March 2025

Particulars	Amt	Particulars	amt
To Opening stock	75,000	By Sales	5,00,000
To Purchases	1,50,000	By Closing stock	1,25,000
To Manufacturing expenses	50,000		
To Direct wages	1,00,000		
To Administration Expenses	25,000		
To Selling expenses	27,500		
To Interest on Debentures	5,000		
To Net Profit	1,92,500		
	6,25,000		6,25,000

Q2. Complete the following Common Size Income Statement of A Ltd. in Vertical form by filling in the missing figures. 15marks

M/s A Ltd.

Revenue Statement for the year ending 31<sup>st</sup> March 2025

Particulars	Amt	% on Sales
Net Sales	16,00,000	?
Less: Cost of sales	?	?
Gross Profit (25% on Sales)	?	25.00
Less: Operating expenses	?	?
Operating profit	?	?
Add: Non-Operating Income	10,000	?
Less: Non-Operating Expenses	40,000	?
Net Profit Before Tax	80,000	?
Less: Tax (50% on profit before tax)	?	?
Net Profit After Tax	?	?

15 Marks

Q3. From the following particulars prepare a vertical Balance Sheet and calculate the following ratios:

- Current ratio
- Quick ratio
- Stock to working capital ratio
- Proprietors' ratio
- Debt-equity ratio
- Capital Gearing ratio

Particulars	Amt
Fixed assets	19,16,000
Provision for Tax	1,40,000
Closing stock	1,30,000
Reserves and Surplus	1,72,000
Bank overdraft	32,000
Bills receivable	48,000
Cash in hand	80,000
Creditors	60,000
Debtors	70,000
8% Debentures	6,00,000
6% Preference Share capital	4,00,000
Equity Share capital	8,00,000

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Vocational Skills in Accounting: Auditing

NC2325

## RIZVI COLLEGE OF ARTS, SCIENCE AND COMMERCE

## External examination

VSC

Subject-VSA (AUDITING) SEM3

MARKS-30 TIME-1hour

Attempt any 2 question from following:

Q1(a) Match the column

( 5 marks)

Column A	Column B
1. Intentional mistake	(a) Errors of Principle
2. Personal Transaction of owner recorded in business books	(b) One sided Errors
3. Cheque recorded in Cash Column of Cash Book	(c) Undercasting
4. Total of Sales Book taken as ₹1000 instead of ₹10, 000	(d) Two sided Errors
5. Errors of partial omission; Error of Posting and Casting Errors	(e) Fraud
	(f) Suspense A/C
	(g) Error of Commission in Subsidiary Books
	(h) Over casting

Q1(b) State whether True Or False

(10 marks)

- Clean audit report indicates that the business will continue to be profitable.
- A copy of the Audit Working Papers should also be given to the company for their reference.
- The Trial Balance ensures the arithmetical accuracy of the book.
- An Audit Programme shows the programme for preparation of the financial statements of the company
- Errors of complete omission do not allow the Trial Balance to agree.

- 2018/2019
- 21/10/20
6. Continuous audit helps the company to present its audited accounts to the shareholders immediately after the close of the financial year.
  7. Auditor should develop a Standard Audit programme applicable to all audits permanently.
  8. An Audit Programme is at best an evidence for the quantitative aspects of an audit but it cannot reveal the quality of audit or an error of judgement.
  9. Secret reserve arise when the profits are understated in the final accounts.
  10. Audit Plans once developed should never be revised during the course of the audit.

**Q2. Answer any 3 out of 4 :**

**( 15 marks)**

1. Explain the Types of Frauds.
2. Distinguish between Balance Sheet and Continuous Audit.
3. Write a Short Note on Window Dressing.
4. What are the Inherent Limitations of Auditing?

**Q3. Answer any 3 out of 4:**

**(15 marks)**

1. Write a Short Note on Audit Evidence.
2. Distinguish between Audit Principles and Audit Techniques.
3. Enumerate the Contents of Permanent Audit File.
4. What are the Limitations of Audit Programme.

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SYBcom

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

NC2325

**Class: SYBCOM**

**Time: 01 Hour**

**Total Marks: 30**

**Subject: Microeconomics of Factor Pricing -III**

Note: -

- 1) All questions are compulsory.
- 2) Each question has internal options.
- 3) Figures to the right indicate full marks.

**Q.1 Answer the following question (Any 2): -**

**(15 Marks)**

- A. Discuss the factors affecting demand for land & supply of land.
- B. . Explain the Rent determination for Office purpose.
- C. Explain Relationship between wage & productivity in the context of wage efficiency theory.

**Q. 2 Answer the following question (Any 2):-**

**(15 Marks)**

- A. Explain Liquidity preference theory of Interest.
- B. Define Profit. Explain the concepts of normal and super normal profit.
- C. Discuss Innovation theory of profit

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**Com-III (Management: Principles and Functions)**

**Semester III**

*Note:*

- *Attempt any two questions*
- *All questions carry equal marks*
- *Maximum marks 30*
- *Time: 1 hour*

**ATTEMPT ANY TWO QUESTIONS ONLY**

Q.1) Answer the following questions (15) marks

- A. In short discuss functions of management.
- B. Define Planning and discuss steps involved in planning process.

Q.2) Answer the following questions (15) marks

- A. Describe the key advantages of MBO and MBE
- B. What is controlling in management and discuss its impact on organizational performance.

