



M.COM. – Ist Year

SEM – I & II

Previous Year

Question Papers

Academic Year

(2023-24)





M.COM. – Ist Year

SEM – I

Previous Year

Question Papers

Academic Year

(2023-24)





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Total No. of Pages : 2

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**M.Com. (Part - I) (Semester - I) (CBCS) (NEP)
Examination, November - 2023
BUSINESS MANAGEMENT (Compulsory) (Paper - I)
Sub. Code : 92842**

Day and Date : Monday, 06 - 11 - 2023

Total Marks : 80

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

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

Q. 1: A. Choose the correct alternatives. 10

1. "Management is the art of getting things done through people" whose this definition?

- | | |
|-----------------|------------------|
| a. George terry | b. Peter Drucker |
| c. Mary Follet | d. Henry Fayol |

2. In Mintzberg's role of a manager which is not the informational role of manager?

- | | |
|-----------------|---------------|
| a. Monitor | b. Figurehead |
| c. Disseminator | d. Spokesman |

3. According to Follet which is the way of setting the differences or resolving conflicts?

- | | |
|----------------|---------------------|
| a. Domination | b. Compromise |
| c. Integration | d. All of the above |

4. Gilbreth has written the book 'Fatigue study' in the year....

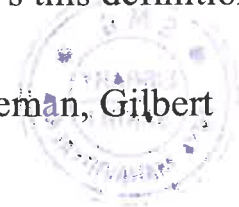
- | | |
|---------|---------|
| a. 1908 | b. 1911 |
| c. 1916 | d. 1920 |

5. Which is the feature of Virtual organization?

- | | |
|-------------------|---------------------|
| a. Dynamic | b. Common goal |
| c. Work from home | d. All of the above |

6. "A pattern in a system of decisions and actions" who's this definition about strategy.

- | | |
|------------------------------------|-----------------------------|
| a. Gerry Jonhson and Kevan Scholes | b. Stoner, Freeman, Gilbert |
| c. Mintzberg | d. Igro Ansoff |





7. According to Porter, which is not coming under five forces model?
- a. Threat of old entrants
 - b. Rivalry among existing firms
 - c. Bargaining power of buyers
 - d. Threat of substitute products.
8. ROI stands for
- a. Return of industry
 - b. Right of investment
 - c. Return on investment
 - d. None of the above
9. From the following which is not areas of ethical issues?
- a. Social issues
 - b. Psychological issues
 - c. Financial issues
 - d. Environmental issues
10. Which is not challenge before E- Commerce, E-Business.
- a. Finding the right product to sell
 - b. Attracting the perfect customer
 - c. Retaining the customers
 - d. Using old technology

B. Choose the following True or False 6

1. Manager must communicate with internal and external contracts.
2. Mintzberg classified managerial role under four broad categories.
3. Organizational learning is the process of creating, retaining and transferring knowledge within an organization.
4. Organizations dedicate time and resources to developing a learning culture.
5. Ethics related cultural issues arising significantly because of cross cultural environment in organization.
6. Strategic management has mainly two steps.





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**M.Com. (Part - I) (Semester - I) (CBCS) (NEP)
Examination, November - 2023
BUSINESS MANAGEMENT (Compulsory) (Paper - I)
Sub. Code : 92842**

Day and Date : Monday, 06 - 11 - 2023

Total Marks : 80

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

- Instructions :**
- 1) **Q. No. 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) Analyse the following case and answer the questions given below it. [16]

R. K. Textile Ltd. manufactures fashionable and designer clothes. Recently it finds that the demand for its product been declining. After market research it was discovered that fashion and tastes of the consumers is changing a pace. Consumers demand is increasing. New competitors have entered the market with new design. It is difficult for the company to predict future happening. Also it is difficult to know the extent of the relative impact of the social, economic, political, technological or legal factors on decrease in demand of its product in the market. A meeting was held in which managers from different functional level heading production, marketing, financial etc. for example, chief operating officer, chief finance officer, vice president (marketing) were present to discuss how to deal with the situation. After a long discussion, it was decided that they would study and analyze the market first to identify customers taste and fashion and then manufacture garments accordingly. It was also decided to increase expenditure on advertising, after sale service, etc. Identify any two features a business environment by quoting the lines from the above ease.

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- a) At which level of management, the meeting of managers in R. K. Textile Ltd. was held.
- b) Identify any two impacts of government policy changes on business, quoting lines from the above case.
- c) State the importance of understanding of environment by business managers in the light of the above para.
- d) What are the remedies suggested by the authorities to increase the sale. What you would suggest about such situation.

Q2) Write short answers from the following (Any Two) : [16]

- a) Discuss management is a Science as well an art.
- b) Describe the code of conduct for manager.
- c) State the importance of strategic management.

Q3) Explain the challenges and opportunities in E-Commerce and E-Business. [16]

Q4) Discuss the Functional areas of Management. [16]

Q5) Explain the need for organizational learning. [16]

Q6) Short notes (Any two) : [16]

- a) GE 9 Cell Matrix.
- b) Management of 21st century.
- c) World Wide Web (WWW).



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M.Com. (Part - I) (Semester -I) (CBCS) (NEP 2020)

Examination, April 2024

Business Management (Paper - I)

Sub. Code : 92842

Day and Date : Monday, 29/04/2024

Total Marks : 80

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

- Instructions :
- 1) Question numbers 1 and 2 are compulsory.
 - 2) Attempt any three Questions from Q. Nos. 3 to 6.
 - 3) Figures to the right indicate full marks.

Q1) A) Select the appropriate alternatives from among given below each statement and rewrite the statement in the answer book. [10]

- 1) Conceptual skill deals with _____
A) People
B) Ideas
C) Things
D) None of these
- 2) _____ skills represent the ability to understand the behaviour of people, their needs and problems.
A) Conceptual skills
B) Human skills
C) Technical skills
D) Computer skills
- 3) _____ organization is one whose employees are spread geographically and communicate via phone, email and internet.
A) Flat
B) Vague
C) Virtual
D) Dynamic



Q2) Explain code of conduct for manager. [16]

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

- 1) Nature of Management.
- 2) Concept of virtual organization.
- 3) Management as a profession.
- 4) GE 9 Cell Matrix.
- 5) Functional issues in strategy Evaluation and control.
- 6) E-Business.

Q4) Explain the challenges in E-Commerce, E-Business and M-Commerce. [16]

Q5) State the contribution of Tom Peters and Robert Waterman. [16]

Q6) A) State social and cultural issues in management. [8]

B) State the generic or competitive strategies. [8]





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Total No. of Pages : 3

M.Com. (Part-I) (Semester-I) (CBCS) (NEP)
Examination, November - 2023
MRM : RESEARCH METHODOLOGY
Sub. Code : 92844

Day and Date : Tuesday, 07 - 11- 2023
Time : 2.30 p.m. to 5.30 p.m.

Total Marks : 80

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

Q1) A) Select the appropriate alternative from given below each statement and rewrite in the statement. **[10]**

- a) _____ is the ending step of the research process.
- i) Preparation of research report
 - ii) Testing of hypothesis
 - iii) Data analysis
 - iv) Interpretation
- b) Selection of samples by lottery method is called _____ .
- i) Quota sampling
 - ii) Cluster sampling
 - iii) Deliberate sampling
 - iv) Random sampling
- c) Each and every unit of population is investigated in _____ .
- i) Indirect survey
 - ii) Census survey
 - iii) Adhoccal survey
 - iv) General survey
- d) Case Study method is based on _____ unit analysis.
- i) multiple
 - ii) double
 - iii) single
 - iv) none of these
- e) _____ is the statistical test of hypothesis used for small samples.
- i) F-Test
 - ii) Z-Test
 - iii) T-Test
 - iv) Chi-square Test

P.T.O.



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- f) The hypothesis narrates the possible relationship between two variables is termed as _____.
- i) Descriptive hypothesis ii) Explanatory hypothesis
iii) Relational hypothesis iv) None of the above
- g) _____ research is related with abstract as well as intensive real life situation.
- i) Fundamental ii) Applied
iii) Action iv) Basic
- h) _____ research is a management tool that can be used for creating business strategies, managing production and managing growth.
- i) Social ii) Educational
iii) Business iv) Descriptive
- i) Following is the not included in the non-probability sampling.
- i) Incidental sampling
ii) Purposive sampling
iii) Quota sampling
iv) Systematic sampling
- j) Statistical design decides on the _____:
- i) Implementation of research design
ii) Processing and analysis of data
iii) Conditions of observe
iv) All the above

- B) State true or false: [6]
- a) Market potential analysis is made in the research of human resource management.
- b) Case study method makes qualitative analysis of characteristics of a unit under case.



