



M.COM. – 1st Year

SEM – I & II

Previous Year

Question Papers

Academic Year

(2022-23)



M.COM. – 1st Year

SEM – I



Previous Year
Question Papers
Academic Year
(2022-23)



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Total No. of Pages : 4

Seat No.	
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M. Com. (Part - I) (Semester - I) (CBCS)

Examination, February - 2023

ADVANCED ACCOUNTANCY (Auditing) (Paper - II)

Sub. Code : 73608

Day and Date : Monday, 06 - 02 - 2023

Total Marks : 80

Time : 10.30 a.m. to 1.30 p.m.

- Instructions :**
- 1) Q. 1, 2 and 3 are Compulsory.
 - 2) Attempt any two questions from question number 4 to 6.
 - 3) Figures to the right indicate full marks.

Q1) A) Choose the appropriate alternative: [10]

- a) In case of _____ scope of auditors work is limited to the agreement relating to appointment of an auditor.
- i) Cooperative Society
 - ii) Partnership Firm
 - iii) Company
 - iv) None of these
- b) Cost auditor requires to send its report to _____.
- i) Shareholders
 - ii) Creditors
 - iii) Central Government
 - iv) SEBI
- c) AASB means _____.
- i) Accounting and Auditing Standards Board
 - ii) Auditing and Assurance Standard Board
 - iii) Accounting and Assurance Standard Board
 - iv) Advanced Auditing Standards Board

P.T.O.



- d) AAS - 1 issued by ICAI relates to _____.
- Basic principles governing an audit
 - Objectives and scope of audit of financial statement
 - Audit planning
 - Auditors report on financial statement
- e) As per Companies Act, 2013 dividend payable in cash can be paid through _____.
- Cheque
 - Warrant
 - Electronic mode
 - All
- f) Auditors _____ is important to form audit opinion without influence.
- Independence
 - Integrity
 - Confidentiality
 - Objectivity
- g) Central Government can order Cost audit in case of certain companies _____ of Companies Act, 2013.
- u/s 139
 - u/s 223A
 - u/s 148
 - 233B
- h) First auditor of company other than Government Company is appointed by _____ from the date of registration.
- Board of Directors
 - Shareholders
 - C & AG
 - Finance Ministry
- i) Management audit is an extension of _____.
- Cost audit
 - Social audit
 - Internal audit
 - Statutory audit
- j) Statutory duties of a company auditor are determined by _____.
- Memorandum of Association
 - Companies Act, 2013
 - Auditing and Assurance standard
 - Board of Directors



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[6]

- B) State True or False:
- a) Audit plan should be based on knowledge of clients business.
 - b) The Companies Act, 2013 does not comply auditor to state “true and fair view” relating to Balance sheet or profit and loss statement in his audit report.
 - c) Detection and prevention of errors and fraud are considered to be secondary objectives of an audit.
 - d) Auditors report can be considered as satisfactory legal evidence.
 - e) Dividend can be paid out of capital of the company.
 - f) Investigation of books of account needs to be done annually.

Q2) Analyse the following case and answer the questions given below it: [16]

Mr. Parera a CA approached the management of PP export Ltd. in order to have discussion relating to the nature and scope of business activities of the company to device an audit plan for conducting statutory audit of the company. During discussion Mr. Bopanna the head of Accounts and Finance Department commented that the internal control system installed in the company was so perfect and well that it actually leaves no work for the statutory auditors except finding the minor errors. The management of the company during meeting insisted that Mr. Parera should work within the scope determined by them so as to finish work quickly. However Mr. Parera refused the same and insisted that he will first evaluate the internal control system and also demanded all material documents relating to internal control system for evaluation purpose.

Questions:

- a) “The objective of auditor is to detect errors and frauds” comment in the light of AAS 2. **[8]**
- b) The management can determine the scope of statutory auditor. State your view. **[4]**
- c) Do you agree with the view and approach of Mr. Parera? Justify your answer. **[4]**



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[16]

Q3) Write short notes (Any 4 out of 6):

- a) Methods of Payment of Dividends.
- b) Management audit.
- c) Considerations in development of Audit plan as per AAS 8.
- d) Points to be considered in Audit of Educational institutions.
- e) Policy considerations in Dividend decision.
- f) Methods of collecting audit evidence as per AAS 5.

Q4) Describe in detail basic principles governing an Audit as per AAS - 1. [16]

Q5) Describe provisions relating to auditors qualification and power and duties as per Companies Act, 2013. [16]

Q6) Write short answers:

- a) Differentiate between Audit and Investigation. [8]
- b) Define Cost audit and state objectives of cost audit. [8]



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M.Com. (Part - I) (Semester - I) (CBCS) Examination, March - 2023
ADVANCED ACCOUNTANCY
DSE - A - II : Auditing (Paper -II)
Sub. Code: 73608

Day and Date : Tuesday, 20- 06 - 2023

Total Marks : 80

Time : 2.30 p.m. to 5.30 p.m.

- Instructions :**
- 1) Question No.1, 2 and 3 are compulsory.
 - 2) Attempt any two questions from Q. No. 4 to Q. No. 6.
 - 3) Figures to the right indicate full marks.

Q1) A) Choose the appropriate alternative. [10]

- a) AASB means_____.
 - i) Accounting and Auditing Standards Board
 - ii) Auditing and Assurance Standard Board
 - iii) Accounting and Assurance Standard Board
 - iv) Advanced Auditing Standards Board
- b) Auditors _____is important to form audit opinion without influence.
 - i) Independence
 - ii) Integrity
 - iii) Confidentiality
 - iv) Objectivity
- c) True and fair view in auditing means, financial statement are free from_____.
 - i) Errors and mistake
 - ii) Interference
 - iii) Material misstatement
 - iv) illicitness
- d) Tax audit is conducted under section_____of the Income Tax Act 1961
 - i) 44AB
 - ii) 231A
 - iii) 43AB
 - iv) 233B
- e) Auditor express _____opinion when effect of detected misstatement based on appropriate audit evidence on financial statement could be material and pervasive.
 - i) Qualified
 - ii) Adverse
 - iii) Disclaimer of opinion
 - iv) Clean

P.T.O.



- f) AAS 13 establishes standards on the concept of _____ and its relationship with audit risk
- Documentation
 - Audit evidence
 - Materiality
 - Risk Assessment and internal control
- g) _____ deals with objective of audit, expression of opinion and the concept of true and fair views
- AAS 2
 - AAS 5
 - AAS 8
 - AAS 28
- h) Auditors report of Insurance companies needs to be as per Schedule C of
- IRDA Regulations, 2000
 - The Companies Act, 2013
 - The Insurance Act, 1938
 - Life Insurance Companies Act, 1956
- i) AAS 8 deals with the aspect of _____
- Audit Evidence
 - Audit Planning
 - Audit Materiality
 - Audit Sampling
- j) Social Audit creates an impact upon _____
- Profitability
 - Management
 - Governance
 - Tax liability

B) State True or False.

[6]

- Purpose of Audit is to enhance intended user's confidence in financial statement.
- Cost audit is conducted to evaluate Managerial performance.
- Auditors opinion is not compulsory in auditor's report.
- AAS issued by ICAI are mandatory in India.
- Auditor acts in capacity of critique of book keeper's work.
- The Dividend can be declared by Shareholders in General Meeting only.



Q2) Analyse the following case and answer the questions given below it. [16]

Strobe Ltd. was operating in the field of export and import of various handmade and machine made products. It was having its own production house for the same. Smith and Associates a Chartered Accountant firm was newly appointed as auditor by Strobe Ltd., While conducting the audit work the audit firm enquired for some additional information relating to business manufacturing activities from Strobe Ltd. and same was denied by the company on the ground that it was confidential information and cannot be shared with any one. When the same question was raised by auditors at higher level they got the reply that auditors job is look at account information and figures only and not the insider information of the firm.

Questions:

- a) 'Auditor is concerned with account information only' Comment on the basis of AAS 2. [6]
- b) In above case whether auditors will be able to give proper opinion on accounts and business of the firm. Justify your answer. [6]
- c) As per AAS 2 in which case auditor can disclose confidential matters of his client. [4]

Q3) Write short notes (Any 4 out of 6). [16]

- a) Scope of Audit.
- b) Policy considerations in payment of a dividend.
- c) Management Audit.
- d) Risks in computerised Accounting.
- e) Basic elements of Auditors report as per AAS 28.
- f) Risks in Audit sampling.

Q4) Explain in brief financial factors required to be considered while declaration of dividend by a company. [16]

Q5) Describe provisions relating to auditors qualification and power and duties as per Companies Act, 2013. [16]

Q6) Write short answer.

- a) Describe basic principles governing an audit as per AAS 1. [8]
- b) Define Cost audit and state objectives of cost audit. [8]

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Seat No. **January - February (Winter) Examination - 2023****Subject Name:** Master of Commerce (CBCS) 88987_Advanced Accountancy Paper - I_15.02.2023_10.30
AM To 01.30 PM**Subject Code:** 88987**Day and Date:** Wednesday, 15-02-2023**Time:** 10:30 am to 01:30 pm**Total Mark
s: 80****Instructions.:**

1) Figures to the right indicate full marks

Special Instruction.:

Q. 1, 2 and 3 are compulsory. Attempt any two questions from Q. 4 to Q.6.

Q.1. Q.1. A) Choose appropriate alternative from the given and rewrite the sentence in the answer book. (10 Marks) [16]

1.The time interval between the date of acquisition of share in subsidiary company

and date of balance sheet of holding company is known as.....

A) pre acquisition period, B) post acquisition period, C) pre commencement period, D) pre-incorporation period

2. Minority interest includes

A) Share in share capital B) share in revenue profit C) share in capital profit D) All of the above

3. At present the ICAI has issuedAccounting Standards.

A) 30 B) 29 C) 32 D) None of above

4. GAAP stands for

A) Generally Accepted Accounting Principals. B) Generally Accepted Association Principles.

C) Generally Accepted Auditing Principles. D) Generally Accepted Accounting Principles

5. Hotels render following service towards the customers:

A) accommodation to guest/customers, B) waiting and sanitation services,

C) Food D) All the above

6. OPD stands for-----

A) Out-Patient Department B) Out Patient Dispensary C) Out-house Practical Department D) None of above

7. Register is maintained in every hospital to record the details of every patient who is admitted in the hospital to further treatment called-----
A) Out-Patient Department B) visitors C) In Patient Department
D) Clerk

8. The function of hospital is not merely curative but also includes:-----

A) Preventive, B) education, C) research, D) All of the above

9.is that amount which the Insurer agrees to pay to the insured when he desires to realize the amount of policy before the maturity of the policy date.

A) claim B) commission C) premium D) Surrender value

10. Reinsurance business is an agreement between the and the Reinsurer.

A) insurer B) government C) ceding company D) IRDA

Q.1 B) Write whether the statement is True or False. (6 Marks)

1. Accounting Standards are written policy documents issued by expert accounting body or government or other regulatory body.
2. Accounting Standard 10 relates to valuation of inventories..
3. The controlling company is called as Subsidiary Company.
4. 'Surrender Value' is applicable to only 'Life Insurance Policies'
5. OPD register is maintained in every hospital to record the details of every admitted patient.
6. For hotel business room on rental basis, is the main source of revenue.



Following are the balances from the ledger of Sunflower Hotel on 31st March 2019

Capital Rs.2,00,000, freehold Premises- Rs. 2,00,000 Glass & China Rs.10,000, Furniture & Fixture Rs.50,000, Linen Rs.7,800, Cutlery & plates Rs. 5,000. Rates, Taxes & Insurance Rs.15,000, Salary Rs.30,000, Wages- Rs.20,000, Laundry - Rs.2,500, Coal & Gas- Rs.10,000, Electric Lights Rs.8,500, General Expenses- Rs.12,500, Visitors Accounts - Rs.22,000, Sundry creditors Rs. 40,000

Stock on 1.4.2019:

Wines - Rs.3,000, Spirits- Rs.2,000, Beer- Rs.750 Minerals- Rs.3,000, Cigars & cigarettes - Rs.575, Sundry provision & Stores- Rs.350, Coal- Rs.250

Purchases:

Meat - Rs.6,750, Fish & poultry - Rs. 9,700, sundry provisions & stores Rs.4,500, Wines Rs. 1,800, Spirits - Rs.3200, Beer - Rs. 3000, Minerals - Rs.450, Cigar & Cigarettes- Rs.400

Sales: -

Wines - Rs. 2000, Spirits - Rs. 3500, Beer- Rs. 3000, Minerals- Rs.550, Cigar & Cigarettes- Rs.450

Charges:

Meals- Rs.1,70,000, Rooms - Rs.75000, Fires in bed rooms - Rs. 5000, Washing Charges- Rs. 3750

Repairs, Renewals and Depreciation:

Premises- Rs.20,000, furniture & Fittings - Rs.5,000, Glass & china- Rs.1000 Linen- Rs.780 cutlery & plates- Rs.500

Cash book- debit balance - Bank - Rs.30,000 Cash- Rs.13,245

Closing stock on 31.03.2019

Wines- Rs. 2500, Spirits - Rs.2200, Beer - Rs.500, Mineral - Rs.500, Cigars & Cigaretts- Rs.450, Coal- Rs.200, Sundry provisions & Stores- Rs.400.