Q.3) Answer the following questions (15) marks

- A. Discuss the concept of Span of management.
- B. Explain the qualities of good leader

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## RIZVI COLLEGE OF ARTS, SCIENCE AND COMMERCE

SUB: Fundamentals of Business and Financial Analysis -II (BM) 2025-2026

SEM III

60 MARKS

2 HOUR

ATTEMPT ANY FOUR QUESTIONS

Q.1) Attempt the following question

(15 marks)

a) Following are the summarized Balance Sheets of Mayur Industries Private Limited as on 31st March, 2016 and 31st March 2017

Liabilities	2017	2016	Assets	2017	2016
Share Capital	5,00,000	5,00,000	Premises	4,75,000	5,00,000
General Reserve	1,50,000	1,25,000	Machinery	4,22,500	3,75,000
Profit and Loss A/c	76,500	76,250	Equipments	40,500	45,000
Term Loan from ICICI	1,55,000	1,75,000	Stock	74,000	1,00,000
Sundry Creditors	2,31,250	2,75,000	Sundry Debtors	1,60,000	2,00,000
Provision for Taxation	76,250	84,250	Cash	7000	3000
			Bank	10,000	-
			Goodwill	-	12,500
	11,89,000	12,35,500		11,89,000	12,35,500

Other Information's:

(1) Dividend (Interim) of 25,000 was paid during the year.

(2) Machinery of 75,000 was acquired during the year.

Prepare ( a) a cash flow statement (b) statement showing cash from operation.

b) Write in detail about Cash flows from Investing Activities and Cash flows from Financing Activities.

Q.2) Attempt the following question

(15 marks)

a) Describe profitability analysis and explain factors/motivators affecting it (Internal & External).

b) You are furnished with the following revenue statements for the year ended March 31 2017

Particulars	2014	2015	2016	2017
Sales	50,00,000	60,00,000	72,00,000	86,40,000
Less: Cost of Sales	32,00,000	38,00,000	46,00,000	56,00,000
Gross Margin	18,00,000	22,00,000	26,00,000	30,40,000
Management Expenses	3,00,000	3,50,000	4,00,000	4,50,000
Sales Expenses	5,00,000	6,00,000	7,20,000	8,64,000
Interest on Borrowings	3,00,000	4,00,000	5,00,000	6,00,000
Total Expenses	11,00,000	13,50,000	16,20,000	19,14,000
Net Profit before Depreciation and Taxation	7,00,000	8,50,000	9,80,000	11,26,000
Depreciation	5,00,000	4,50,000	6,00,000	6,50,000
Profit before Taxation	2,00,000	4,00,000	3,80,000	4,76,000
Income Tax	80,000	2,00,000	1,85,000	2,40,000
Profit after Tax	1,20,000	2,00,000	1,95,000	2,36,000

Q.3) Attempt the following question

(15 marks)

a) Following are the Trading and Profit and Loss Account of Sarmer Ltd. or the year ending 31<sup>st</sup> March, 2017 and Balance Sheet on that date :

Profit and Loss Account

Particulars	Amount	Particulars	Amount
To opening stock	1,45,000	By Sales	7,50,000
To Purchases	6,10,000	By Closing Stock	1,55,000
To Gross Profit C/d	1,50,000		
	9,05,000		9,05,000
To Sundry Expenses	80,000	By Gross Profit B/d	1,50,000
To Net Profit	70,000		
	1,50,000		1,50,000

Balance Sheet

Liabilities	Amount	Assets	Amount
Share Capital	7,00,000	Net Block	5,50,000
Reserve & Surplus	1,20,000	Stock	1,55,000
Bank Overdraft	35,000	Debtors	1,80,000
Creditors	1,50,000	Cash	1,20,000
	10,05,000		10,05,000

You are required to calculate the following ratios:

Current ratio, Gross Profit ratio, Stock Turnover ratio, Debtors Turnover ratio.

b) Write a short note on the following: Current Assets.

**Q.4) Attempt the following question**

**(15 marks)**

a) What do you know about sustainable? earning and explain importance of assessing risk and uncertainty

b) Calculate P/B ratio & P/E ratio from the following given information of X LTD and Y LTD

PARTICULARS	X LTD	Y LTD
Equity share capital	150,000	75,000
10% Preference share capital	30,000	NIL
Net profit before tax	80,000	60,000
Market price per share	20	25
Tax rate applicable	50%	40%

**Q.5) Attempt the following question**

**(15 marks)**

a) Following is the Balance sheet of Bliss Ltd. as at 31st March 2017.

Liabilities	Amount	Assets	Amount
Equity Share Capital	1,00,000	Machinery	2,96,000
General Reserve	70,000	Investment	1,12,000
10% Preference Capital	1,80,000	Stock in trade	1,01,000
15% Debentures	1,20,000	Bills Receivable	20,000
Trade Payables	1,22,000	Trade Receivables	49,000
Bank Overdraft	20,000	Cash and Bank	38,000
Provision for Tax	18,000	Profit and Loss A/c	14,000
Total	6,30,000	Total	6,30,000

Sales for the year ₹7,00,000; Gross Profit Rate ₹1,75,000 - and Opening Stock is ₹ 1,09,000.

You are required to compute the following ratios:

(i) Current Ratio

(ii) Acid Test Ratio

(iii) Stock Turnover Ratio

(iv) Capital Gearing Ratio

b) What is sensitivity & scenario analysis and why conducting it?

Q.6) Attempt the following question

(15 marks)

a) From the Balance Sheet and Profit & Loss A/c of Gama Ltd., calculate the following:

i) Return on Equity Capital

ii) Current Ratio

iii) Debtors Turnover Ratio

iv) Liquid Ratio

Balance Sheet as on 31st March, 2016

Liabilities	Amount	Assets	Amount
Share Capital	2,00,000	Fixed Assets	4,00,000
Debentures	1,70,000	Investments	50,000
Creditors	1,00,000	Stock	80,000
Bills Payable	50,000	Debtors	1,00,000
Provision for Taxation	80,000	Cash and Bank Balance	25,000
		Bills Receivable	45,000
	7,00,000		7,00,000

b) Explain the Traditional and Functional classification of Ratios.