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- c) Pure research is not considered as a basic research or fundamental research.
- d) Research only talks about sampling and hypothesis.
- c) The document research design is also termed as research protocol.
- f) When recording is done by mechanical, photographic or electronic means it is call \ indirect observation.

Q2) Suppose you would like to conduct a research study, prepare a research project proposal with necessary steps. [16]

Q3) Write Short Notes (any four out of Six): [16]

- a) Hypothesis
- b) Objectives of research
- c) Types of Observation
- d) Features of Good design
- e) Survey Method
- f) Review of literature

Q4) Explain the various types of research. [16]

Q5) Define the research design. State the different types of research designs.[16]

Q6) Write short answer on question given below: [16]

- a) Explain the Merits and Demerits of primary data sources.
- b) State the commonly used graphical presentation.





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M.Com. (Part -I) (Semester - I) (Minor) (CBCS) (NEP 7830)

Examination, April - 2024

MRM: RESEARCH METHODOLOGY

Sub. Code : 92844

Day and Date : Tuesday, 30/04/2024

Total Marks :80

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

Instruction:

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

Q. 1) A) Choose the correct alternative.

(10)

- 1)aims at findings a solution for an immediate problem.
 - a) Applied research
 - b) Fundamental research
 - c) Analytical research
 - d) Empirical research
- 2)is especially important in the behavioural sciences where the aim is to discover the underlying motives of human behaviour.
 - a) Empirical research
 - b) Qualitative research
 - c) Fundamental research
 - d) Descriptive research
- 3) In field research personal interview is a.....of data collection.
 - a) research technique
 - b) research hypothesis
 - c) research method
 - d) research analysis
- 4) The main purpose ofstudies is that formulating a problem for more precise investigation.
 - a) descriptive research
 - b) diagnostic research
 - c) hypothesis-testing research
 - d) exploratory research



- 5) When a prediction is to be tested by scientific method, it is termed as
- a) research hypothesis b) research problem
c) research testing d) scientific research
- 6)is a first step in a research process.
- a) Review of literature
b) Formulating the research problem
c) Development of working hypothesis
d) Preparing the research design
- 7)data means the data that are already available.
- a) Primary b) Useless
c) Secondary d) Reliable
- 8) Undermethod, the information is sought by way of investigator's own observation without asking from the respondents.
- a) interview b) case study
c) consumer panels d) observation
- 9) analysis is appropriate when the researcher has a single dependent variable that cannot be measured, but can be classified into two or more groups.
- a) Multiple discriminate b) Multiple regression
c) Multivariate d) Canonical
- 10) Chi-Square test is atest.
- a) parametric b) non-parametric
c) basic d) ultimate



B) State the following statements are 'True' or 'False' (06)

- 1) In library research recording of notes is a research technique of data collection.
- 2) Observation implies the collection of information by way of investigator's own observation, without interviewing the respondents.
- 3) The research design which minimizes bias and maximizes the reliability of the data collected and analysed.
- 4) Quantitative research is concerned with qualitative phenomenon.
- 5) Descriptive analysis is largely the study of distribution of multiple variables.
- 6) Research report does not require a layout.

Q.2) Write Short Notes (Any four out of six) (16)

- a) Survey method of research.
- b) Random sampling method.
- c) Descriptive research design.
- d) Hypothesis.
- e) Layout of research project.
- f) Analysis of data.

Q.3) Describe the different steps involved in a research process. (16)

Q.4) Explain the exploratory research design. (16)

Q.5) Describe the collection of data through questionnaires. (16)

Q.6) Short answer questions.

- a) State the difference between questionnaires and schedules. (08)
- b) What are the steps involved in report writing? (08)



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Winter Examination Oct/Nov 2023

Subject Name: Master of Commerce (CBCS)_88986 _ Managerial Economics_31.10.2023_02.30 PM To 05.30 PM

Subject Code: 88986

Day and Date: - Tuesday, 31-10-2023

Total Marks: 80

Time: - 02:30 pm to 05:30 pm

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 Que. No. 3 to Que. No. 6.

- Q.1.** According to SBI Research (Ecowrap Report), India's retail inflation rate [16] based on the consumer price index is expected to remain below RBI's comfort zone of 6 percent and will decline materially to 5 percent by Mar. 2023, According to the latest data released by the Ministry of Statistics, the retail inflation during the month of December was at 5.72 percent.
In its fight against rising inflation, RBI had already hiked the key policy rate by 225 basis points since May 2022 to 6.25 percent to cool off domestic retail inflation that stayed above its upper tolerance limit for nearly three quarters. Raising interest rates typically cools demand in the economy, thereby putting a brake on inflation. In this context,
A) Critically examine Friedman's view on the monetarist theory of inflation.
B) What do you mean by inflation? What are the causes of inflation in India? How can inflation be overcome?
- Q.2.** Answer any TWO questions of the following: [16]
A) Explain the nature and scope of managerial economics.
B) Critically examine the Revealed Preference Theory of demand.
C) Explain the different types of pricing practices with examples.
- Q.3.** Trace the role and responsibilities of a business / managerial economist. [16]
- Q.4.** What are the characteristics of monopolistic competition? Explain how an imperfectly competitive firm determines the equilibrium price. [16]
- Q.5.** What is demand? What are the determinants of market demand for consumption goods in general? [16]
- Q.6.** Write short notes (any TWO): [16]
A) Managerial economics and decision making
B) Survey method of demand forecasting
C) Price leadership



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Total No. of Pages : 2

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**M.Com. (Part-I) (Semester-I) (NEP)
EXAMINATION, APRIL, 2024
Managerial Economics (DSC-2)**

Sub. Code : 88986

Day and Date : Tuesday, 23-04-2024

Total Marks : 80

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

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

Q1) Fast moving consumer goods (FMCG) companies kick-start their new year with high hopes of robust growth despite rising recession fears and persisting COVID like situation globally. The companies are optimistic about the urban and rural growth in 2023 and except less price hikes, cooled off inflation and robust consumer demand. [16]

In this way, demand analysis is a part of market economy. In a developing country like India, growing population leads to the demand for essential and luxurious commodities subject to change in income. But sometimes, natural factors affect the demand for a commodity. Express your views regarding demand analysis which you have experienced in local market.

- A) Explain the concepts of income and price elasticity of demand.
- B) What are the determinants of demand?

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

- A) What is the significance of demand analysis to a manager?
- B) Write a detailed note on price discrimination.
- C) Explain the various phases of business cycles.



P.T.O.

- Q3) Trace the role and responsibilities of a business/managerial economist. [16]
- Q4) Define production function. Explain the short run production function with a suitable diagram. [16]
- Q5) Critically examine the Hicks theory of business cycles. [16]
- Q6) Write short notes on (any two). [16]
- A) Economic theory and managerial theory.
 - B) Multiple and transfer pricing.
 - C) Cob-web theory.





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Total No. of Pages : 2

**M.Com. (Part - I) (Semester - I) (CBCS) (NEP)
Examination, October - 2023
DSC - 1 : BUSINESS MANAGEMENT (Paper - I)
Sub. Code : 88985**

Day and Date : Saturday, 28 - 10 - 2023
Time : 2.30 p.m. to 5.30 p.m.

Total Marks : 80

- Instructions :
- 1) Q. No.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) Read the following case and answer the questions given at the below. [16]

Mr. Sanjay is a maintenance supervisor of the company which produces plastic pipes and fittings for domestic purposes. He was told by his plant manager Mr. Sandip to plan the refurbishing of the 6 extruding machines. These machines are important in production lines. He was told to complete the repairs before December 15 and 16. Mr. Sandip instructed to Mr. Sanjay in the month of November about the repairs, so that it should be completed within the month.

Mr. Sanjay prepared the checklist of proposed repairs, inspecting the five machines by working on the machine's late in the evenings for 15 days. Because it was not possible to shut down the extruding machines during second half of the November or first half of the December as the execution schedule of customers orders would be disturbed.

Mr. Sanjay also checked the stores section that spare parts required for repairs are available in the store. He handed over the check list of repairs of the machines prepared by him to the concerned Foremen and workers on 17th of December. He called the meeting of all Foremen and workers on 17th December for shut down purposes. Machines and production line was shut down for 2 days . As it was planned well, the production line started its production on third day. But the Plant Manager was not so pleased with Mr. Sanjay.

P.T.O.



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Questions:

- a) In your view, was Mr. Sanjay an effective planner? Why?
- b) How was the situation of repairs schedule?
- c) Was it wrong on the part of Mr. Sanjay in managing the schedule of repairs late by 2 days?
- d) How you will justify his schedule of repairs late by 2 days?
- e) What alternative you will suggest for schedule or repairs under the situation?