Prepare Profit and Loss Account for the year ended 31st March 2019 and Balance Sheet as on that date.



Q.3. Q.3. Write short note on: (Any 4 out of 6) (16 Marks)

[16]

- a) Need of Accounting Standards
- b) Disclosure of Accounting Policies (AS-1)
- c) Unexpired Risk Reserve
- d) Majority and Minority Interest
- e) Accounting procedure for Hospital
- f) IRDA Regulations 2002.

Q.4. The Following are the balance sheets of H Ltd. and its subsidiary S Ltd. as [1] on 31st December 2018

(16 Marks)

**Balance Sheets
as on 31st December 2018**

<i>Liabilities</i>	<i>H Ltd. Rs</i>	<i>S Ltd. Rs.</i>	<i>Assets</i>	<i>H Ltd. Rs.</i>	<i>S Ltd. Rs.</i>
Share Capital (in Rs.10 per Share)	40,000	20,000	Fixed Assets	60,000	30,000
General Reserve	20,000	10,000	Current Assets	70,000	50,000
Profit and Loss A/c balance as on 1 Jan.2018	10,000	8,000	1600 Shares in S Ltd	20,000	
Profit of the year	20,000	12,000			
12% Debentures	40,000	20,000			
Sundry Creditors	20,000	10,000			
	1,50,000	80,000		1,50,000	80,000

**H Ltd. acquired shares in S Ltd. on 1st July 2018. S. Ltd. had a balance of Rs.8,000 in general reserve on 1 January, 2018. On account of fire, goods costing Rs. 4,000 of S Ltd. were destroyed in March 2018. The loss had been charged to the profit and loss account for the year.
You are required to prepare a consolidated balance sheet.**



Q.5. The following figures have been extracted from the books of Ideal Insurance Company Ltd. in respect of their Marine Business for the year 2021-22 [16]

Particulars	(Rs)
Direct Business Income received	25,00,000
Reserve for unexpired risks as on 1.4.2021	30,00,000
Claims outstanding as on 1.4.2021 (net)	10,00,000
Bad debts	5,00,000
Commission paid on Direct Business	2,50,000
Expenses of Management	2,50,000
Income tax deducted at source	1,50,000
Income from investments & dividends (Gross)	5,00,000
Rent received from properties	2,50,000
Investment in Government Securities as on 1.4.2021	50,00,000
Investment in Shares as on 1.4.2021	20,00,000
Profit & Loss Account (Cr) balance as on 1.4.2021	5,00,000
Other expenses	62,500
Reinsurance premium receipts	2,50,000
Outstanding claims as on 31.3.2022 (net)	15,00,000
Direct claims paid (Gross)	12,50,000
Reinsurance claims paid	2,00,000



Prepare a Revenue Account and Profit & Loss A/C for the year after taking into account the following further information

1. Market Value of investments as on 31st March, 2022 is as follows :

a) Government securities Rs.52,50,000

b) Shares Rs. 9,00,000

2. All direct risks are reinsured for 20% of the risk.

3. Provide 25% commission on reinsurance accepted.

4. Provide 65% for Income tax

5. Claim a commission of 25% on reinsurance ceded.

Q.6.

a) Distinguish between GAAPs and IFRS.

[16]

(8 Marks)

b) Following is the information of stock as per accounting standard given below.

Particulars		Quantity Kg.	Amount (Rs)
Opening Stock:	Finished	1,000	25,000
Goods			
	Raw	1,100	11,000
Materials			
Purchases		10,000	1,00,000
Labour			76,500
Overheads (Fixed)			75,000
Sales		10,000	2,80,000
Closing Stock:	Finished Goods	900	
	Raw Materials	1,200	

The expected production for the year was 15,000 kg. of the finished goods. Due to fall in market demand the sales price for the finished goods was Rs. 20 per kg. and the replacement cost for the raw material was Rs. 9.50 on the closing day.

Calculate the value of closing stock .

(8 Marks)



Summer Examination March - 2023

Subject Name: Master of Commerce (CBCS) 88988_88988 - Advanced Accountancy Paper - II
(Auditing)_20.06.2023_02.30 PM To 05.30 PM

Subject Code: 88988

Day and Date: - Tuesday, 20-06-2023
Time: - 02:30 pm to 05:30 pm

Total Marks: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1.Question number 1,2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6

Q.1. A) Choose the correct alternative. (10) [16]

1. The balance sheet is properly drawn up, so as to give a _____ view of the state of the affairs of the business.

- A) Proper
- B) True and fair
- C) Good
- D) Correct

2. The word audit has been derived from _____ word 'Audire' which means 'to here'.

- A) English
- B) Spanish
- C) Latin
- D) French

3. No dividend can be paid out of _____

- A) Capital
- B) Current year's profit
- C) Undistributed profit balances of previous years
- D) none of the above

4. The duties of statutory auditor are _____

- A) Decided by the management
- B) Decided by the shareholders
- C) Decided by the accounting staff of the company
- D) Decided by the law applicable to enterprise.

5. Unpaid dividend is a _____ liability of a company.

- A) Current
- B) Non-current
- C) Asset
- D) None of the above



6. Interim dividend is declared _____

- A) In AGM
- B) Between the period of two AGM's
- C) Both of the above
- D) None of the above

7. Special (cost) Audit _____

- A) is a type of audit
- B) is a method of accounting
- C) is not a type or method of audit
- D) is a type of internal audit

8. To cover unexpired risk in case of marine insurance reserve is to be maintained ----- of net premium.

- A) 33%
- B) 50%
- C) 100%
- D) None of the above

9. Audit sampling is stated in _____

- A) AAS 2
- B) AAS 3
- C) AAS 8
- D) AAS 15

10. The ICAI is formed from the initial letters of _____

- A) Indian Computer Accounting Institute
- B) Institute of Chartered Accountants of India
- C) Indian Company Accountants Institute
- D) Institute of cost accountants of India

B) State True or False (06)

- 1) Statement of 'Profit and loss 'was earlier known as Profit and Loss Account.)
- 2) The investigators duties are defined by the act and he is not supposed to go beyond his limits.
- 3) The audited accounts are not accepted by the financial institutions for granting loans etc. and by the government for tax purpose.
- 4) Before any dividend is declared, a banking company has to transfer the Reserve Fund a sum equivalent to not less than 'twenty five percent' of its profits as per banking Regulation Act.
- 5) Tax auditor need not be necessary a chartered accountant.
- 6) The statutory or external Audit may be carried out by own staff.

Q.2. "A Company cannot declare dividend without making provisions for depreciation." Explain and discuss the procedure followed for declaration and payment of dividend according to company act-2013.

[16]



- Q.3. Write Short Notes (Any 4 out of 6) [16]**
- 1) Tax Audit and Audit Report.**
 - 2) Scope of an Audit**
 - 3) Methods of Dividend**
 - 4) Computer Assisted Auditing Techniques. (CAAT)**
 - 5) Audit Evidence under AAS - 5**
 - 6) Difference between Auditing and Investigation.**
- Q.4. Explain management audit and state the scope and objectives of management audit. [16]**
- Q.5. What is Cost Audit? Distinguish between Cost Audit and Financial Audit. [16]**
- Q.6. A) Define Internal Audit. Give the difference between Internal Audit and External Audit. [16]**
B) Define AAS-28 the auditor's Report on Financial Statements:







QP Code: 2484QP

Total No. of Pages: 2

Seat No.

January - February (Winter) Examination - 2023

Subject Name: Master of Commerce (CBCS) 88988 Advanced Accountancy Paper - II
(Auditing)_06.02.2023_10.30 AM To 01.30 PM

Subject Code: 88988

Day and Date: Monday, 06-02-2023
Time: 10:30 am to 01:30 pm

Total
Mark
s: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6

- Q.1. A) Choose the correct alternatives from given below. (10) [16]
1. As per Taylor and Perry an audit is _____ by an auditors into the evidence in which the find revenue accounts and balance sheet or other statements of an organization have been prepared.
- A) A checking B) investigation
C) An examination D) A verification
2. The definition of 'True and fair view' is given in _____
- A) Companies act 2013 B) Companies rule 2014
C) Companies act 1956 D) None of the above
3. The appointment of auditor is not mandatory to _____
- A) Sole traders and partnership firms B) Limited Company
C) Private limited company D) All of the above
- 4) Interim dividend is declared _____
- A) In AGM B) Between the period of two AGM's
C) Both of the above D) None of the above
5. An Audit Report is ----- by auditor.
- A) Prepared B) Verified
C) Signed D) All of the Above
6. The duties of statutory auditor are _____
- A) Decided by the management B) Decided by the shareholders
C) Decided by the accounting staff of the company D) Decided by the law applicable to enterprise
- 7) Internal auditor generally reports to _____
- A) Shareholders B) Management
C) Government D) None of these
- 8) No Dividend can be paid out of -----
- A) Capital B) Past years profits
C) Net Profit for the year. D) General Reserve.
- 9) AAS3 3 is related with _____
- A) Audit evidence B) Documentation
C) Risk assessment and internal control D) Audit Planning

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Total No. of Pages : 8

Seat No.	
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M. Com. (Part - I) (Semester - I) (CBCS)
Examination, February - 2023
ADVANCED ACCOUNTANCY-I (Paper - I)
(Regular Mode - Syllabus w.e.f. 2019)
Sub. Code : 73607



Day and Date : Saturday, 04 - 02 - 2023

Total Marks : 80

Time : 10.30 a.m. to 1.30 p.m.

- Instructions :
- 1) Q. 1, 2 and 3 are Compulsory.
 - 2) Attempt any two questions from question number 4 to 6.
 - 3) Figures to the right indicate full marks.

Q1) A) Choose the appropriate alternative: [10]

- a) AS 2 is on _____.
- i) Disclosure of accounting policies
 - ii) Valuation of inventories
 - iii) Revenue recognition
 - iv) Depreciation accounting
- b) If the cost of control is more than cost of investment the difference is treated as
- i) Goodwill
 - ii) Capital Reserve
 - iii) Revenue Reserve
 - iv) Minority Interest
- c) In India Insurance sector is regulated by _____.
- i) SEBI
 - ii) IRDA
 - iii) RBI
 - iv) LIC

P.T.O.



- d) Indian accounting standards is the example of _____.
- i) Indian GAAPs
 - ii) International Accounting standards
 - iii) International Financial Reporting Standards
 - iv) All of these
- e) Consolidated financial statements are prepared on the principle _____.
- i) In form the companies are one entity; in substance they are separate.
 - ii) In form the companies are separate; in substance they are one.
 - iii) In form and substance the companies are one entity.
 - iv) In form and substance the companies are separate.
- f) Accounting Standards.
- i) Harmonise accounting policies.
 - ii) Eliminate the non-comparability of financial statements.
 - iii) Improve the reliability of financial statements.
 - iv) All of the above
- g) _____ is maintained by Hotel industry to keep account of each resident guest.
- i) Visitors ledger
 - ii) OPD register
 - iii) IPD register
 - iv) Inward register

Q3) Write short notes (Any 4 out of 6):

- Objectives of Accounting Standard.
- Minority Interest.
- IFRS.
- OPD and IPD register in Accounting of Hospital.
- Cost of control.
- Provision for unexpired risk in General Insurance Business.



Q4) Following is the trial balance extracted from the books of Enjoy life Insurance Company Ltd. as on 31st March 2019.

[16]

	(Rs. In Lakhs)	
	Dr.	Cr.
	Rs.	Rs.
Paid up share capital		5,00,000
Life Assurance fund on 31 st March 2017		17,50,000
Premiums		4,50,000
Interest, Dividend and rent		1,45,000
Management Expenses	1,31,425	
Medical Fees	8,500	
General Reserve		1,50,000



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Debentures and Bonds	4,00,000	
Mortgage loans	7,10,000	
Commission on reinsurance ceded		415
Printing and stationary	3,700	
Legal Charges	4,360	
Advertisement and Publicity	7,090	
Cash at Bank	27,100	
Sundry Creditors		780
Claims by Maturity	76,850	
Building	12,00,000	
Furniture and Fittings	16,000	
Deposit with RBI	2,77,130	
Commission	12,300	
Annuities due		3,800
Claims by Death	96,240	
Annuities paid	29,300	
	29,99,995	29,99,995

You are required to prepare the company's revenue account for the year ended on 31st March 2019 and its Balance sheet as on date considering following information:

- Premium outstanding for the year amounted to Rs. 62,500.
- Buildings values were revaluated to Rs. 11,00,000 at year end.
- Management expenses due Rs. 7,800.
- Claims admitted but not paid Rs. 36,000.

h) Consolidated Balance sheet of Holding company and its subsidiary are prepared as per _____.

- | | |
|--------------|-------------|
| i) AS - 11 | ii) AS - 21 |
| iii) AS - 22 | iv) AS - 2 |



i) Holding companies share in revenue profits of subsidiary company is transferred to _____.

- | | |
|------------------------------|---------------------|
| i) Minority interest | ii) Cost of control |
| iii) Profit and Loss account | iv) Capital |

j) Life insurance Business needs to prepare its revenue account in _____.

- | | |
|------------------|-----------------|
| i) Form A - RA | ii) Form B - RA |
| iii) Form A - BS | iv) Form B - BS |

B) State True or False:

[6]

- Accounting standards in India are mandatory in nature.
- In fire insurance business 100% of net premium is required to be provided for unexpired risk.
- Hotel Company needs to prepare its final account as prescribed in schedules of Companies Act, 2013.
- If fundamental accounting assumptions are followed its specific disclosure is not required to be mentioned in financial statement.
- Commission on reinsurance ceded appears as income in revenue account.
- Accounting standard can override law of country.

Q2) Following are the Balance sheets of H Ltd. and S Ltd. as on 31st March 2019.

[16]

Liabilities	H LTD Rs.	S LTD Rs.	Assets	H LTD Rs.	S LTD Rs.
Equity Share Capital (Rs. 10 Each)	10,00,000	4,50,000	Fixed Assets	3,95,000	2,75,000
General Reserve	37,000	6,000	Investment in S Ltd.	3,50,000	
Profit & Loss Account	54,000	34,000	Debtors	78,000	35,000
Creditors	38,000	12,500	Bills Receivable	40,000	25,000
Bank Overdraft	28,000		Stock	23,000	1,42,000
Bills Payable	18,000	6,500	Cash at Bank	82,000	32,000
	11,75,000	5,09,000		11,75,000	5,09,000

On 1st April 2019 H Ltd. acquired 60% shares in S Ltd. having share value of Rs. 10 each Additional information in this respect is as follows:

- On 1st April 2019 Undistributed Profit and Loss account and General Reserve balance of S Ltd. stood at Rs. 22,000
- Debtors of H Ltd. include Rs. 8,500 due from S Ltd.
- All Bills payable of S Ltd. were due to H Ltd.
- Stock of H Ltd. includes stock worth Rs. 50,000 purchased from S Ltd. who charge profit @ 25% on cost.

Prepare a consolidated Balance Sheet of H Ltd. and its subsidiary S Ltd. as on date clearly showing calculation relating to :

- Distribution of Capital or Revenue profit
- Cost of Control
- Minority Interest
- Unrealised Profit





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- Q5)** Life care Hospital Ltd. Submits to you following trial balance as on 31/03/2019. You are required to prepare Profit and Loss account and Balance sheet as on date. **[16]**

Debits	Rs.	Credits	Rs.
Payments to Specialists Doctors	7,00,000	Capital	75,00,000
Salary to Nursing Staff	11,50,000	Incomes from OPD Fees	1,71,380
Annual Maintenance Charges	40,000	Operation Charges	38,87,000
Insurance	85,000	Bank Loans	6,00,000
Building	1,20,00,000	Annual Government Subsidy	12,00,000
Diagnostic Equipment's	22,00,000		
Tax paid	38,500		
Administration expenses	3,80,000		
Power and Lighting	2,87,000		
Cash in Hand	1,32,580		
Ambulance and other vehicles	14,80,000		
Accounts receivables	1,36,300		
Interest paid	92,000		
Inventory supplies purchases	30,000		
Inventories (01/04/18)	7,000		
	1,87,58,380		1,87,58,380



SF - 23

Following adjustments are required to be considered as at 31/03/2019.

- a) Annual Maintenance charge payable amounts to Rs. 25,000.
- b) Insurance prepaid is Rs. 15,000.
- c) Ambulance and other vehicles are to be depreciated @ 15% and Building and Diagnostic equipment's @ 10% and 12%.
- d) Inventories on hand at year end amounted to Rs. 16,800.

Q6) Write short answers:

- a) Describe nature and sources of revenue and expenditure for Hotel Business. [8]
- b) Explain in detail the disclosure requirements as per AS - 1. [8]



Seat No.	
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M.Com. (Part - I) (Semester - I) (CBCS) (NEP) (New)
Examination, March - 2023
ADVANCED ACCOUNTANCY (Paper-I)
Sub. Code :88987

Day and Date : Monday, 19 - 06 - 2023

Total Marks : 80

Time : 2.30 p.m. to 5.30 p.m.

- Instructions :**
- 1) Questions number 1,2 and 3 are compulsory.
 - 2) Attempt any two questions from question 4 to 6.

Q1) A) Choose appropriate alternative from the given and write it in the answer book. **[10]**

- a) Profit earned before acquisition of share is treated as _____
 - i) Revenue Profit
 - ii) Capital Profit
 - iii) Goodwill
 - iv) Revaluation Profit
- b) Preparation of consolidated statements as per AS 21 is _____
 - i) Optional
 - ii) Mandatory for All
 - iii) Mandatory for listed companies
 - iv) Mandatory for PVT. companies
- c) Face value of debentures of subsidiary company, held by holding co. is deducted from:
 - i) Debentures
 - ii) Cost of Control
 - iii) Minority Interest
 - iv) Goodwill
- d) Hotels render following service towards the customers:
 - i) Accommodation to guest/customers
 - ii) Waiting and sanitation services
 - iii) Food
 - iv) All the above



P.T.O.

- e) For hotel business _____ is the main source of revenue.
- i) Room on rental basis
 - ii) Banqueting sale
 - iii) providing other services
 - iv) Sale of food
- f) Register is maintained in every hospital to record the details of every patient who is admitted in the hospital to further treatment
- _____
- i) OPD
 - ii) Visitors
 - iii) IPD
 - iv) Clerk
- g) _____ is related to Disclosure of Accounting Policies.
- i) AS-1
 - ii) AS-2
 - iii) AS-3
 - iv) AS-11
- h) The Accounting Standard Board (ASB) of the Institute of Chartered Accountants (ICA) of India was constituted on _____
- i) 21st April 1977
 - ii) 21 st April 1978
 - iii) 21st April 1979
 - iv) 21st April 1980
- i) _____ is that amount which the Insurer agrees to pay to the insured when he desires to realize the amount of policy before the maturity of the policy date.
- i) Claim
 - ii) Commission
 - iii) Premium
 - iv) Surrender value
- j) Reinsurance business is an agreement between the _____ and the Reinsurer.
- i) Insurer
 - ii) Government
 - iii) Ceding Company
 - iv) IRDA



- B) Write whether the statement is True or False. [6]
- Accounting Concepts are written policy documents issued by expert accounting body or government or other regulatory body.
 - Accounting Standard 2 relates to valuation of inventories.
 - If the cost of investment excess over the total of share capital and preacquisition profit is capital reserve.
 - Reversionary Bonus is payable on maturity of the policy.
 - OPD stands for Outdoor Patient Dispensary.
 - Stock register is maintained for a record of all articles purchased for use of profession and not for resale.

Q2) Problem/Case [16]

From the following balance sheets of H Ltd. and its subsidiary S Ltd. drawn up at 31st March, 2021, prepare a consolidated balance sheet as at that date, having regard to the following:

- Reserves and Profit and Loss Account of S Ltd. stood at Rs. 25,000 and Rs. 15,000 respectively on the date of acquisition of its 80% shares by H Ltd. on 1st April 2020.
- Machinery (Book-value Rs 1,00,000) and Furniture (Book value Rs. 20,000) of S Ltd. were revalued at Rs 1,50,000 and Rs 15,000 respectively on 1st April, 2020 for the purpose of fixing the price of its shares. (Rates of depreciation computed on the basis of useful lives: Machinery 10% Furniture 15%).

Balance Sheet of H Ltd. and S Ltd. as at 31st March. 2021

Particulars	Note No.	H Ltd.(Rs.)	S Ltd. (Rs)
I. Equity and Liabilities			
1) Shareholder's Funds	1	6,00,00	1,00,000
a) Share Capital			
b) Reserves and Surplus	2	3,00,000	1,00,000
2) Current Liabilities			
Trade Payables		1,50,000	57,000
Total		10,50,000	2,57,000
II. Assets			
Non-current assets			
a) Property, Plant and Equipment	3	4,50,000	1,07,000
b) Other non-current Investments	4	6,00,000	1,50,000
Total		10,50,000	2,57,000



Notes to Accounts

		H Ltd. (Rs)	S Ltd. (Rs)
1)	Share capital 6,000 equity shares of Rs. 100 each, fully paid up 1,000 equity shares of Rs. 100 each, fully paid up Total	6,00,000 <u>-</u> <u>6,00,000</u>	- <u>1,00,000</u> <u>1,00,000</u>
2)	Reserves and Surplus General reserves Profit and loss account Total	2,00,000 <u>1,00,000</u> <u>3,00,000</u>	75,000 25,000 <u>1,00,000</u>
3)	Property Plant and Equipment Machinery Furniture Total	3,00,000 <u>1,50,000</u> <u>4,50,000</u>	90,000 <u>17,000</u> <u>1,07,000</u>
4)	Other Non-current investments Non-current Investment Shares in S Ltd. (800 Shares at Rs. 200 each) Total	 4,40,000 <u>1,60,000</u> <u>6,00,000</u>	 1,50,000 <u>-</u> <u>1,50,000</u>

Q3) Write short note on: (Any 4 out of 6)

[16]

- Objectives of Accounting Standards
- International Financial Reporting Standards (IFRS)
- Unexpired Risk Reserve
- Cost of Control
- Accounting procedure for Hospital
- IRDA Regulations 2002



Q4) Problem

[16]

Dr. Sagar commenced practice as a dentist investing Rs. 50,000 in Equipment on 01.04.2022. The receipt and payment Account for the first year is as follows.

Receipt and payment Account For the year ended 31st march, 2023

Receipt	Amount	Payment	Amount
To fees	1,00,000	By Salaries	15,000
To Miscellaneous Receipt	200	By Rent	5,000
To Equipment Sold	4,000	By Journals	3,000
		By Library Books	6,000
		By Equipment	8,000
		By Drawings	24,000
		By Balance	
		Bank 43,000	
		Cash 200	43,200
Total	1,04,200	Total	1,04,200

Adjustments:

- Rs. 3,000 of the Fees were still outstanding.
- Equipment sold and purchased were on 1st January..2023.
- The cost of equipment sold was Rs. 6,000. Depreciation on equipment 20% and on library books @ 5%
- Salaries outstanding were Rs. 2,000.



Q5) Problem

[16]

X Fire Insurance Co. Ltd. Comenced its business on 1.4.2022 It submits you the following informaltion for the year ended 31.3.2023.

Particulars	₹
Premiums received	15,00,000
Re-insurance premiums paid	1,00,000
Claims paid	7,00,000
Expenses of Management	3,00,000
Commission paid	50,000
Claims outstanding on 31.3. 2023.	1,00,000
Create reserve for unexpired risk @ 40%	

Prepare Revenue account for the ended 31.3.2023

- Q6) a) Explain how GAAP is differ to IFRS. [8]
- b) Explain the composition of hotel Accounting. [8]





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Total No. of Pages : 2

Seat No.	
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M.Com. (Part-I) (Semester - I) (CBCS)
Examination, February - 2023
MANAGERIAL ECONOMICS (Compulsory Paper-CC-B1)
Sub. Code : 73606

Day and Date : Friday, 03 - 02 - 2023
Time : 10.30 a.m. to 1.30 p.m.

Total Marks : 80

- Instructions :
- 1) Question No.1 and 2 are compulsory.
 - 2) Attempt any three questions from question no.3 to question no.6.