Q2) Write the following questions in short (Any Two out of Three) [16]

- a) Explain the managerial skill
- b) Discuss the features of virtual organization
- c) Explain the concept and importance of strategic management

Q3) Discuss the ethical issues areas [16]

Q4) State the Mitzberg's role of a manager [16]

Q5) Explain the contribution of Frank and Lillian Gilbreth [16]

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

- a) GAP Analysis and BCG Matrix
- b) McKinsey's 7-S Model
- c) Opportunities in E-Commerce and M- Commerce



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Total No. of Pages : 02

M.Com. Part - I (Semester - I) (NEP)
Examination - April 2024
Business Management
Subject Code : 88985

Day and Date : Monday - 22-04-2024
Time : 10.30 a.m. to 1.30 p.m.

Marks : 80

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

Q. 1 Read the following case and answer the questions given at the end. (16)

Mr. Kumar was General Manager of the company, who joined the company recently. He was to co-ordinate manufacturing, marketing research and development and finance activities of the company. He was aggressive, smart and quick decision maker. Manufacturing Department was not performing satisfactory. High cost and delayed schedules of production were major problems in the department.

Mr. Kumar hold informal meeting with Mr. Anil, Production Manager in which Mr. Anil 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. Kumar summoned formal meeting of shift supervisors and foremen along with Mr. Anil. 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. Kumar 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.

- 1) What strategic approach Mr. Anil adopted while dealing with his subordinates?
- 2) Was Mr. Kumar right in holding the meeting of supervisors and foremen in the presence of Mr. Anil?
- 3) What was Mr. Kumar's approach for solving the problems of Manufacturing Department?
- 4) What is your reaction on the spot decision of Mr. Kumar, if you are in the position of Mr. Anil?



P. T. O.

- Q. 2 Write Short Answers. (Any two) (16)**
a) Explain the functional areas of Management.
b) Explain the contribution of Mary Parker Follett.
c) Explain the ethics related cultural issues.
- Q. 3 Explain the challenges in E-commerce, E-business and M-commerce. (16)**
- Q. 4 Explain the significance of management from view point of a business and national economy. (16)**
- Q. 5 What is organisational learning ? Explain why it is needed? (16)**
- Q. 6 Write Short Notes (Any two) (16)**
a) Porter's five forces Model
b) Types of strategies control
c) Management as a profession





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M.Com. (Part-I) (Semester-I) (CBCS) (NEP)
Examination, October - 2023
MMA-I : ADVANCED ACCOUNTANCY (Paper-I)
Sub. Code : 92826

Day and Date : Saturday, 28 -10 - 2023
Time : 2.30 p.m. to 5.30 p.m.

Total Marks : 80

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

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

- a) _____ is related to Valuation of inventories.
- i) AS-1
 - ii) AS-2
 - iii) AS-3
 - iv) AS-11
- b) The Accounting Standard Board (ASB) of the _____ of India was constituted on 21st April 1977.
- i) Institute of Chartered Accountants (ICA)
 - ii) Institute of Cost and Management Accountant (ICMA).
 - iii) Institute of Company Secretary
 - iv) Securities Exchange Board of India (SEBI)
- c) _____ is that which is payable on maturity of the policy and amount included in claim.
- i) Reversionary Bonus
 - ii) Premium
 - iii) Renewal Premium
 - iv) Surrender Value
- d) _____ is not available for distribution of dividend to shareholders.
- i) Capital Profit
 - ii) Current Assets
 - iii) Fixed Assets
 - iv) Unrealized profit

P.T.O.



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- e) Preparation of consolidated statements as per _____ is Mandatory for listed companies
- i) AS 1
 - ii) AS 2
 - iii) AS 21
 - iv) AS 3
- f) _____ of debentures of subsidiary company, held by holding co. is deducted from Cost of control.
- i) Market value
 - ii) Face value
 - iii) Cost
 - iv) Price
- g) According to the code of conduct for general insurance provision for reserve for unexpired risk for marine insurance is _____ of net premium received.
- i) 60%
 - ii) 50%
 - iii) 100%
 - iv) 25%
- h) Reinsurance business is an agreement between the _____ and the Reinsurer.
- i) Insurer
 - ii) Government
 - iii) Ceding company
 - iv) IRDA
- i) _____ is matured only on death of the insured.
- i) Endowment Policy
 - ii) Whole Life Policy
 - iii) Annuities
 - iv) Policies with Profit and without profit
- j) The _____ of inventories should normally be determined by using FIFO, average cost or LIFO.
- i) Market price
 - ii) Historical cost
 - iii) Cost price
 - iv) Realisable value



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[6]

- B) Write whether the statement is True or False.
- IFRS stands for International Financial Reporting system.
 - Accounting Standard 1 relates to Disclosure of policies.
 - Profit earned after acquisition of shares is treated as Revenue Profit.
 - Bonus is the share of profit which a policyholder gets from life insurance company.
 - Re-insurance means to insure the same subject matter of insurance by one insurance company with the other insurance company.
 - The time interval between the date of acquisition of shares in subsidiary company and date of balance sheet of holding company is known as post-acquisition period.

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			
a) Share Capital	1	6,00,000	1,00,000
b) Reserves and Surplus	2	3,00,000	1,00,000



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2) Current Liabilities			
Trade Payables		1,50,000	57,000
	Total	10,50,000	2,57,000
II) Assets			
1) 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	6,00,000	--
1,000 equity shares of Rs. 100 each, fully paid up	--	1,00,000
	Total	1,00,000
2) Reserves and Surplus		
General reserves	2,00,000	75,000
Profit and loss account	1,00,000	25,000
	Total	1,00,000
3) Property, Plant and Equipment		
Machinery	3,00,000	90,000
Furniture	1,50,000	17,000
	Total	1,07,000
4) Other Non- current investments		
Non-current Investments	4,40,000	1,50,000
Shares in S Ltd. (800 shares at Rs. 200 each)	1,60,000	--
	Total	1,50,000



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Q3) Write short note no: (any 4 out of 6)

[16]

- Objectives and Need of Accounting Standards
- Distinction between GAAP and IFRS
- Unexpired Risk Reserve
- Minority interest
- Books maintained by Life insurance Companies
- Re-insurance accepted and Reinsurance Ceded

Q4) Prepare Revenue Account in proper form for the year ended 31st March, 2022, from the following particulars related to Goma General Insurance Co. for the year 2021-2022:

[16]

	Related to Direct business (Rs.)	Related to Reinsurance business (Rs.)
Premiums:		
Amount received	30,00,000	2,40,000
Receivable at the beginning	1,80,000	24,000
Receivable at the end	2,40,000	36,000
Amount paid	-	3,60,000
Payable at the beginning	-	30,000
Payable at the end	-	42,000
Claims:		
Amount paid	18,00,000	1,80,000
Payable at the beginning	60,000	12,000
Payable at the end	1,20,000	18,000



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Amount recovered	-	1,20,000
Receivable at the beginning	-	18,000
Receivable at the end	-	12,000
Commission:		
Amount paid	72,000	10,800
Amount received	-	14,400

Additional Information

i) Interest, dividend and rent received		30,000
Income-tax in respect of above		6,000
ii) Management expenses including Rs. 12,000 related to legal expenses regarding claims		1,32,000

Provision for income tax existing at the beginning of the year was Rs. 1,95,000, the income-tax actually paid during the year Rs. 1,68,000 and the provision necessary at the year end Rs. 2,07,000.

The net premium income of the company during the year 2020-2021 was Rs. 24,00,000 on which reserve for unexpired risk @ 50% and additional reserve @ 7 ½ % was created. This year, the balance to be carried forward is 50% of net premium on reserve for unexpired risk and 5% on additional reserve.



Q5) The following trial balance was extracted from the books of the Life Insurance Corporation as on 31st March, 2023. [16]

Particulars	Dr. Rs. ('000)	Cr. Rs. ('000)
Paid up share capital - 1,00,00,000 shares of Rs. 10 each		1,00,000
Life Assurance Fund as on 1 st April, 2022		29,72,300
Bonus to Policyholders	31,500	
Premium received		1,61,500
Claim paid	1,97,000	
Commission paid	9,300	
Management Expenses	47,300	
Mortgage in India	4,92,200	
Interests and dividend received		1,12,700
Agents balances	9,300	
Freehold premises	40,000	
Investments	23,05,000	
Loan on Company's policies	1,73,600	
Cash on Deposits	27,000	
Cash in hand and current account	7,300	
Surrenders	7,000	
Total	33,46,500	33,46,500

Additional Information:

- Claims admitted but not paid Rs. 90,00,000.
- Management Expenses due Rs. 2,00,000
- Interest accrued Rs. 1,93,00,000



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- d) Premiums outstanding Rs. 1,00,00,000
- e) Bonus utilized in reduction of premium Rs. 20,00,000
- f) Claims covered under reinsurance Rs. 23,00,000

You are required to prepare the corporations Revenue Account for the year as on 31st March, 2023 and its Balance sheet as on that date.