Q1) Pricing policy in practice is not completely devoid of pricing theory. Pricing is not an easy task. There is an economic rationale behind pricing policy and practices. Pricing policy is to be set in the light of competitive situation in the market. It has to be well conceived as there are many pricing problems with practical considerations. Give answers of the following questions by considering the pricing practices: [16]

- a) Discuss the major factors involved in pricing theory.
- b) Explain the method of cost-plus pricing. What are its limitations?

Q2) Answer any two questions of the following. [16]

- a) Discuss the main objectives of the firm in a modern economy.
- b) Explain the applications of elasticity of demand in a managerial decision.
- c) Critically examine the Hicks theory of business cycle.

P.T.O.



SF - 22

- Q3)** Trace the role and responsibilities of a business manager. What skill do you need to succeed as a business manager? [16]
- Q4)** What is demand forecasting? Discuss the methods of demand forecasting used in business practice. [16]
- Q5)** What is structural inflation? Explain the structuralist theories of inflation. [16]
- Q6)** Write short notes on (any two): [16]
- a) Economic theory and managerial theory.
 - b) Theory of consumer's choice under risks.
 - c) Break-even analysis.





QP Code: 2277QP

Total No. of Pages: 1

Seat No.

January - February (Winter) Examination - 2023

Subject Name: Master of Commerce (CBCS)_88986_Management Economics_14.02.2023_10.30 AM To 01.30 PM

Subject Code: 88986

Day and Date: Tuesday, 14-02-2023

Time: 10:30 am to 01:30 pm

Total Marks: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1. Question No. 1 and 2 are compulsory. 2. Attempt any THREE questions from Question No. 3 to Question No. 6.

-
- Q.1. Case Study: [16]
A) Business firms work to achieve profit. It aims at drawing such an output-price strategy that it should yield maximum profit and minimum loss. In this process, they have to take different decisions at the proper time. Do you feel that managerial economics is the integration of economic principles with business management practices and it supports reaching business objectives? How?
B) 'The spectrum of managerial economics is very wide from operational issues to environmental issues'. Elaborate on how managerial economics could provide solutions for issues related to production and pricing.
- Q.2. Answer any TWO questions of the following: [16]
A) Explain the significance of statistical methods of demand forecasting.
B) Discuss the major factors involved in pricing policy.
C) What is the business cycle? Describe the various phases of a business cycle.
- Q.3. What is the elasticity of demand? Explain various types of elasticity of demand. [16]
- Q.4. Define oligopoly. Explain how prices and output decisions are made in an oligopolistic market. [16]
- Q.5. Define production function. Explain the law of variable proportion with a suitable diagram. [16]
- Q.6. Write short notes (any TWO): [16]
a) Price discrimination
b) Revealed Preference Theory
c) Cobb-Web Theory

Seat No.	MCom-I, Sem.-I
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Summer Examination March - 2023

Subject Name: Master of Commerce (CBCS)_88986_88986 - Managerial Economics_17.06.2023_02.30 PM To
05.30 PM

Subject Code: 88986

Day and Date: - Saturday, 17-06-2023
Time: - 02:30 pm to 05:30 pm

Total Marks: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1. Question No. 1 and 2 are compulsory. 2. Attempt any THREE questions from Question No. 3 to question No. 6.

- Q.1. The effects of the global recession, which according to economist Nouriel Roubini will begin by the end of this year and last through the entire year 2023, will definitely not leave India unscathed. Every country is feeling the effects of Russia's attack on Ukraine, from the US to Europe, the Middle East to South Asia. In addition to the deadly effects of the COVID-19 pandemic, the most recent geopolitical disaster has brought the world to its breaking point. Even in typical Fed-driven recessions, the domestic rate of growth has slowed by 1.5 percent to 2.5 percent. This recession in contrast to other shallow recessions is expected to be long and unpleasant. A US recession will undoubtedly have a significant negative effect on India's software exports, margins, and employment in the service sector. Express your views regarding the business cycles, which you have experienced: [16]**
- A) What do you mean by business cycles? Describe the various phases of the business cycle.
B) How much time will pass before India can bounce back to a desired 8 - 10 percent trajectory? Is there a way to accelerate recovery?
- Q.2. Answer any TWO questions of the following: [16]**
- A) What are the properties of indifference curves? Explain fully.
B) "Managerial economics is essentially applied economics in the field of business management". Comment.
C) What is break-even analysis? Point out the usefulness of break-even analysis.
- Q.3. What is demand? Explain the law of demand and point out the circumstances in which the law does not operate. [16]**
- Q.4. Trace the role and responsibilities of a business manager. What skills do you need to succeed as a business manager? [16]**
- Q.5. Explain the Kinked demand hypothesis of the oligopoly market. What is its impact on oligopoly pricing? [16]**
- Q.6. Write short notes (any TWO): [16]**
- a) Consumer's equilibrium
b) Cost plus pricing
c) The Phillips curve







QP Code: 2246QP

Total No. of Pages: 2

Seat No. **January - February (Winter) Examination - 2023**

Subject Name: Master of Commerce (CBCS) 88985 Business Management_13.02.2023_10.30 AM To 01.30 PM

Subject Code: 88985

Day and Date: Monday, 13-02-2023

Time: 10:30 am to 01:30 pm

Total Marks: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1. Question number 1 and 2 are compulsory 2. Attempt any 3 questions from question number 3 to 6.

Q.1. Q. 1: Read the following case and answer the questions given at the end. [16]

A textile company is engaged in processing of raw cotton yarn into finished fabric. The company mainly caters to the manufacturer and exporters of ready-made garments. Being a supplier to exporters, company has to maintain stringent quality controls and time schedules. The design and colour of the fabric produced is done according to the requirements of exporters. Lately, the production department has been the source of several grievances. The loom supervisor believes in traditional concepts. He maintains a close supervision in the factory and assigns heavy disciplinary penalties for the slightest violation of shop rules. The most recent grievance, which almost resulted in a strike, concerned one week layoff he had given to a man for 'loafing on the job'. Caught napping in the garden, the man had insisted it was common practice for workers to leave their machines for brief intervals when engineers are engaged in setting up machine for different design. The union won its grievance and the employees received one-week back pay for the unjustified layoff.

This was just one of a series of such instances. To date, the factory has had two strikes and half a dozen slowdowns. The Director-Human Resource has had several discussions with this supervisor about his handling of disciplinary problems and his dealing with the unions. On one such meeting this supervisor retaliates that bookish concepts do not work in India. He tells the director "ground reality is that the work can only be get done at gun point". The director- human resource is primarily concerned about maintaining output levels. Competition is severe and stoppages impair the company's ability to fill orders. For this reason, he recommends transfer of the supervisor to a considerably less important job. In doing this, he points out to the supervisor that the transfer is a direct result of his failure to follow personnel practices, and that he has had ample opportunity to 'mend his ways'.

Q. 1: Was the supervisor justified in laying-off worker for loafing on the job?

Q. 2: If you were in place of supervisor, would you allow greater freedom to workers?

Q. 3: Is it appropriate on the part of director-human resource to transfer the Features and implications of virtual supervisor?

Q.4: What repercussions such transfer can have on the supervisor?

Q.2. Write the following questions in short (Any two out of three) [16]

- Discuss the Mintzberg's roles of a manager.
- Describe the need for organizational learning.
- Explain the concept and importance of strategic management.

Q.3. Discuss the areas of Ethical issues. [16]

- Q.4. State the functional areas of management. [16]**
- Q.5. Explain the contribution of Frank and Lilion Gilbreth [16]**
- Q.6. Short notes (Any two out of three) [16]**
- a. Features and implications of virtual organizational.**
 - b. Strategy evaluation**
 - c. Opprtunities in E-Commerce and M-Commerce**



Seat No.	M.Com - I, Sem I
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Summer Examination March - 2023

Subject Name: Master of Commerce (CBCS)_88985_88985 - Business Management_16.06.2023_02.30 PM To
05.30 PM

Subject Code: 88985

Day and Date: - Friday, 16-06-2023
Time: - 02:30 pm to 05:30 pm

Total Marks: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1) Que. 1 And 2 are compulsory. 2) Attempt any three questions from Que no3 to 6 .

- Q.1. Mr. Pranav was general manager of the company who joined the company recently. He was to coordinate manufacturing, marketing, research and development and finance activities of the company. He was aggressive smart and quick decision maker. Manufacturing department was not performing satisfactorily. High cost and delayed schedules of production were major problems in the department. Mr. Pranav held informal meeting with Mr. Adhish, production manager in which Mr. Adhish told that shift supervisors and foremen not responding as expected. It results in lack of proper supervision over handling of raw materials and machines. Consequently Mr. Pranav summoned formal meeting of shift supervisors and foremen along with Mr. Adhish. It was found from the discussion that necessary freedom for setting material handling system and schedules of machines was not given to the supervisors and foremen. Mr. Pranav concluded the meeting by granting necessary freedom to the supervisors and foremen. Next month's review reports on costing and schedules showed improvement in situation. [16]**
- Q. 1. What strategic approach Mr. Adhish adopted while dealing with his subordinates?**
- Q. 2. Was Mr. Pranav right in holding the meeting of supervisors and foremen in the presence of Mr. Adhish?**
- Q.3. What was Mr. Pranav's approach for solving the problems of manufacturing department?**
- Q. 4. What is your reaction on the spot decision of Mr. Pranav, if you are in the position of Mr. Adhish?**
- Q.2. Short type questions (Any two out of three). [16]**
- a. Discuss the types of managerial skills.**
- b. State the features and implications of virtual organization.**
- c. Explain the importance of strategic management.**
- Q.3. Discuss the areas of ethical issues. [16]**
- Q.4. Explain the functional areas of management [16]**
- Q.5. State the contribution of Tom Peters and Robert Waterman Jr. [16]**



Q.6. Write short notes (Any two out of three)

[16]

a. Porter's five (5) forces model.

b. Challenges in E-Commerce, E-Business and M-Commerce

c. Corporate level analysis .



- 14) _____ is a strategy that focuses on the added value that a product delivers to its customers.
- A) Cost-plus pricing
 - B) Competitor-based pricing
 - C) Value-based pricing
 - D) None of these
- 15) Innovation is viewed as a critical element in the success of a product's development. According to the lecture video, which firm's innovation strategy is different from the others?
- A) Netflix
 - B) Apple
 - C) Coca-Cola
 - D) Google
- 16) Which of the following are practical recommendations regarding co-creation?
- A) The Rule of 1
 - B) Authenticity is critical
 - C) Patches & badges
 - D) All of the above
- 17) In addition to giving rides to passengers, which of the following additional offerings are provided by Uber:
- A) Food delivery service
 - B) Transportation by motorcycle in a number of countries such as India, Indonesia, and Pakistan
 - C) Subsidiary that allows individuals to rent bicycles
 - D) All of the above
- 18) The Chicago-based t-shirt manufacturer, Threadless, has no design staff. All of its t-shirts are designed and selected by its customers using a web-based platform. What approach does Threadless use for both product development and branding decisions?
- A) Firm-centered approach
 - B) Brand managers decide themselves
 - C) Customer co-creation approach
 - D) None of the above



- 19) What is the meaning of prosumer?
 A) Program & consumer
 B) Producer & consumer
 C) Producer & summary
 D) Production & summary
- 20) What type of co-creation does Lego use in its Ideas. Lego platform?
 A) Collaborating
 B) Designing
 C) Tinkering
 D) Submitting
- 21) Which of the following are characteristics of sharing economy firms?
 A) Two-sided platform
 B) Crowdsourced supply
 C) Access not ownership
 D) All of the above
- 22) How many supporters does it take for Lego experts to officially review a product idea?
 A) 5,000 supporters
 B) 1,000 supporters
 C) 100 supporters
 D) 10,000 supporters
- 23) According to the wikipedia.org exercise video, which of the following statement about Wikipedia is CORRECT?
 A) Entries on Wikipedia.org can only be made by experts and scientists
 B) Wikipedia.org was launched in 2000
 C) Wikipedia.org has about 100 million readers per month
 D) Wikipedia.org has cumulated over 35 million entries across over 300 different languages
- 24) As discussed in the Doppelganger Brand Image lecture video, which of the following id NOT an example of a brand that has been the target of a Doppelganger Brand Image?
 A) New Pepsi Logo
 B) FUH2 Champaign
 C) United Airline
 D) Coca Cola
- 25) _____ means the process of making a product accessible to potential customers.
 A) Placement
 B) Price
 C) Product
 D) Promotion



M.COM. – Ist Year

SEM – II



Previous Year
Question Papers
Academic Year
(2022-23)

Please Note: This set has been prepared based on the papers received to us from the Examination Cell. It may have missing papers on non-availability of the same.