- Q6) a) How will you value the inventory per unit of finished goods consisted of the following cost?

Material cost : Rs. 1000 Per unit: Direct Labour cost: Rs. 240 Per unit: variable production overheads: Rs. 160 Per unit.; Fixed production overhead for the year on normal capacity of 50,000 units: Rs. 50,00,000. Actually 40,000 unit of product were produced of which 10,000 units remained in stock at the end of the year. **[8]**

- b) XYZ Ltd. purchased 80% shares of ABC Ltd. on 1st April, 2022 for Rs. 1,40,000. The issued capital of ABC Ltd., on 1st April, 2022 was Rs. 1,00,000 and the balance in the Profit & Loss Account was Rs. 60,000. During the year ended 31st March, 2023 ABC Ltd. earned a profit of Rs. 20,000 and at year end, declared and paid a dividend of Rs. 15,000. Show by an entry how the dividend should be recorded in the books of XYZ Ltd.

What is the amount of minority interest as on 1st April, 2022 and 31st March, 2023? Also please check whether there should be any goodwill/ capital reserve at the date of acquisition. **[8]**



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Total No. of Pages: 06

Seat No.	
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M.Com. (CBCS) (NEP20) (Part I) (Semester – I)

Examination March - 2024

DSE-A-I Advanced Accountancy (Paper I)

Subject Code: 88987

Day and Date: Wednesday, 24/04/2024

Total Marks: 80

Time: 10:30am to 1:30pm

Instructions:

1. Question number 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.

Q. 1 A Choose correct alternative given below (10)

- 1) Inventories Should be valued at
 - (a) Cost
 - (b) Net Realizable Value
 - (c) Lower of (a) and (b)
 - (d) Replacement Cost
- 2) No. of Accounting Standards issued by ICAI are
 - (a) 30
 - (b) 32
 - (c) 22
 - (d) 35
- 3) Full form of IFRS is
 - (a) Indian Financial Reporting standards
 - (b) International Final Reporting Standard
 - (c) International Financial Reporting Standard
 - (d) Internal Financial Reporting Standard
- 4) Profit of the subsidiary company made after the date of purchase of shares by the holding company is treated as
 - (a) Capital Profit
 - (b) Pre-acquisition Profit
 - (c) Revenue Profit
 - (d) None of these
- 5) The term OPD in hospitals means
 - (a) Out Program Department
 - (b) Outstation personnel Department
 - (c) Outward Patient Department
 - (d) Out Patient department
- 6) H Ltd acquired 1000 equity shares in S Ltd of nominal value of Rs.10 each at Rs.15 per share. What will be the value of cost of control?
 - (a) Rs.5,000
 - (b) Rs.10,000
 - (c) Rs.15,000
 - (d) Rs.12,500



P.T.O.

- 7) is the amount of bonus payable by the insurer to the policy holder along with the policy money on the date of maturity.
- (a) Reversionary Bonus (b) Cash Bonus
(c) Bonus in reduction of Premium (d) interim Bonus
- 8) Excess of cost of investment over paid up value of the shares is considered as
- (a) Goodwill (b) Capital Reserve
(c) Minority Interest (d) Profit
- 9) Share premium of subsidiary Company should be treated as
- (a) Capital Profit (b) Revenue Profit
(c) Fixed Assets (d) Debtors
- 10) Under the American plan, the guests are provided with
- (a) Only Lodging (b) Only Meals
(c) Only Drinks (d) Both Lodging and Meals

B) State true or false.**(06)**

- 1) Cash Bonus is an amount of bonus payable immediately in cash.
- 2) Premium is the consideration paid by the assured to the insurer for the risk undertaken by the latter.
- 3) Selling and distribution costs are included in the cost of inventories.
- 4) Meals provided to the staff is not treated as a part of remuneration paid to them.
- 5) Hospital enterprise cannot register itself under Company Act.
- 6) The parent organization acquiring controlling interest in another company is called the holding company.

Q. No. 2 From the following information you are required to prepare consolidated Balance Sheet of Karnataka Co. Ltd (K) and its Subsidiary Bangalore Co. Ltd (B) as on 31.3. 2022

Balance Sheet as on 31.3. 2022

(16)

Particulars	Notes	K Ltd (Rs.)	B Ltd (Rs.)
I EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
(a) Share Capital – Shares of Rs. 10 each		5,00,000	2,00,000
(b) Reserve and Surplus			
General Reserve		2,00,000	60,000
Surplus		1,50,000	40,000
(2) Non-Current Liabilities			
Secured Loans (Against Building)		-	80,000
Unsecured Loans		-	40,000
(3) Current Liabilities – Trade Payables			



Creditors		1,00,000	60,000
Bills Payables		50,000	20,000
Total		10,00,000	5,00,000
II ASSETS			
(1) Non-Current Assets			
Fixed Assets			
(i) Tangible Assets			
Plant and Machinery		2,00,000	1,20,000
Buildings		2,00,000	1,30,000
(ii) Intangible Assets			
Goodwill		1,00,000	-
Investments			
16,000 shares in Bangalore Ltd.		2,00,000	-
Govt. Securities.		-	50,000
(2) Current Assets			
Stock		80,000	50,000
Debtors		1,00,000	40,000
Bills Receivables		50,000	-
Bank		20,000	80,000
Cash		50,000	30,000
Total		10,00,000	5,00,000

1. Bills payable of Bangalore Ltd include Rs. 10,000 due to Karnataka Ltd which has discounted Bills worth Rs.5,000 with its banker.
2. Sundry creditors of Karnataka Ltd. Include Rs.20,000 due to Bangalore Ltd.
3. The closing stock of Karnataka Ltd include stock worth Rs.60,000 supplied by Bangalore Ltd which has invoiced to Karnataka Ltd at cost plus 20% profit on cost.
4. On the date of purchase (1.4.2021) of 16,000 shares in Bangalore Ltd by Karnataka Ltd the Balance Sheet of Bangalore Ltd showed General Reserve of Rs.20,000 and Surplus of Rs.10,000.

Q. 3 Write Short notes (Any 4 out of 6)

(16)

- A. Disclosure of Accounting Policies
- B. Revenue earning Departments of Hotels
- C. Distinction between GAAP and IFRS
- D. Operating expenses related to insurance business.
- E. Unrealized Profit
- F. Re-insurance



Q. 4 Dr. Laxmikant a Radiologist has his small Hospital housed in a part of his own premises for which a notional rent of Rs9,000 per month is charged. His Household and Professional transactions for the year ending 31st March 2020 was summarized as under:

Particulars	Amount
Medical fees earned	8,24,000
Room and Bed rent received	70,000
Food charges Received from patients	18,000
Interest on investments (Hospital)	30,000
Consultation fees received	27,000
Misc. Income (hospital)	26,000
Salary to Medical Assistants	2,25,000
Food and beverages expenses for patients	10,000
Visiting Doctor's fees paid	35,000
Gas and water	20,000
Electricity expenses	18,000
Household Expenses	1,50,000
Provision for depreciation	1,50,000
Drivers Pay (Monthly 3,00 x 2)	78,000
Attenders Pay (Monthly 1,500 x 2)	30,000
Maid Servents Pay (Household Maid two)	20,000
Office clerk's Pay (Monthly 3,500 x 2)	91,000
Misc. expenses (household)	12,000
Telephone Bills	18,000
Printing and Stationary (Hospital)	8,000
Food given to drivers & Attenders from Household.	21,000
Motor Car Expenses	40,000
House keeping Expenses	24,000

Other Information

1. Expenses on car drivers and on attenders to be allocated equally between household and hospital
2. Depreciation electricity, gas & water be allocated in 4:1 between household and hospital.
3. Telephone expenses be allocated in 2:3 between household and hospital.
4. Entire surplus from profession was used for household.
5. Outstanding salaries to medical assistants was rs.15,000.
6. Ignore income tax.

Prepare Receipt and Expenditure Account of Hospital and Income and Expenditure A/c for household for the year ended 31st March 2020.



Q. 5 The following balance appeared in the books of the Mumbai Mutual Life assurance Society Ltd. As on 31st March 2018.

(16)

Debit Balances		
Claims less reinsurance paid during the year		
By death		2,20,000
By Maturity		1,50,000
Annuities		600
Furniture and office equipment (including Rs.4,000 bought in current Year)		25,000
Printing and Stationary		7,700
Cash with bank in current account		135,000
Cash and stamps in hand		3,000
Surrenders less reinsurance		4,000
Commission		25,000
Expenses of management		3,10,000
Sundry deposits with electricity company		100
Advance payments of income tax		5,000
Sundry debtors		5,000
Agent's balances		10,000
Income tax		45,000
Income tax on interest, dividends and rents		50,000
Loans and Mortgages		15,000
Loans on policies		3,25,000
Investments (Rs.25,000 deposited with RBI)		52,00,000
House property at cost (Including Rs.8,500 added during the year)		5,40,000



Credit Balances	
Share capital	10,00,000
Life assurance fund at the beginning of the year	40,00,000
Premium less reinsurance	15,00,000
Claims less reinsurance outstanding at the beginning of the year – by death	90,000
By Maturity	60,000
Credit balances pending adjustments	6,000
Consideration for annuities granted	200
Interest, dividend and rents	1,80,000
Registration and other fees	200
Sundry deposits	10,000
Taxation provision	30,000
Premium deposits	1,15,000
Sundry creditors	35,000
Contingency reserve	15,000
Furniture and office equipment depreciation Account	4,000
Building depreciation account	30,000
	70,75,400

From the foregoing balances and the following information, prepare the balance sheet of the Mumbai Mutual Life Assurance Ltd. As on 31st March 2018 and its revenue account for the year ended on that date:

- i. Claims less reinsurances outstanding at the end of the year by death Rs.60,000 and By maturity Rs.40,000.
- ii. Expenses outstanding Rs.6,000 and Prepaid Rs.1,500.
- iii. Provide Rs.4,500 for depreciation on building, Rs.1,500 for depreciation on furniture and office equipment and Rs.11,000 for taxation.
- iv. Premiums outstanding Rs.20,280 and commission thereon Rs.6,500.
- v. Interest, dividends and rents outstanding Rs.3,000 and interest & rent accrued Rs.35,000.

Q. 6 A. In a Production process, normal waste is 5% of input. 5,000 MT of input were put in process resulting in a wastage of 300MT. Cost per MT of input is Rs.1,000. The entire quantity of waste is on stock at the year end. If waste has nil realizable value, what is cost per unit? (08)

B. X Co. Ltd. Charged depreciation on its assets on SLM basis. For the year ended 31-3-04 it changed to WDV basis. The impact of the change when computed from the date of the assets coming to use amounts to Rs.20 lakhs being additional charge.

Decide how it must be disclosed in Profit and Loss Account. Also, discuss when such changes in method of depreciation can be adopted by an enterprise as per AS-6. (08)





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Total No. of Pages : 7

M.Com. (Part - I) (Semester - I) (NEP) (CBCS)
Examination, October - 2023
ADVANCED ACCOUNTANCY (MMA-II)
MANAGEMENT ACCOUNTING (Paper - II)
Sub. Code : 92827

Day and Date : Tuesday, 31 - 10 - 2023

Total Marks : 80

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

- Instructions :**
- 1) Question Number 1 and 2 are compulsory.
 - 2) Attempt any three questions from Question No. 3 to 6.
 - 3) Figures to the right indicates full marks.
 - 4) Use of calculator is allowed.

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

- i) What is the main objective of Management Accounting?
 - a) To identify and analyze the result of business operations.
 - b) To study business transactions
 - c) To check and maintain accounting records
 - d) To remind the amount due to customers
- ii) What are the instruments/tools related to management accounting?
 - a) Marginal costing
 - b) Standard costing
 - c) Budget control
 - d) All of the above
- iii) What is the main function of management accounting?
 - a) Decision making
 - b) Planning
 - c) Direction
 - d) Provision of information to management

P.T.O.



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- iv) The current assets minus the current liabilities is termed as _____.
- a) Working capital
 - b) Circulating Capital
 - c) Net Current Assets
 - d) All of the above
- v) Current Assets include _____.
- a) Investment
 - b) Machinery
 - c) Bills Receivable
 - d) Furniture
- vi) Liquid Assets = Current Assets minus _____.
- a) Fixed Assets
 - b) Current Liabilities.
 - c) Sundry debtors.
 - d) Stock and prepaid expenses.
- vii) Debtors Turnover ratio is _____.
- a) Liquidity Ratio
 - b) Solvency ratio
 - c) Profitability ratio
 - d) Activity Ratio
- viii) Working Capital is required to finance _____.
- a) Day to Day operations
 - b) Purchase of fixed assets
 - c) Settlement of long term liabilities
 - d) None of these



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Q3) Following is the Profit and Loss Account of RDM Ltd. for the year ended 31/03/2023. [16]

Particular	Amount	Particular	Amount
To Opening stock	90,000	By Sales	9,00,000
To Purchases	5,60,000	By Closing stock	90,000
To Wages	2,14,000		
To Gross Profit c/d	1,26,000		
	9,90,000		9,90,000
To Salaries	16,000	By Gross Profit	1,26,000
To Electricity	10,000		
To Misc. Exp	10,000		
To Depreciation	30,000		
To Net Profit	60,000		
	1,26,000		1,26,000

Balance Sheet of DRB Ltd as on 31/03/2023

Liabilities	Amount	Assets	Amount	
Share Capital	1,80,000	Fixed Assets	5,40,000	
Reserve and Surplus	1,20,000	Less Depreciation	<u>1,50,000</u>	3,90,000
Secured loans	2,10,000	Stock	90,000	
Creditors	90,000	Debtors	1,05,000	
		Cash	15,000	
	6,00,0000		6,00,000	

Calculate the following ratios :

- Current Ratio.
- Liquid/Quick Ratio
- Gross Profit Ratio.
- Net Profit Ratio.
- Stock Turnover Ratio.
- Debt Equity Ratio.
- Proprietary Ratio
- Debtors Turnover Ratio.



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Q4) Calculate the average amount of working capital required of Shital Products Ltd. from the following. [16]

Particular	Amount
a) Average amount locked up in stocks:	
Finished Goods	5,000
Stock of stores and Material	8,000
b) Period of average credit given:	
Domestic sales 6 weeks	3,12,000
Export sales 1 ½ weeks	78,000
c) Lag in Payments:	
Wages 1½ weeks	2,60,000
Stores and materials 1½ months.	48,000
Rent, Royalties etc. 6 month	10,000
Clerical staff ½ month	62,400
Manager salary ½ month	4,800
Miscellaneous expenses 1½ months	48,000
d) Payments in Advance:	
Sundry Expenses (paid quarterly in advance)	8,000
e) Add 10% for contingencies	

Q5) Calculate the trend percentages from the following figures taking 2015 as the base and interpret them. [16]

Year	Sales	Stocks	PBT
2015	1,881	709	321
2016	2,340	781	435
2017	2,655	816	458
2018	3,021	944	527
2019	3,768	1,154	672



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Q6) a) Seema Kalyani Industries Ltd. supplies the following information. [8]

Balance sheet as on 31/03/2023

Liabilities	Amount	Assets	Amount
Equity Share Capital	5,00,000	Fixed assets 11,50,000	
7% Preference share Capital	1,00,000	Less Depreciation <u>2,75,000</u>	8,75,000
Reserve	4,00,000	Investment in subsidiaries	3,00,000
6% Debentures	2,00,000	Stock	2,50,000
Profit and Loss Account -		Debtors 1,50,000	
op Balance 10,000		Less : Provision <u>15,000</u>	1,35,000
Add N. P. Cur. Year <u>2,00,000</u>	2,10,000	Bank	65,000
Sundry creditors	3,00,000	Preliminary expenses	85,000
	17,10,000		17,10,000

It was found that profit for the current year was before provision for taxation at 45%. Sales of company are Rs. 20,00,000 producing gross profit of Rs. 4,00,000.

Calculate the following ratios :

1. Inventory Turnover Ratio.
2. Current Ratio
3. Debt Equity Ratio.
4. Debtors Turnover Ratio.

b) From the following information prepare a statement showing the working capital requirement. [8]

Budgeted sales Rs. 2,08,000 pa. Analysis of one Rupee of sales is as under

Particular	Rs.
Raw Material	0.40
Direct labour	0.30
Overheads	0.20
Total Cost	0.90
Profit	0.10
Sales	1.00



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It is assumed that

- a) Raw Materials are carried in stock for 3 weeks and finished goods for two weeks.
- b) Factory Processing will take three weeks credit.
- c) Suppliers will give 5 weeks credit.
- d) Customers will allowed 8 weeks credit.

It may assumed that production and overheads accrue evenly throughout the year.

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Total No. of Pages : 7

Seat No.	
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M.Com. (Part - I) (Semester - I) (CBCS) (NEP-2020)
Examination, April - 2024
MANAGEMENT ACCOUNTING
(DSC-2) (MMA-II) : Advanced Accountancy, Paper - II
Sub. Code : 92827

Day and Date : Tuesday, 23-04-2024

Total Marks : 80

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

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

Q.1) A) Choose the correct alternative for the following questions. 10

- i) Trend Analysis is technique.
 - a) Inventory management
 - b) Forecasting
 - c) Market survey
 - d) Costing
- ii) working capital is desirable to save cost through lower operating capital requirement and operating efficiency.
 - a) Permanent
 - b) Zero
 - c) Balance Sheet
 - d) Temporary
- iii) is not tool/method of analysis of financial statement analysis.
 - a) Comparative Statment
 - b) Receipt and Payment Statement
 - c) Common Size Statcment
 - d) Ratio Analysis



x) ratio measures a company's capital structure and long term financial stability.