Seat No. **January - February (Winter) Examination - 2023**Subject Name: Master of Commerce (CBCS)_73635_Advanced Accountancy Paper-III_06.02.2023_02.30
PM To 05.30 PM

Subject Code: 73635

Day and Date: Monday, 06-02-2023

Time: 02:30 pm to 05:30 pm

Total
Mark
s: 80

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1) Que. 1,2 And 3 are compulsory 2) Attempt any two questions from Que no 4 to 6

3) Use of calculator is allowed

Q.1. A) Choose the most appropriate alternative (10 Marks) [16]

1. Two companies 'S' Ltd and 'K' Ltd. go into liquidation to form a new company 'SK' Ltd co., it is called as -----

- a) Amalgamation b) Absorption
c) External Reconstruction d) Internal Reconstruction

2. Expenses of liquidation of the vendor company agreed to be paid by the purchasing company are debited to -----

- a) Vendor company b) Liquidator of vendor company
c) Goodwill account d) Capital reserve account

3. The Maharashtra co-operative Societies Rules were passed in the year-----

- a) 1956 b) 1960
c) 1961 d) 1912

4. Maximum -----% dividend on paid up capital can be paid by co-operatives

- a) 8 b) 10
c) 12 d) 20

5. Lease accounting is done as per the Indian Accounting Standard (AS)-

- a) 6 b) 10
c) 19 d) 24

6. The judicial combination of own funds and borrowed funds is known as ----- leverage

- a) Financial b) Mixed
c) Operating d) Indirect

7. Following expenses do not form a part of social accounting----- [16]

- a) Training programmes for employees b) Environmental improvements
c) Inventory carrying cost d) Municipal taxes

8. Environmental accounting is a latest concept advanced in -----and has been accepted by

the world organizations, both commercial and noncommercial.

- a) 1950s b) 1960s
c) 1970s d) 1980s

9. Fixed assets is also known as ----- or property

- a) Tangible asset b) Intangible asset
c) Invisible asset d) wasting assets

10. When current investments are reclassified as long term investments, the transfer should be made at-----

- a) Cost b) Carrying amount on the date of transfer
c) Lower of cost and carrying amount on the date of transfer
d) Lower of the cost and fair value on the date of transfer

**B) State whether True or False
(6Marks)**

1. Cancellation of unissued capital is also a case of capital reduction.

2. If cash balance has not been taken over by the transferee company, it is not transferred to realization account.

3. Processing society is not one of the cooperative societies as per The Maharashtra Co-Operative Societies Act.

4. In an operating lease, the lessee should charge the lease rentals to the profit and loss account on cash bases.

5. Wasting assets such as mines, oils, natural gas and similar non-regenerative resources are covered under AS-10.

6. Indian companies are generally following model of human resource suggested by Schwartz.



Q.2. The financial position of two companies Prakash Ltd. and Mahesh Ltd. [16]
as on 31st March, 2021 was as under: (16 Marks)

Balance Sheets as at 31st March, 2021

	Prakash Ltd.(Rs)	Mahesh Ltd. (Rs.)`
I. Equity and Liabilities		
1. Shareholders Fund:		
9 % Preference shares of Rs.100 each	1,00,000	-----
10% Preference shares of Rs.100 each	-----	1,00,000
Equity shares of Rs.10 each	10,00,000	3,00,000
Reserve and Surplus:		
General Reserve	1,00,000	80,000
Preliminary Expenses	(30,000)	(10,000)
2. Current Liabilities:		
Creditors	1,30,000	80,000
Retirement Gratuity Fund	50,000	20,000
	13,50,000	5,70,000
II. Assets		
1. Non-Current Assets		
Fixed Assets		
<i>Tangible Assets:</i>		
Building	3,00,000	1,00,000
Machinery	5,00,000	1,50,000
<i>Intangible Assets:</i>		
Goodwill	50,000	25,000
2. Current Assets:		
Stock	2,50,000	1,75,000
Debtors	2,00,000	1,00,000
Cash at bank	50,000	20,000
Total	13,50,000	5,70,000



Prakash Ltd. absorbs Mahesh Ltd. on the following terms:

1. 10% preference shareholders are to be paid at 10% premium by issue of 9% preference share of Prakash Ltd.

2. Goodwill of Mahesh Ltd. is valued at ` 50,000, Buildings are valued at ` 1,50,000 and the machinery at ` 1,60,000.

3. Stock to be taken over at 10% less value and reserve for bad and doubtful debts to be created at @ 7.5%.

4. Equality shareholders of Mahesh Ltd. will be issued equity shares @5% premium.

Prepare Realisation accounts in the books of Mahesh Ltd. And the opening journal entries in the books of Prakash Ltd.

Q.3. Write a Short Notes (any FOUR out of SIX) (16 Marks)

[16]

1. Methods of calculation of purchase consideration
2. Appropriation of profits under co-operative Accounting
3. Distinction between finance lease and operating lease.
4. Advantages of Human Resource Accounting
5. Scope and objectives of environmental Accounting
6. Cost of investment and classification of investment as per AS-13



Q.4. From the following trial balance of Radha Co-operative Society Ltd as on 31st March 2022, prepare profit and loss account for the year ended 31st March, 2022 and Balance Sheet as on that date after considering the adjustments given thereafter. (16 Marks)

[16]

Particulars	Rs.	Particulars	Rs.
Loans to members	7000000	Share Capital	2000000
Contribution to Provident Fund	4800	Reserve Fund	180000
Insurance	10400	Member's Deposits	5400000
Conveyance	34200	Unpaid Dividend	4000
Printing and stationery	9600	Staff Provident Fund	48000
Salary of M.D.	120000	Profit and Loss 2020-21	70000
Staff Salary	272000	Interest	860000
Interest on loans	19200	Renewal Fees	8000
Interest on deposits	192000	Sundry Income	6400
Furniture	16800	Development Fund	40000
Fixed Deposits with other banks	600000	Education Fund	12000
Cash	43600		
Bank	305800		
Total	8628400	Total	8628400

Adjustments:

- 1.. Interest due on member deposits Rs.2,0000.
2. Interest due but not received Rs.4,8000.
3. Salary due Rs.1,2000 and Audit Fees Due Rs.8000.
4. Depreciate Furniture by 5%.
5. Directors propose to pay Dividend of 5%.
6. Transfer Rs.1000 to Education Fund and Rs.2,0000 to Dividend Equalization Fund.
7. Appropriations out of Profits of the year 2020-21 were approved as follow:
Reserve Fund Rs.2,0000
Dividend Rs.2,0000

Q.5. Amar Ltd. takes a plant on lease on April 1st 2015 from Samir Leasing Ltd. The following are the relevant details: [16] (16 Marks)

Inception of Lease : 1stApril 2015
Lease Term : 5 years
Depreciation : @30% by WDV method
Fair Value : Rs.2,50,000/-
Residual Value : Zero
Lease Payment : ` 79,944.50/- at the end of each year
Implicit Rate : 18%



You are required to prepare Lease Rent a/c and Rent obligation a/c accounts in the books of Lessee by adopting Finance Lease Method.

Q.6. A) X Ltd is constructing a fixed assets .The cost of project is given below: [16] (8 Marks)

Particulars	Rs
Material cost	1400000
Direct expenses	200000
Total wages of the company during the year	240000 (1/12 is chargeable to project for the year)
Total administrative exp. of the co during the year	1600000 (5% is chargeable to project)
Depreciation on asset used for the project	24000

Calculate the cost of fixed assets

B) Explain the following terms related to AS-10: Accounting of Fixed Assets- (8 Marks)

- 1)Meaning of Fixed assets**
- 2) Applicability of AS-10**
- 3) Components of cost**
- 4) Disclosure as per Accounting Standard -10**



Seat No.	
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M.Com. (Part - I) (Semester - II) (CBCS)

Examination, March - 2023

DSE - A - III : ADVANCED ACCOUNTANCY (Paper - III)

Sub. Code : 73635

Day and Date : Monday, 19-06-2023

Total Marks : 80

Time : 10.30 a.m. to 1.30 p.m.

- Instructions :**
- 1) Question No. 1, 2 and Q.3 are compulsory.
 - 2) Attempt any Two Questions from Q.4 to Q.6.
 - 3) Figures to the right indicate full marks.
 - 4) Use of calculator is allowed.

Q1) A) Choose the correct alternative from the given below. [10]

- a) Under _____ method the purchase consideration is required to be calculated on the basis of Intrinsic value of shares.
 - i) Lumpsum
 - ii) Net Asset
 - iii) Net payment
 - iv) Share exchange
- b) One Liquidation and No formation of new company takes place in case of _____.
 - i) Amalgamation
 - ii) Absorption
 - iii) External Reconstruction
 - iv) Internal Reconstruction
- c) The Lease period is equal to or greater than _____ of the estimated economic life an asset.

i) 25%	ii) 50%
iii) 75%	iv) 60%
- d) Replacement cost approach was developed by _____.

i) Rensic Likert	ii) Schultz
iii) Willam	iv) Willam petty
- e) _____ measures the expected out put in relation to the capital invested in the project.

i) Social cost benefit ratio	ii) Capital output ratio
iii) Value added method	iv) Employment potential

P.T.O.



- f) _____ is a systematic way of putting the effects of all surrounding in a scientific way to judge their positive or negative impact and draw conclusion.
- i) Social Accounting ii) H.R. Accounting
 iii) Environmental Accounting iv) None of these
- g) As per section 33 of the co-operative societies Act, 1912 the first _____ or more of the Net Profits should be transferred to Reserve Fund.
- i) 10% ii) 15%
 iii) 20% iv) 25%
- h) A co-operative society with unlimited liability can distribute profits only with the general or special order of the _____
- i) Central Government
 ii) State Government
 iii) Both of the above
 iv) None of the above
- i) _____ Accounting standard relates to lease transactions.
- i) 14 ii) 16
 iii) 19 iv) 21
- j) Under _____ there is no liquidation and no formation of company.
- i) Amalgamation
 ii) External Reconstruction
 iii) Internal Reconstruction
 iv) absorption

B) State True or False.

[6]

- a) Conventional accounting practices ignore human resource altogether.
- b) On Expiry of Leasing Period, the lessor may takes back the assets given on lease.
- c) The Excess of purchase consideration over the net asset is debited to Goodwill Account of the purchasing company.
- d) Environmental Accounting incorporates both economic and environmental information.
- e) There are three types of Lease agreement.
- f) When amalgamation is in the nature of merger, the accounting method to be followed is purchase method.



Q2) Write Short Notes. (Any four out of six)

- Objectives of Human Resource Accounting
- Merits of Environmental Accounting.
- Explain the concept of Environmental Accounting.
- Purchase Consideration.
- Capital Lease or Finance Lease.
- Social Responsibility Accounting.

Q3) The summarized Balance sheet of A Ltd. and B Ltd. as on 1/04/2018 are as under. [16]

Balance sheet of A Ltd. And B Ltd. as on 1/04/2018

Particular	A Ltd.	B Ltd.
1.EQUITY AND LIABILITIES		
I) Shareholders fund:		
a) share capital (share of Rs.10 each)	1,50,000	1,00,000
b) Reserve and Surplus		
Profit and Loss Account	30,000	60,000
General Reserve	70,000	-----
II) Non Current Liabilities:		
Long term borrowings		
10% Debentures	50,000	-----
12% Debentures	-----	1,00,000
III) Current Liabilities:		
Trade Payables	1,00,000	40,000
Total	4,00,000	3,00,000
2.ASSETS.		
I) Non Current Assets		
Fixed Assets		
Plant and Machinery	2,30,000	1,10,000
II) Non Current Assets:		
a) Current Investment	-----	-----
b) Inventories	80,000	90,000
c) Trade Receivables- Debtors	30,000	20,000
d) Cash and Equivalents- Cash and Bank	60,000	80,000
Total	4,00,000	3,00,000



The above Two companies agree to amalgamate and form a new company AB Ltd on the following transactions.

For both the companies

- a) An Exchange of 6 shares in AB Ltd. of Rs. 10 each at par for every 5 shares.
- b) 90% of the equity shareholders will discharged by the issue of equity shares of AB Ltd. The Balance 10% will be discharged by paying cash. (All assets and liabilities are taken over at book value.)