- | | |
|------------------|------------------|
| a) Balance-Sheet | b) Leverage |
| c) Current | d) Profitability |

B. State whether the following statements are TRUE or FALSE.

6

- i) Liquid ratio measures how well a company performs in generating a profit.
- ii) Working capital is more than capital needed to run day-to-day operations of the firm.
- iii) Management accounting deals with qualitative and quantitative information which is useful for decision making.
- iv) Financial accounting is broader in scope than management accounting.
- v) Cost accounting is subset of management accounting.
- vi) Trend analysis is one method of measuring a firm's performance over a time period.

Q.2) Write short notes on any four of the following.

16

- i) Difference between management accounting and financial accounting.
- ii) Analysis of financial statement.
- iii) Role of management accounting in decision making
- iv) Financial statements
- v) Operating cycle
- vi) Techniques of management accounting



P.T.O.

Q.3) From the following information related to Balance Sheet and Profit & Loss Account, calculate the following ratios of Sunanda Investment Co. Ltd. **16**

- | | |
|---------------------------------------|-------------------------------------|
| i) Acid test ratio | ii) Stock turnover ratio |
| iii) Operating ratio | iv) Return on total resources ratio |
| v) Return on shareholders' fund ratio | vi) Selling expenses to sales ratio |
| vii) Current ratio | viii) Net profit ratio |

Profit & Loss Account for the year ending 31st March.

Particulars	31/3/2023	31/3/2024	Particulars	31/3/2023	31/3/2024
	Rs.	Rs.		Rs.	Rs.
To Opening stock	5,00,000	3,00,000	By Sales	36,00,000	42,00,000
To Purchases	21,00,000	25,50,000	By Closing stock	3,00,000	3,50,000
To Selling expenses	2,00,000	3,00,000	By Profit on	1,00,000	--
To Administration exp.	4,60,000	5,00,000	Sale of assets		
To Financial exp.	40,000	80,000			
TO Net Profit	7,00,000	8,20,000			
Total	40,00,000	45,50,000	Total	40,00,000	45,50,000

Balance Sheet As on 31st March

Liabilities	31/3/2023	31/3/2024	Assets	31/3/2023	31/3/2024
	Rs.	Rs.		Rs.	Rs.
Share Capital	10,00,000	12,00,000	Land & Building	10,00,000	8,00,000
General Reserve	8,00,000	9,00,000	Plant and Machi.	4,00,000	3,00,000
Sundry Creditors	4,00,000	3,00,000	Sundry Debtors	5,00,000	7,50,000
Profit & Loss A/c	3,00,000	4,00,000	Stock	3,00,000	3,50,000
			Bank balance	3,00,000	6,00,000
Total	25,00,000	28,00,000	Total	25,00,000	28,00,000



Q.4) From the following Profit & Loss A/c and Balance Sheet of Swadeshi Co. 16 Ltd. for the year ended 31-3-2023 and 31-3-2024, you are required to prepare comparative Income statement and comparative Balance Sheet.

Profit and Loss A/c

Particulars	31/3/2023	31/3/2024	Particulars	31/3/2023	31/3/2024
To Cost of goods sold	600	750	By Net Sales	800	1,000
To Operating Expenses :					
Administrative exp.	20	20			
Selling Expenses	30	40			
To Net Profit	150	190			
Total	800	1,000	Total	800	1,000

Balance Sheet as on 31st March

Liabilities	31/3/23	31/3/24	Assets	31/3/23	31/3/24
Bills payable	50	75	Cash	100	140
Sundry Creditors	150	200	Debtors	200	300
Tax payable	100	150	Stock	200	300
6% Debentures	100	150	Land	100	100
6% Preference Share Capital	300	300	Building	300	270
Equity Capital	400	400	Plant	300	270
Reserve	200	245	Furniture	100	140
Total	1300	1520	Total	1300	1520



Q.5) Lucky Ltd. and Sunny Ltd. presents you the following information. You are **16** required to calculate the following ratios and make inter-firm comparison with interpretation.

- i) Return on Capital Employed ii) Fixed assets to Net Worth
 iii) Return on Owner's Capital (Equity and Preference Share Capital)
 iv) Capital Gearing ratio

The directors of Lucky Ltd. and Sunny Ltd., intend to transfer a sum of Rs. 50,000 out of the current year's profit to provision for tax.

Balance Sheet As on 31st March, 2024

Liabilities	Lucky Ltd.	Sunny Ltd.	Assets	Lucky Ltd.	Sunny Ltd.
Equity Share Capital	5,00,000	7,00,000	Fixed Assets	8,75,000	8,75,000
7% Pref. Share Capital	1,00,000	2,00,000	Investment in	3,00,000	3,50,000
Reserves	4,00,000	2,50,000	Shares		
6% Debentures	2,00,000	1,00,000	Stock	2,50,000	3,00,000
Profit and Loss A/c	2,10,000	3,30,000	Debtors	1,35,000	2,10,000
Sundry Creditors	3,00,000	3,50,000	Bank	65,000	90,000
			Preliminary	85,000	1,05,000
			Expenses		
Total	17,10,000	19,30,000	Total	17,10,000	19,30,000



- Q.6) A) From the following data, you are required to prepare a forecast of working capital, considering output of 15,600 units p.a.

8

Elements of Cost	Per Unit (Rs.)
Raw materials	6
Direct labour	4
Overheads	5
Total Cost	15
Profit	3
Selling price	18

- i) Raw materials are kept in stock on an average of one month.
- ii) Work in process is on an average of 2 weeks.
- iii) Finished goods are in stock on an average 1.5 month.
- iv) Credit allowed to debtors is 2 months.
- v) Credit allowed to creditors is 2 months.
- vi) Lag in payment of wages 1 week.
- vii) Allow 15% for contingency.

- Q.6) B) Calculate the average amount of working capital required from the following :

8

A) Lag in payment	Figures for the year (in Rs.)
Wages 1½ weeks	5,20,000
Stores and material 1½ months	96,000
Other Expenses ½ months	96,000
B) Average amount locked up in stocks	
Finished goods	1,00,000
Stock of stores	1,60,000
C) Pre-payments	
Expenses paid (quarterly in advance)	16,000
D) Period of average credit given	
Domestic sales : 6 weeks	6,24,000
Foreign sales : 1½ weeks	1,56,000
Add – 10% for contingencies.	





Seat No.	
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SJ-117
Total No. of Pages : 4

**M.Com. (Part - I) (Semester - I) (CBCS) (NEP)
Examination, November - 2023
DSE-A-I : ADVANCED ACCOUNTANCY - Auditing (Paper - II)
Sub. Code : 88988**

**Day and Date : Saturday, 04 - 11 - 2023
Time : 02.30 p.m. to 05.30 p.m.**

Total Marks : 80

Instruction : Figures to the right indicate full marks.

Special Instructions :

- 1) Question No.1, 2 and Q.3 are Compulsory.
- 2) Attempt any TWO Questions from Q. 4 to Q.6.

Q1) A) Choose appropriate alternative from the given and rewrite the sentence in the answer book. [10]

- i) 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
- ii) Methods to obtain Audit Evidence _____.
 - a) Inspection
 - b) Observation
 - c) Inquiry and Confirmation
 - d) All of the above
- iii) Audit plan should be based on the _____ of the client's business.
 - a) Knowledge
 - b) Size
 - c) Financial condition
 - d) Profits

P.T.O.



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B) State True or False :

[6]

- i) According to companies Act 2013, the auditors work must be free from any influence.
- ii) “Accountancy is a necessity, while auditing is a luxury”.
- iii) Divisible profit means the profit available for distribution in the form of dividend to the shareholders.
- iv) Tax audit is compulsory under section 44 AB.
- v) Management audit report is submitted to top management.
- vi) AAS-28 describes about the Auditor’s Report on Financial Statements.

Q2) An interim dividend was paid by the Directors of *SAM Company Ltd* on the basis of its half-yearly accounts, but when the final accounts were drawn up for the year, the Company had incurred a loss. The Directors propose to utilise secret reserves to make up the deficiency. Also, the Managing Director of the Company waived a large portion of his salary to reduce the loss.

State your comments laying special emphasis on the liability, if any, arising therefrom of the Directors and Auditors of the Company. **[16]**

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

[16]

- a) Difference between Auditing and Investigation.
- b) True and Fair View in Auditing.
- c) Capital Profits.
- d) Social Audit
- e) Disqualifications of company auditor
- f) Audit Risk



SJ-117

Q4) Explain Cost Audit and State the provisions of Companies Act, 2013 regarding the Appointment and Removal of Cost Auditor. **[16]**

Q5) Explain the special features of Audit of Insurance Company. **[16]**

Q6) a) Define adverse opinion and Disclaimer of opinion. **[8]**

b) Define AAS-5 Audit Evidence. **[8]**

□□□

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Total No. of Pages : 03

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

Examination, April 2024.

Advanced Accountancy

DSE-A-I: AUDITING (Paper-II)

Sub. Code : 88988

Day and Date: Thursday, 25-04-2024

Total Marks: 80

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

- Instructions:**
- 1) Question Nos. 1, 2 and 3 are compulsory.
 - 2) Attempt ANY TWO questions from Q.4 to Q.6.
 - 3) Figures to the right indicate full marks.

Q.1 a) Choose appropriate alternative from the given and rewrite the sentence in the answer book. (10)

- 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) are always committed deliberately and intentionally to defraud the proprietors of the organization.
(A) Errors (B) Frauds
(C) Mistakes (D) All of these
- 3) Sometimes, instead of paying cash, the company issues to existing equity shareholders without receiving any cash from them.
(A) bonus shares (B) interest
(C) fixed deposits (D) None of these



- 4) Capital profit arises from
- (A) profit on sale of fixed assets
 - (B) profit prior to incorporation
 - (C) profit from non-trading activities
 - (D) All of these
- 5) Unpaid dividend is a liability of a company.
- (A) current
 - (B) non-current
 - (C) no
 - (D) asset
- 6) The auditor of an educational institution has to verify
- (A) only cash book of the institution
 - (B) only balance sheet of the institution
 - (C) all the books of accounts, registers and records of the institution
 - (D) Nothing of the institution
- 7) The auditing techniques developed to conduct an audit in an EDP environment is called
- (A) CAAT - Computer Assisted Auditing Techniques
 - (B) CARO - Companies Auditing and Reporting Requirements Order
 - (C) GAAP - Generally Accepted Accounting Principles
 - (D) None of these
- 8) Which of the following can be appointed as company auditor?
- (A) Any officer or employee of the company
 - (B) Body corporate
 - (C) Firm of which all partners are Chartered Accountants
 - (D) Only (B) and (C)
- 9) Which type of audit report does NOT exist?
- (A) Qualified
 - (B) Clean
 - (C) Simple
 - (D) All of these
- 10) The type/types of audit risk includes
- (A) inherent risk
 - (B) control risk
 - (C) detection risk
 - (D) All of these



b) **State true or false.** (6)

- 1) According to Companies Act, 2013, investigation is compulsory for companies.
- 2) "Accountancy is a necessity, while auditing is a luxury."
- 3) Taxation policy of the government affects the divided policy of a company.
- 4) Tax audit is compulsory under section 44 AB.
- 5) The Social Audit measures the social impact of the work done by the company.
- 6) AAS-13 describes the audit materiality.

Q.2 An interim dividend was paid by the Directors of Samarpan Company Ltd. on the basis of its half-yearly accounts, but when the final accounts were drawn up for the year, the Company had incurred a loss. The Directors propose to utilise secret reserves to make up the deficiency. Also, the Managing Director of the Company waived a large portion of his salary to reduce the loss.

State your comments, laying special emphasis on the liability, if any, arising therefrom of the Directors and Auditors of the Company. (16)

Q.3 Write short notes. (Any four out of six) (16)

- 1) Basic principles governing auditing (As per AAS-1)
- 2) True and fair view in auditing
- 3) Divisible profit
- 4) Management audit
- 5) Need for sampling in audit work
- 6) Methods to obtain audit evidence

Q.4 "An audit is to be conducted by an independent auditor." Discuss. (16)

Q.5 Explain cost audit and state the provisions of Companies Act, 2013 regarding the appointment and removal of cost auditor. (16)

Q.6 a) Define adverse opinion and disclaimer of opinion. (8)

b) Define AAS-8 : Audit Planning (8)







Seat No.	
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SJ-134

Total No. of Pages : 7

**M.Com. (Part-I) (Semester-I) (CBCS) (NEP) Examination,
November - 2023**

**MMA-III: ADVANCED ACCOUNTANCY (Taxation)
(Paper-III)**

Sub. Code : 92828

Day and Date : Thursday, 02 -11 - 2023

Total Marks : 80

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

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

Q1) A) Choose Correct Alternative.

[10]

- a) Dividend from an Indian company is _____
 - i) Fully Taxable
 - ii) Fully Exempted
 - iii) Partly Taxable
 - iv) None of the above
- b) Donation is deductible u/s _____
 - i) 80C
 - ii) 80D
 - iii) 80E
 - iv) 80G
- c) Income tax is a form of _____ tax
 - i) Direct tax
 - ii) Indirect tax
 - iii) Value Added Tax
 - iv) None of these
- d) Cost of inflation index for the year 2022-23 is _____
 - i) 289
 - ii) 301
 - iii) 317
 - iv) 331
- e) Maximum deduction under section 80C is Rs: _____
 - i) 2,00,000
 - ii) 70,000
 - iii) 1,50,000
 - iv) 50,000
- f) 80 G deduction is allowed for:
 - i) Any income
 - ii) Any expenditure
 - iii) Donation
 - iv) Gift to poor

P.T.O.



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- g) Which of the following donations is eligible for 100% deduction?
- Help to poor
 - National Defense Fund
 - Rajive Gandhi Foundation
 - Any notified temple
- h) Deduction U/S 80C is not available to
- Individual
 - HUF
 - Company
 - All of these
- i) Which amongst the following is not a head of Income?
- Salaries
 - Income from house Property
 - Capital gains
 - Income from exports
- j) What are the exemption limit in children Education Allowance?
- Rs. 100 pm
 - Rs. 200 pm
 - R. 300 pm
 - Rs. 400 pm

- B) State True or False. [6]
- Medical Allowance paid to employees is exempt from tax.
 - Municipal tax is allowed for deduction only when it is paid by owner.
 - Bad debts previously allowed is taxable business income.
 - Transfer of capital assets includes sale or exchange of such asset.
 - Winning from lottery is a regular income of a person.
 - Hostel Allowance is exempted up to Rs. 300 P.M. per child.

Q2) Write short note. (Any two out of four)

[16]

- House Rent Allowance
- Deduction u/s 80 (c)
- Provident Fund schemes
- Steps in e-filing of tax



Q3) Following Profit and Loss Account of Mrs. Revati, compute her Total Income for the A.Y. 2023-24. Under Regular Tax Regime (RTR). **[16]**

Particular	Amount	Particular	Amount
To Salary to staff	30,000	By Gross Profit	1,00,000
To Salary to proprietor	6,000	By Agriculture Income	2,560
To General Expenses	5,000	By LIC policy amount received	10,000
To Interest on capital	4,000	By Commission and brokerage	2,000
To Interest on husbands loan	1,000	By Interest on debentures	3,000
To Drawings	20,000	By Interest on deposit with X Co. Ltd.	1,450
To Income tax	3,800	By Interest on Bank deposit	6,500
To Bad debts	2,000	By Interest on Post office S.B. account	1,000
To Provision for bad debts	3,000	Misc. Receipts	490
To Fire insurance	500		
To LIC premium	400		
To Legal Expenses	2,700		
To Furniture Purchased	2,500		
To Donations	1,600		
To Charity to students	300		
To Wealth tax	1,400		
To GST	8,000		
To Repairs	800		
To Depreciation	7,000		
To Net Profit	27,000		
	1,27,000		1,27,000



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The information available was as under:

- General expenses included Rs. 1,000 being compensation paid to an employee on termination of his service in the interest of the business.
- Legal Expenses included Rs. 1,500 paid to tax consultant in the course of income tax proceedings.
- The loan by Mrs. Revati is paid out of her earnings from salary.
- Insurance premium paid is on her own life policy.
- Donations were paid to Zilla Sakhsarata Samiti duly constituted.
- Income of Rs. 6,000 earned in gold smuggling during the P.Y. has not been recorded in the books.
- Depreciation allowable as per rules amounted to Rs. 6,000.

Q4) From the following particulars of income furnished by Mr. Rahul Magdum from Goa for the A.Y. 2023-24 and losses carried forward, compute his Total Income. [16]

Particular	Amount
1) Long Term Capital gain	15,000
2) Short Term Capital gain	10,000
3) Income From Silk Business	40,000
4) Speculation Income	5,000
5) Income from agency business	6,000
6) Interest on debenture of a company. (Gross)	15,000
7) Income from House Property (computed)	8,000
The carried forward items from the assessment year 2023-24 are:	
a) Loss in agency business	5,000
b) Loss from cotton business (discountinues in 2022-23)	12,000
c) Loss from silk business	5,000
d) Speculation loss	8,000
e) Short Term capital loss	12,000
f) Long term capital loss (In P.Y. 2022-23)	7,000
Current years depreciation for silk business amounted to Rs. 800.	