You are Required to show

- a) The Calculation of Purchase consideration.
- b) Prepare necessary ledger accounts to close the books of both the firms.
- c) Pass opening Journal entries in the books of AB Ltd.

Q4) From the following Trial Balance of Shirpur Co-operative purchases and sales society Ltd. as on 31/03/2022. Prepare Trading and profit & Loss A/c for the year ended 31/03/2022 and Balance Sheet as on that date after considering the adjustments given thereafter. [16]

Trial Balance as on 30-6-95

Particulars	Dr.Rs.	Cr.Rs.
Share Capital	---	3,36,000
Reserve Fund	---	60,000
Creditors	---	40,000
Profit and Loss A/c 1/04/2021	---	1,76,000
Opening Stock	3,92,000	---
Furniture & equipments	1,24,000	---
Container Deposit	32,000	---
Salaries	3,00,000	---



Sundry Debtors	60,000	---
Commission	88,000	---
Rent and Taxes	60,000	---
Postages	8,000	---
Travelling and Conveyance	18,000	---
Printing and Stationery	14,000	---
Admission fee	---	2,000
Purchases	63,40,000	---
Collie Charges, Freight and Cartage	1,60,000	---
Investments	2,40,000	---
Sales	---	76,20,000
Cash in hand	6,000	---
Bank Balance	4,00,000	---
Development Fund	---	8,000
	82,42,000	82,42,000

Adjustments-

- Closing stock is valued at Rs. 4,40,000.
- Outstanding Rent Rs. 4,000 and Commission Payables Rs.20,000.
- Rs. 8,000 salary was paid as advance as on 31/03/2022.
- Accrued Income on Investment Rs. 20,000.
- Provide 10% depreciation on furniture equipments.
- Provision for audit Fees Rs. 600.

Q5) 'T' Sikandar Ltd. Agreed to acquire the Goodwill and assets, other than cash of Vijay Ltd. as on 31/03/2022. A summary of Balance sheet of Vijay Ltd, as on 31/03/2022 was as follows. [16]



Particular	Amount	Particular	Amount
Share Capital (Rs. 10 each full paid)	5,00,000	Goodwill	50,000
General Reserve	1,80,000	Land, Building and Plant	6,70,000
Profit and Loss A/c	90,000	Stock	1,04,000
8% Debentures	1,00,000	Debtors	38,000
Creditors	20,000	Cash	28,000
	8,90,000		8,90,000

The Consideration payable by T Sikandar Ltd. was agreed as follows

- A cash payment equivalent to Rs. 5 for every Rs.10 Equity shares in Vijay Ltd.
- The issue of 80,000 Rs.10 Equity shares fully paid in 'T' Sikandar Ltd; having and agreed Value of Rs. 12.50 per share.
- The issue of such an amount of fully paid 6% debentures of T Sikandar Ltd, at Rs. 96 as is sufficient to discharge the 8% debentures of vijay Ltd; at Rs. 120.

The liabilities of Vijay Ltd, other than debentures were discharged by that company.

While computing the agreed consideration, the directors of 'T' Sikandar Ltd. valued the land, building and Plant at Rs. 11,50,000. The stock at Rs.90,000 and debtors at the amount stated in the Balance sheet of Vijay Ltd. subject to the allowance of 5% to doubtful debts.

You are required to

- Pass necessary Journal entries in the books of Vijay Ltd.
- Pass Journal entries in the books of 'T' Sikandar Ltd.



Q6) The Bharat Ltd, Leasing Ltd, leases an asset to M/s Maharashtra Traders under the following terms. [16]

Cost of assets	Rs. 1,00,000
Term of Lease	4 Years
Residual value	Nil
Statutory Depreciation	40%
Lease Rental	Rs. 35,740 payable at the end of the year
Implied Rate of Interest	16%
Inception of Lease	1 st April 2008

Pass necessary Journal entries in the books of Lessor and Lessee.

* * *







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Total No. of Pages : 4

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M.Com. (Part - I) (Semester - II) (CBCS) Examination, February - 2023

ADVANCED ACCOUNTANCY

Research Methodology (Paper - IV)

Sub. Code : 73636

Day and Date : Tuesday, 07 - 02 - 2023

Total Marks : 80

Time : 02.30 p.m. to 05.30 p.m.

- Instructions :**
- 1) Question No. 1, 2 and 3 are compulsory.
 - 2) Attempt any 2 questions from Q. No. 4 to 6.

Q1) A) Choose the appropriate alternative : [10]

- i. Research requires _____ and scientific method for finding answers to pertinent questions.
 - a) systematic approach
 - b) positive approach
 - c) social approach
 - d) academic approach
- ii. The main objective of exploratory studies is to achieve _____.
 - a) new insights into a phenomenon
 - b) more explanation
 - c) new ideas of earning profit
 - d) details of known facts
- iii. Diagnostic Design of research aims at _____.
 - a) finding new insights into a phenomenon
 - b) displaying present picture of a phenomenon
 - c) solutions to problems facing
 - d) evaluating cause and effect relationship

P.T.O.

- iv. For studying the behaviour of lower class workers, the most suitable method of collecting information is _____.
- a) questionnaire method
 - b) formal interview method
 - c) observation method
 - d) discussion with the supervisors
- v. Drawing inferences from collected facts after analytical study is called as _____.
- a) interpretation of data
 - b) analysis of data
 - c) processing of data
 - d) reporting of data
- vi. Secondary data is the data collected from _____.
- a) published forms
 - b) unpublished forms
 - c) published and unpublished forms
 - d) internet
- vii. Watching and noting of phenomena as they occur with regard to cause and effect means _____.
- a) investigation
 - b) observation
 - c) confirmation of data
 - d) verification of data
- viii. Coding of data can be done _____.
- a) only before collection of data
 - b) during collection of data
 - c) only after collection of data
 - d) before or after collection of data



Q3) Write Short Notes (any 4 out of 6) :

[16]

- a) Sample Survey
- b) Secondary Data
- c) Diagrammatic Presentation
- d) Steps in Report writing
- e) Interpretation of data
- f) Hypothesis



Q4) Explain the methods of collecting primary data with their merits and demerits.

[16]

Q5) Explain various techniques of sampling with their merits and demerits. [16]

Q6) a) Explain Classification and Tabulation of data. [8]

b) What precautions should be taken while writing the research report? [8]



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M.Com. (Part - I) (Semester - II) (CBCS)
Examination, March - 2023
ADVANCED ACCOUNTANCY
DSE - A - IV : Research Methodology (Paper -IV)
Sub. Code: 73636

Day and Date : Tuesday, 20- 06 - 2023
Time : 10.30 a.m. to 1.30 p.m.

Total Marks : 80

- Instructions :**
- 1) Question No.1, 2 & 3 are compulsory.
 - 2) Attempt any two questions from Q.4 to Q.6.

Q1) A) Choose the correct alternatives and rewrite the sentences: [10]

- a) _____ is a way to systematically solve the research problem.
 - i) Research
 - ii) Research Methodology
 - iii) Research Process
 - iv) Field Research
- b) _____ data can be collected either through experiment or through survey.
 - i) Statistical
 - ii) Primary
 - iii) Secondary
 - iv) Project
- c) A concept which can take on different quantitative values is called _____.
 - i) Data
 - ii) Quantity
 - iii) Variable
 - iv) Research problem
- d) Probability sampling is also known as _____ sampling.
 - i) random
 - ii) stratified
 - iii) Quota
 - iv) Cluster
- e) The _____ value is often used to judge the significance of population variance.
 - i) chi-square
 - ii) t-test
 - iii) Z test
 - iv) S.D
- f) _____ tests usually assume certain properties of the parent population from which we draw samples.
 - i) Non Parametric
 - ii) Parametric
 - iii) hypothesis
 - iv) All of these

P.T.O.



- g) _____ is the process of obtaining information about an entire population by examining only a part of it.
- i) designing
 - ii) Testing
 - iii) Analyzing
 - iv) sampling
- h) _____ research is based on experience or observation alone, often without due regard for system and theory.
- i) Empirical
 - ii) Conceptual
 - iii) Qualitative
 - iv) Quantitative
- i) The _____ scale indicates the relative position of two or more objects.
- i) Nominal
 - ii) Interval
 - iii) Ordinal
 - iv) Ratio
- j) _____ is an outcome of accurate work conducted during research process.
- i) Research project
 - ii) Synopsis
 - iii) Research problem
 - iv) Research report

B) Write whether True or False. [6]

- a) Descriptive research includes surveys and fact finding enquiries of different kinds.
- b) Age is an example of continuous variable.
- c) Under Stratified sampling the population is not divided into several sub population.
- d) A questionnaire does not consist of a number of questions related to the research problem.
- e) A hypothesis should be clear and precise.
- f) The problem of communication is the basic problem of report writing.



Q2) Case study/Problem.**[16]**

Suppose you are a research scholar and want to study about investment preferences of the customers in various financial institutions like banks, post office, NBFCs etc. in Kolhapur district, Maharashtra.

As a research scholar you have to select sample respondents and prepare a structured questionnaire for collection of data from the customers/respondents that consist of personal, economical and financial information, investment in financial avenues, income through investments etc. In this case state and write your opinion regarding:

- a) How do you select the sample for the study by applying sampling methods of research?
- b) Prepare a structured questionnaire for the study by considering various points given above.

Q3) Write short notes on (Any 4 out of 6).**[16]**

- a) Types of research.
- b) Interview Method.
- c) Types of Data.
- d) Requisites of good research report.
- e) Chi-square test.
- f) Measures of central tendency.

Q4) Define the term research. Explain various steps in the process of research.[16]**Q5) What do you mean by Research design? Explain various types of research design. [16]****Q6) a) Explain various steps involved in report writing. [8]****b) What do you mean by hypothesis? Explain the types of hypothesis. [8]**

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M.Com. (Part-I) (Semester - II) (NEP) (New) (CBCS)

Examination, March - 2023

ADVANCED ACCOUNTANCY-III

Research Methodology (Paper-III)

Sub. Code : 89021

Day and Date : Saturday, 17 - 06 - 2023

Total Marks : 80

Time : 10.30 a.m. to 01.30 p.m.

- Instructions :**
- 1) Question number 1, 2 and 3 are compulsory.
 - 2) Attempt any two questions from question number 4 to 6.

Q1) A) Choose correct alternative [10]

- a) Research in commerce and management is _____
 - i) Pure research
 - ii) Historical research
 - iii) Empirical research
 - iv) Applied research
- b) Statistical technique dealing with the association between two or more variables is called _____
 - i) Causal analysis
 - ii) inferential analysis
 - iii) correlation analysis
 - iv) Canonical analysis
- c) Statitcal Test of hypothesis of small samples is called _____
 - i) Z-Test
 - ii) T-Test
 - iii) F-Test
 - iv) Chi-Square Test
- d) Motives of Research are _____
 - i) Curiosity for unknown
 - ii) Desire to service society
 - iii) To earn Knowledge
 - iv) All
- e) Selection of samples by lottery method is called _____
 - i) Random Sampling
 - ii) Cluster sampling
 - iii) Quota Sampling
 - iv) Deliberate Sampling



P.T.O.

- f) Testing of hypothesis is used in _____
- i) every research ii) inferential statistics
 iii) both i and ii iv) none of the above
- g) _____ research is a management tool that can be used for creating business strategies, managing production and managing growth.
- i) Educational ii) Social
 iii) Descriptive iv) Business
- h) _____ research is a fact finding investigation
- i) Descriptive ii) Formulate
 iii) Causal iv) None
- i) _____ building broadly consists of observation, induction and deduction.
- i) concept ii) construct
 iii) Theory iv) Hypothesis
- j) The _____ method consists of studying several individual cases and drawing generalization.
- i) induction ii) reintroduction
 iii) deduction iv) none

B) True or false [6]

- a) Research is conducted to search for new facts or to modify existing facts.
- b) Every research work begins with formulation or working hypothesis
- c) When population is homogeneous sampling is preferred
- d) Observation in natural settings is called contrived observation
- e) Foot note is not one of the seven major parts to the research report
- f) Identifying causes of a problem and possible solution to a problem is action study



Q2) Suppose you are going to conduct a research. Prepare a research design for your study. **[16]**

Q3) Write a short notes (any four out of six) **[16]**

- a) Survey method
- b) Case Study Method
- c) Random Sampling
- d) Non Random Sampling
- e) Hypothesis
- f) Objectives of Research

Q4) Explain the different sources of Data Collection **[16]**

Q5) Explain the lay out of Research Project. **[16]**

Q6) Write a short answer (Both are compulsory) **[16]**

- a) Requisite of good research report
- b) State quantitative data







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Total No. of Pages : 2

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M.Com. (Part-I) (Semester - II) (CBCS)
Examination, February - 2023
ORGANIZATIONAL BEHAVIOUR (Paper-II)
Sub. Code: 73633

Day and Date : Friday, 3 - 02 - 2023

Total Marks : 80

Time : 2.30 p.m. to 5.30 p.m.

- Instructions :
- 1) Question 1 and 2 are compulsory.
 - 2) Attempt any 3 questions from Question No. 3 to Question No.6.

Q1) Analyze the following case and answer the questions given below it. [16]

Dinakar Paranjape was promoted as Shift Supervisor in the manufacturing plant of the Chiplunkar Engineers Limited Before promotion; he was floor worker for six years and foreman for four years. He had been hard worker and loyal to his duties. His fellow workers were co-operative during his tenure of foremanship. Being promoted, all fellow workers and foremen offered best wishes for his new assignment. Things went on well and smooth for two months. All-workers and foremen under Dinkar Paranjape were co-operative and helpful. Later in the third month, while talking round in the section he observed that two of his former co-workers, Haridas and Diliprao, were washing up their hands in the washroom, when there were at least another 20 minutes to go for their departure time. Hence, he asked them to get back to their jobs, but both of them were reluctant to resume their duties, saying that he (Dinakar Paranjape) also used to slip away early on Fridays. Further, they said that he should not behave tough with them, as just he is promoted as Shift Supervisor. Dinkar Paranjape forced both of them to return to the machine shop. Unfortunately, both of them began to create troubles in the machines shops, resulting in reduction in production.

P.T.O.



SF -25

Questions:

- a) Do you justify the behaviour of Haridas and Diliprao? If yes, how? If no, why?
- b) How the reluctance of Haridas and Diliprao can be removed? Should they be punished for disobeying the orderd of Dinkar Paranjape? Justify your answer.
- c) Suggest the appropriate remedies to Dinkar Paranjape to resolve the conflict?

Q2) Write short Answer (Any TWO out of THREE) [16]

- a) Discuss the relationship between Management and Organizational Behaviour.
- b) What are the ethical issues in Organizational Behaviour?
- c) What are the constituents of Quality of Work Life?

Q3) What is meant by Attitude? What are the types of Attitude? Explain about the formation of attitude? [16]

Q4) What is the process of Group Development? Explain various types of Group. [16]

Q5) What is meant by Negotiation? Explain, in detail, the Negotiation Process. [16]

Q6) Write Short Notes (Any TWO out of THREE) [16]

- a) Group Performance Factors.
- b) Functional & Dysfunctional Conflicts.
- c) QWL in indian context.



Seat No.	
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M.Com. (Part - I) (Semester - II) (CBCS) (NEP)
Examination, March - 2023
ORGANIZATIONAL BEHAVIOUR
Sub. Code : 89020

Day and Date : Friday, 16 - 06 - 2023

Total Marks : 80

Time : 10.30 a.m. to 01.30 p.m.

- Instructions :**
- 1) Question number 1, 2 and 3 are compulsory.
 - 2) Attempt any Two Questions from Question Number 4 to 6.

Q1) A) Choose the Best Alternative. [10]

- i) How people act within the Organization _____ .
 - a) Study is called as Organizational Behaviour
 - b) Concept is called as Group Dynamics
 - c) Is known as Attitude
 - d) Is considered as Perception
- ii) _____ is a negative or positive evaluation of an object which influences human behaviour towards that objects.
 - a) Ethics
 - b) Attitude
 - c) Perception
 - d) Personality
- iii) Attitudes _____ .
 - a) Be learnt
 - b) Are predispositions
 - c) Influence human behaviour
 - d) All of the above
- iv) Selection, _____ and interpretation is the process of Perception.
 - a) Organization
 - b) Collection
 - c) Judgement
 - d) Placement



P.T.O.

- v) _____ is the type of Team in an Organization.
- a) Problem Solving Team b) Cooperative Team
c) Temporary Team d) Friendly Team
- vi) Select odd man out regarding Organizational Behaviour -
- a) Custodial Model b) Supportive Model
c) Bureaucratic Model d) Collegial Model
- vii) Composition of Group' is the factor affecting _____.
- a) Group Performance b) Group Size
c) Group Rules d) Group Norms
- viii) _____ is an individual's Unique and relatively Stable Pattern of Behaviour, Thoughts and Feelings.
- a) Attitude b) Perception
c) Personality d) Ethics
- ix) _____ is not the Personality Trait.
- a) Self Esteem b) Self-Monitoring
c) Self-Efficacy d) Self-Defence
- x) Autocratic Model of Organizational Behaviour orients _____.
- a) Power b) Cooperation
c) Resources d) Money

B) Identify given sentences as True or False. [6]

- i) Study of Human Behaviour in Group or Individual is called as Organizational Behaviour.
- ii) In Organization, Ethics means Organizational Goals.
- iii) Organizational Behaviour is not part of Organization Management.
- iv) An Attitude is process by which individuals organize and interpret their measurable experiences so as to give sense to their situations.
- v) The Degree to which a person has positive feelings about himself / herself is treated as Personality.
- vi) Conflict is viewed as something negative and harmful to any Organization.



Q2) Solve the Case Study.

[16]

Shri. Patil, is working in the capacity of a Senior Manager in CDOE Courier services Pvt. Ltd. for the last 20 years. His track record of performance for past 20 years is excellent. He is known as very disciplined and sincere manager. He is being termed as a role model for new appointees by the directors of the Company. Of late, he seems not very happy with the developments in his office. He keeps on grumbling about the new junior managers and their attitude towards job. He strongly opposed the 'Work from Home' policy announced by top management for junior tech savvy managers. Shri, Patil is very strict about work place discipline and reporting timings. This has sparked conflict between him and the new batch of junior managers. He started feeling that Top Management is very soft on new batch of junior managers and gradually his importance is waning.

He is unable to hide frustration and many a times becomes critically vociferous in meetings with top management representatives.

Now there is a question before top management how to console veteran of 20 years and keep cordial relations in an organization?

Questions :

- a) Elaborate the different types of conflicts, observed in the above Case Study and possible solutions for it. **[8]**
- b) Consider yourself in the place of Top Management and describe the strategy to maintain cordial relationship in an organization. **[8]**

Q3) Write a Short Notes on (any 4 out of 6)

[16]

- a) Organizational Behaviour Models
- b) Nature of Learning
- c) Nature of Perception
- d) Organizational Conflict
- e) Concept of Quality of Work Life
- f) Hybrid Work Culture



- Q4) What is Group Dynamics? What are the types of Groups? [16]
- Q5) Explain the Concept of Ethics. Discuss Ethical Issues in Organizational Behaviour. [16]
- Q6) a) Discuss Nature and Scope of Organizational Behaviour. [8]
b) Explain in detail the concept of Values. How it forms? [8]



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M.Com. (Part - I) (Semester - II) (CBCS) Examination, March - 2023

CC-A-2: ORGANIZATIONAL BEHAVIOUR (Paper-II)

Sub. Code : 73633

Day and Date : Friday, 16- 06 - 2023

Total Marks : 80

Time : 10.30 a.m. to 01.30 p.m.

- Instructions :**
- 1) Q.1 and 2 are Compulsory.
 - 2) Attempt any three questions from Q. no 3 to 6.
 - 3) Figures to the right indicate full marks.

Q1) Analyze the following case and answer the questions given below it. [16]

Salman was working with Ruby International Academy (RIA), a reputed academic institution, the working environment of which was a diversified one, as it was comprised of staff members from different parts of the world. Salman had been a very good performer through-out his professional journey, so far. However, after joining RIA his performance started to dip, not because he was a misfit to the organization in terms of his knowledge, experience, skill-sets and abilities, but it was because of the gradual complex he started to develop while facing peer pressure.

Salman was known to be dynamic persona till his personality started to change while facing up to the expectation of his colleagues and superior in a multicultural set-up. Salman was trying to adopt the same techniques while interacting with his peers and seniors like he did in his previous workplace. The difference in terms of the working culture, the profile of the manpower employed with RIA, along with the global setup didn't get due cognizance from Salman as a result of which he was quite often cornered for his viewpoints, perspectives on issues of common interest.

A part from that Salman was witnessing a sense of inferiority complex creeping in gradually as a result of which he was losing his level of confidence, started to have unhealthy arguments with colleagues, trying to impose his attitude of 'my way or highway', culminating in self inflicted pressure. He started to



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have headache, frequent health breakdown, shivering of hands, stammering bouts while communicating, apart from intensive sweating.

Questions:

- i) Analyze the case and identify exactly what went wrong with Salman.
- ii) Describe the characteristics of Salman's personality.
- iii) What would be your suggestions to Salman for rectification of his behavior and to the Director of RIA to make work-culture compatible to all employees?

Q2) Write Short Answer (Any two out of three) [16]

- a) Explain the Third Party Negotiation.
- b) Explain the types and functions of Organizational Culture.
- c) Explain the levels of Organizational Conflicts.

Q3) What is meant by Quality of Work Life? Explain the constituents of Quality of Work Life. [16]

Q4) Explain various models of Organizational Behaviour. [16]

Q5) What is meant by 'Job Satisfaction'? State determinants of job satisfaction and explain the methods of measurements of job satisfaction. [16]

Q6) Write Short Notes (Any Two out of Three) [16]

- a) Types of Groups.
- b) Functional & Dysfunctional Conflicts.
- c) Disciplines contributing to Organizational Behaviour.





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Total No. of Pages : 2

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M. Com. (Part - I) (Semester - II) (CBCS)

Examination, February - 2023

ECONOMICS

International Business (Compulsory) (Paper - II)

Sub. Code : 73634

Day and Date : Saturday, 04 - 02 - 2023

Total Marks : 80

Time : 2.30 p.m. to 5.30 p.m.

- Instructions :
- 1) Question No. 1 & 2 are Compulsory.
 - 2) Attempt any Three Questions from Question No. 3 to 6.

Q1) Case Study:

[16]

Indian turmeric has been 'classic grand mothers' remedy, applied to cuts of children as anti - parasitic agent, used as blood purifies and in treating the common cold for generations. It is also used as essential ingredient in many Indian dishes. It is part of traditional knowledge. In 1995, US patent 5,401,504 on use of Turmeric Wound Healing was given for 'a method of promoting healing of a wound by administering turmeric to a patient affected with wound.' Thus patent also granted them the exclusive right to sell and distribute turmeric. In 1996 the Council of Scientific and Industrial Research (CSIR) requested the US patent office to revoke the patent on the ground of existence of prior art. But these efforts failed. There was a Sanskrit text and a paper published in 1953 in the Journal of Medical Association which helped as documentary evidence and the patent was revoked in 1997.

Answer the following questions:

- a) Analyze the case.
- b) What is the traditional knowledge and patent relationship?

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Q2) Short answer type question (Any two):

[16]

- a) What are the issues in Foreign Direct Investment?
- b) What is supply chain?
- c) How the dispute settlement mechanism works under WTO?



Q3) What is the role of IMF in Indian economic development?

[16]

Q4) How the international payment mode is selected?

[16]

Q5) What is the international business? Explain the nature and scope of International business.

[16]

Q6) Write Short Notes (Any two):

[16]

- a) Problems of Patent Laws.
- b) Entry Strategies.
- c) BRICS and India.



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**M.Com. (Part - I) (Semester - II) (CBCS) Examination,
March - 2023**

ECONOMICS (Paper - II)

International Business (Compulsory)

Sub. Code : 73634

Day and Date : Saturday, 17 - 06 - 2023

Total Marks : 80

Time : 10.30 a.m. to 01.30 p.m.

- Instructions :**
- 1) Que. No.1 & 2 is compulsory.
 - 2) Attempt any three questions from Que. No.3 to 6.

Q1) Case Study.

[16]

According to spending data released by Visa Asia Pacific in March 2006, India emerged as the fastest- growing market in the Asia-Pacific in terms of international tourist spending. The data revealed that international tourists spent US\$ 372 million in India in the fourth quarter (October-December) of 2005, 25% more than in the fourth quarter of 2004. China, which came second in the region, was successful in making international tourists fork out US\$ 784 million in Q4 2005, a growth of 23% over its Q4 2004 figures. The tourist spending figures for India would have pleased the Indian tourism ministry, which-had been targeting the high-end market through its long-running 'Incredible India' communication campaign. The 'Incredible India' campaign was an integrated marketing communication effort to support the Indian tourism industry's efforts to attract tourists to the country. The campaign projected India as an attractive tourist destination by showcasing different aspects of Indian culture and history like yoga, spirituality, etc. The campaign was conducted globally and received appreciation from tourism industry observers and travelers alike. However, the campaign also came in for criticism from some quarters. Some observers felt that it had failed to cover several aspects of India which would have been attractive to the average tourist.

Others felt that it would have been better to build the necessary tourism infrastructure before launching the marketing campaign, especially as, according to them, much of this infrastructure was on the verge of falling apart.



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Still others were of the view that India was not on the itinerary of millions of tourists not so much because the country was unable to market itself, but more because of poor connectivity, exorbitant taxes, visa problems, unsanitary conditions, and shortage of affordable, good quality accommodation. Some of them even argued that the future of the Indian tourism industry depended more on solving the infrastructure problems rather than on an extravagant communication campaign.

Before 2002, the Indian government regularly formulated policies and prepared pamphlets and brochures for the promotion of tourism; however, it did not support tourism in a concerted fashion (Refer Exhibit I for the tourism policy initiatives of- the GoI). As a result, the country attracted very few tourists. A country like France, six times smaller than India, attracted around 20 times the number of tourists that India managed to draw (Refer Exhibit II for the worlds top ten tourist destinations). That this was the case in spite of France not being able to offer the sheer variety in terms of geography, cuisine, culture and experiences that India could, was perhaps an indication of the extent to which previous governmental efforts to promote tourism had been unsuccessful. However, in 2002, the tourism ministry made a conscious effort to bring in more professionalism in its attempts to promote tourism. It formulated an integrated communication strategy with the aim of promoting India as a destination of choice for the discerning traveler. The tourism ministry engaged the services of Ogilvy & Mather (India) (O&M) to create a new campaign to increase tourist inflows into the country. The 'Incredible India' campaign, as it was called, was launched in 2002 with a series of television commercials and print advertisements

Answer the following questions :

- a) Analyze the case as entry strategy.
- b) Discuss the complexities of tourism marketing.

Q2) Short Answer type Questions (Any Two) :

[16]

- a) Explain the Nature of International Business.
- b) State the Features of International Marketing.
- c) Differentiate between Bilateral & Multilateral Trade.



Q3) What is International Business? Explain the Scope of International Business. [16]

Q4) Discuss the Different Methods of Payments in International Trade. [16]

Q5) Explain the Role of India in SAARC. [16]

Q6) Write Short Notes (Any Two) : [16]

- a) Trade Blocks
- b) WTO
- c) BRICS





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Total No. of Pages : 4

M.Com. Part I (Semester II) (NEP)
Examination Skill Enhancement Course - II (Logic)
Subject Code: 89053/89725

Day and Date : Sunday, 25-06-2023
Time : 10.30 a.m. to 11.30 a.m.

Total Marks : 50

- Instructions :**
1. All questions are compulsory
 2. Each question carries 2 marks

Select the most appropriate alternative and put it into the box provided in front of the question.

1.is defined as the science of reasoning
A. Ethics B. Aesthetics
C. Logic D. Psychology
2. Logic is a.....science.
A. Normative B. Physical
C. Positive Natural D. Goods and Services Tax Act
3. Logic aims precisely at the search for.....
A. beauty B. truth
C. good D. faith
4.is the process of passing from known judgements to a new judgement.
A. Inference B. Imagination
C. Argument D. Science
5. Identify the odd term from the following.
A. Logic B. Physics
C. Ethics D. Aesthetics







19. Mr. Ramesh spends his times mostly with cement walls. He is not happy with uniform he is given. He is not happy with lunch provided. He is not happy with wages he is getting. Where is Ramesh probably working?
- A. At a construction site B. In a school
C. In a government organisation D. At a college
20. Logic is closely associated with.....
- A. sociology B. psychology
C. economics D. political science
21. Inference can be of.....in nature
- A. inductive B. deductive
C. both 'a' and 'b' D. neither 'a' nor 'b'
22. Knowledge can be.....
- A. direct B. indirect
C. both direct and indirect D. neither direct nor indirect
23. The logical form of the sentence 'only food is nutritious', is.....
- A. no food is nutritious B. some foods are nutritious
C. all foods are nutritious D. all nutritious things are food
24. 'All men are not clever'. This statement can be best described as.....
- A. no men are clever B. all men are clever
C. some men are not clever D. none of the above
25. The logical form of sentence 'All who praise are not friends' is.....
- A. no one who praise are friends B. some who praise are friends
C. some who praise are not friends D. none of the above

□□□





- 23) Which characteristics about the data set that the table_array argument points to are important to keep in mind when creating a range VLOOKUP?
- a) The lookup data set that the table_array points to should be listed from smallest to largest, the range should be referred to with relative references, and headings should not be included
 - b) The lookup data set that the table_array points to should be listed in alphabetical order, the range should be referred to with relative references and headings should be included
 - c) The lookup data set that the table_array points to should be listed from smallest to largest, the range should be referred to with absolute references and headings should not be included
 - d) The lookup data set that the table_array points to should be listed in alphabetical order, the range should be referred to with absolute references, headings should be included
- 24) When you are doing a VLOOKUP, what is the col_index_num?
- a) This is the number of the column that contains the value you want Excel to return from the lookup table
 - b) This has to be sometimes specified by the column (e.g. F) for very large datasets
 - c) This is the number you specify when you want Excel to lookup a value that is not in the first column
 - d) None of these
- 25) In Excel, which function can be used to apply conditional formatting based on text values?
- a) COUNTIF
 - b) VLOOKUP
 - c) SUMIF
 - d) IF



Seat
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**M.A./M.Com. (Part - I) (Semester - II) (CBCS) (NEP)
Examination, March - 2023**

SKILL ENHANCEMENT COURSE

SEC - 2 : Excel Skills for Business Intermediate - II (Paper - II)

Sub. Code : 89688/89695

Day and Date : Sunday, 25 - 06 - 2023

Total Marks : 50

Time : 10.30 a.m. to 11.30 p.m.

- Instructions :**
- 1) All questions are compulsory.
 - 2) Each question carries 2 Marks.
 - 3) Write the correct option in the square.

Select the appropriate option from the following :

[25 × 2 = 50]

- 1) Where is the Data Validation button located?
 - a) In the right-click context menu
 - b) On the Formula tab
 - c) On the Home tab
 - d) On the Data tab
- 2) What happens if the lookup value in the VLOOKUP function is not found when performing an approximate match?
 - a) The function returns an error
 - b) The function returns the closest match
 - c) The function returns the next lowest value
 - d) The function returns the next highest
- 3) Using Data Validation, which option can assist the user to enter valid data by showing a message beside the cell?
 - a) 'Input Message' under the Input Message tab
 - b) 'Error Message' under the Settings tab
 - c) 'Error Message' under the Input Message tab
 - d) 'Input Message' under the Settings tab



P.T.O.

- 8) Which of the following formulas is used to perform an approximate match with the VLOOKUP function in Excel?
- a) VLOOKUP(lookup_value,table_array, col_index_num, FALSE)
 - b) VLOOKUP(lookup_value, table_array, col_index_num, TRUE)
 - c) VLOOKUP(lookup_value, table_array, col_index_num, 1)
 - d) VLOOKUP(lookup_value, table_array, col_index_num, 0)
- 9) How can you identify cells which contain the same data validation as the currently selected cell?
- a) Go to the Home tab, click on Find and Select, then choose Go to Special - Data Validation, All
 - b) Go to the Home tab, click on Find and Select, then choose Data Validation.
 - c) Go to the Home tab, click on Find and Select, then choose Go to Special - Data Validation, Same
 - d) None of these
- 10) Which option below is correct about using a formula in conditional formatting?
- a) Go to Formulas tab, click on the Conditional Formatting button, then select New Rule, Use a Formula
 - b) Right click on the selected cell/s, choose Format Cells, Conditional Formatting, then Formulas
 - c) Go to the Home tab, click on the Conditional Formatting button, then select New Rule, Use a Formula
 - d) None of these
- 11) Which option below describes correct cell referencing to apply conditional formatting to the whole row of a data set rather than a single cell?
- a) Absolute cell references for both rows and columns
 - b) Absolute references for rows and relative references for columns
 - c) Relative references for rows and absolute references for columns
 - d) Relative cell references for both rows and columns



Seat No.	
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**M.Com. (Part - I) (Semester - II) (CBCS) (NEP)
(NEW) Examination, March - 2023
PROJECT PLANNING AND QUANTITATIVE
TECHNIQUES (Paper - IV)
Sub. Code : 90584**

Day and Date : Monday, 19 - 06 - 2023

Total Marks : 80

Time : 10.30 a.m. to 1.30 p.m.

- Instructions : 1) Question Number 1, 2 and 3 are compulsory.
2) Attempt any Two Questions from Question number 4 to 6.

Q1) A) Choose the appropriate alternative. [10]

- a) The strategy used to correct resource over -allocations by balancing demand for resources and the available supply is known as.
- i) resource assignment ii) resource leveling
iii) resource splitting iv) resource scheduling
- b) A horizontal bar chart that shows project tasks against a calendar is called
- i) milestone ii) goal
iii) Gantt chart iv) PERT chart
- c) The statistical tool that depicts a project's tasks and the relationships between those tasks is known as
- i) milestone ii) goal
iii) gantt chart iv) PERT chart
- d) Which of the following statement (s) is/are true about a Project?
- I. It brings change
II. It has risk
III. The outcome is certain
- i) I only ii) II only
iii) I and II only iv) II and III only

P.T.O.



- e) Which of the following is NOT a part of project management?
- i) initiating
 - ii) monitoring
 - iii) closing
 - iv) all above are parts
- f) The scope of the work is defined in which phase of the project management?
- i) Initiating
 - ii) Planning
 - iii) Executing
 - iv) Closing
- g) How the project work will be carried out, monitored, and controlled? These questions are answered in which phase of the project management?
- i) Initiating
 - ii) Planning
 - iii) Execution
 - iv) Closing
- h) The review of the successes and the mistakes is normally held during _____ phase.
- i) initiation
 - ii) planning
 - iii) execution
 - iv) closure
- i) The business case and the justification for the project is determined during the _____ phase.
- i) initiation
 - ii) Planning
 - iii) execution
 - iv) closure
- j) According to Olivier Mesly, the 4 P's critical for the success of a project are:
- i) plan, processes, people, policy
 - ii) plan, processes, people, power
 - iii) plan, processes, potential, policy
 - iv) plan, processes, potential, power



- B) True or False [6]
- The project manager conducts the analysis of the problem and submits the report to the Middle Management.
 - The project management process is defined by the organization. It describes and organizes the work of the project
 - If you add staff, the schedule may shorten & costs will increase.
 - The process each manager follows during the life of a project is known as Project management life cycle.
 - Quality planning is the process of developing a quality plan for customers.
 - An independent relationship must exist between the attribute that can be measured and the external quality attribute.

Q2) Case Study. [16]

With a 6.5 km section of Line 3 becoming operational in April 2006, Phase I of the Delhi Metro project was nearing completion. Of the total length of 65.16 km of the first phase, 62 km had been completed and opened for service. This phase was set to cost Rs. 98 billion. As of early 2006, around 450,000 passengers were travelling by the Delhi Metro every day. The Delhi Metro was meant to solve Delhi's Traffic problems, which had become almost unmanageable. The first steps to build a metro system in the city were taken in the early 1990s. In 1995, the Government of India (GoI) and the Government of the National Capital territory of Delhi (GNCTD) formed the Delhi Metro Rail Corporation Ltd (DMRC) under the Companies Act to construct the Delhi Metro.

Conceived as a social sector project, a significant portion of the project cost was funded through a soft loan provided by the Japanese government through Japan Bank International Corporation (JBIC)4. The rest was contributed by GoI and GNCTD through equity. With Phase I of the Delhi Metro project nearing completion, the GoI decided to extend the metro network and work on Phase II of the Delhi Metro project was set to commence in September 2006.

Questions:

- Whether decision of extending metro network is feasible?
- Borrowing loan from the foreign banks is right?



Q3) Short Notes (any 4 out of 6)

- a) Project Cycle
- b) Project Design
- c) Business Plan
- d) Financial Analysis
- e) Internal Rate of Return
- f) Chi-square test

Q4) What do you mean by Project? Explain its characteristics.

[16]

Q5) Discuss the financial analysis techniques.

[16]

Q6) a) Explain the contents of Project report.

[8]

b) Discuss the steps involved in Testing of hypothesis.

[8]