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Q5) From the following profit and loss account of a Miss Prathami Patil. Compute her income from business for the year ended 31-3-2023. [16]

Particular	Amount	Particular	Amount
To Salary	40,000	By Gross Profit	2,60,000
To Advertisement	8,000	By Interest on securities	8,000
To General Expenses	16,000	By Rent from House	
To Entertainment Expenses	6,000	Property	14,000
To Bad Debts	1,000	By Commission	12,000
To Drawings	9,000		
To GST	2,000		
To Interest on capital	4,000		
To Repairs	1,000		
To Depreciation	8,000		
To Car Expenses	5,000		
To Donations	4,000		
To R.D.D	2,700		
To Municipal tax on House	2,000		
To Wealth Tax	3,000		
To Income Tax	5,000		
To Income Tax Penalty	1,300		
To Net Profit	1,76,000		
	2,94,000		2,94,000

Other Information:

- Half of repairs were on house property.
- Depreciation as per Income Tax Rules Rs. 6,000.
- Donations paid are to national Defence fund.
- 20% of Motor car expenses are for personal use.



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Q6) a) From the following details perished by Mr. Neeraj Shah compute his income from salary for the A.Y. 2023-24 and P.Y. 2022-23. Under Alternative Tax Regime (ATR). [8]

- 1) Basic pay 20,000 P.M.
- 2) D.A. 5,000 P.M. (Eligible for retirement benefit)
- 3) Conveyance allowance Rs. 500 P.M.
- 4) Bonus equal to 1 Month basic Pay
- 5) He is provided with Rent free furnished house owned by employer in a city having population above 25,00,000. Cost of furniture provided amounted to Rs. 30,000.
- 6) Employer contributes 15% of salary towards RPF and employee contributes and equal amount.
- 7) Rs. 7000 interest was credited was 14% P.a. on the accumulated for provident Fund.
- 8) Telephone phone bill of Rs. 4,000 paid by employer for the phone facility as his residence.
- 9) Employers spent Rs. 1,000 for special training of employee.
- 10) Mr. Neeraj paid Professional tax paid Rs. 500 p.m.
- 11) Employer also provided 1.6 c.c. car to employee, used for both purpose. Chauffer is also provided.
- 12) Following domestic servants provided by employer at employees residence and salary of these employees paid by employer.

Watchman	Rs. 500 p.m.
Sweeper	Rs. 400 p.m.
Gardner	Rs. 300 p.m.
Cook	Rs. 400 p.m.



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- b) Mr. Dattu Jadhav owns two houses at Yavataml i.e Laxmi Niwas and Saraswati Niwas. The construction of these both houses got completed on 1st July 2021. The particulars of these houses for the year ending on 31-3-2023 are as under. [8]

Particular	Laxmi Niwas (SOP)	Saraswati Niwas (LOP)
Municipal Valuation	1,00,000	1,50,000
Fair Rental Value	1,20,000	1,80,000
Standard Rent As per Rent control Act	96,000	1,35,000
Actual Rent Received	-	1,75,000
Unrealized rent of 2021-22	-	25,000
Municipal taxes paid	10%	10%
White wash expenses	10,000	12,000
Collection charges	-	5,000
Fire Insurance	5,000	6,500
Land revenue	2,000	3,000
Interest on Loan (Construction)		
a) Pertaining Prior to 1-7-2021	50,000	60,000
b) For the year ending 31-3-2023	2,45,000	50,000
Repayment of housing loan during the year	25,000	30,000

Determine the Income from House Property for the A. Y. 2023-24 under Alternative Tax Regime (ATR).





SR-185

Total No. of Pages: 06

Seat No.	
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M.Com. (Part – I) (NEP) (Semester – I)

Examination March 2024

MMA ADVANCE ACCOUNTANCY (Paper III) (Taxation)

Subject Code: 92828

Day and Date: Wednesday, 24/04/2024

Total Marks: 80

Time: 10:30am to 1:30pm

Instructions:

1. Question No.1, Question No.2 and Question No.3 are compulsory.
2. Attempt any two questions from Question No.4 to Question No. 6.
3. Figures to the right side indicate full marks.
4. Use of calculator is allowed.

Q.1 A) Choose Correct Alternative

(10)

1. Salary under section 17(1) of the income Tax Act, 1961 does not include
 - a. Gratuity
 - b. Interest
 - c. Wages
 - d. Pension
2. Income Tax Act came into force on
 - a. 01.04.1956
 - b. 01.04.1965
 - c. 01.04.1961
 - d. 01.04.1962
3. Which sections of the income tax act 1961 deals with income under the head "Income from House Property"?
 - a. Sections 22 to 27
 - b. Sections 61 to 68
 - c. Sections 6 to 9
 - d. Sections 38 to 44



P.T.O.

Q. 3) Mr. Sahil Samdole from Bombay submits the following trading and profit and loss account for the year ended 31/03/2023. (16)

Particular	Amount	Particular	Amount
To Opening Stock	6,00,000	By Sales	42,00,000
To Purchases	38,00,000	By Closing stock	8,00,000
To Freight	1,50,000		
To Gross Profit c/d	4,50,000		
	50,00,000		50,00,000
To Salary and Wages	1,48,000	By Gross Profit b/d	4,50,000
To Rent and Taxes	38,000	By divided from Co-operative society	20,000
To Income Tax	6,000	By Rent from building let out	48,000
To Household Expenses	42,000		
To Postage and Telegram	4,000		
To Donation	5,000		
TO Audit Fees	2,000		
To Provision for Tax	6,800		
TO Bad Debts	4,200		
To Misc. Expenses	6,000		
To Depreciation	5,000		
To Net Profit	2,51,000		
	5,18,000		5,18,000

Following Information is available:

1. He is also an employee in a cinema company and receives salary of Rs.26,00,000 during the year and paid professional tax Rs.1,000 p.m.
2. Purchases include Rs.50,000 being advance to suppliers in March, 2023 against goods delivered in April 2023.
3. Rent and taxes include Rs.23,000 being municipal taxes paid for building let out.
4. Donation is paid to the Indian Naval Benevolent fund.
5. Miscellaneous expenses include Rs.4,000 being purchase of books for the employment.
6. Depreciation allowed as per rules is Rs.4,000.

Compute his Total Income under Regular Tax Regime (RTR) for the A.Y 2023-24

Q. 4. Following Profit and Loss Account of Mrs. Sayali Naik, compute her Total Income for the A.Y. 2023-24. Under Regular Tax Regime (RTR) (16)



Particular	Amount	Particular	Amount
To Salary to Staff	30,000	By Gross Profit	1,00,000
To Salary to proprietor	6,000	By Agriculture Income	2,560
To General Expenses	5,000	By LIC policy amount received	10,000
To Interest on Capital	4,000	By Commission and brokerage	2,000
To interest on husbands loan	1,000	By Interest on debentures	3,000
To Drawings	20,000	By Interest on deposit with X	1,450
To income tax	3,800	Co-ltd	
To Bad debts	2,000	By Interest on Bank deposit	6,500
To Provision for bad debts	3,000	By Interest on Post office S.B	1,000
To Fire insurance	500	account	
To LIC Expenses	400	Misc. Receipts	490
To Legal Expenses	2,700		
To furniture Purchased	2,500		
To Donations	1,600		
To Charity to students	300		
To Wealth tax	1,400		
To GST	8,000		
To Repairs	800		
To Depreciation	7,000		
To Net Profit	27,000		
	1,27,000		1,27,000

The information available was as under:

- General expenses included Rs.1,000 being compensation paid to an employee on termination of his service in the interest of the business.
- Legal Expenses included Rs.1,500 paid to a tax consultant in the course of income tax proceedings.
- The loan by Mrs. Sayali is paid out of her earnings from salary.
- Insurance premium paid is on her own life policy.
- Donations were paid to Zilla Sakhsarata Samiti duly constituted.
- Income of Rs. 6,000 earned in gold smuggling during the P.Y has not been recorded in the books.
- Depreciation allowable as per rules amounted to Rs.6,000.

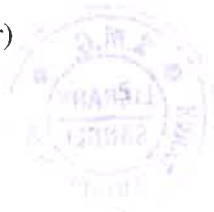


Q.5) From the following particulars of income furnished by Mr. Jaywant Patil from Goa for the A.Y 2023-24 and losses carried forward, compute his Total Income. (16)

Particular	Amount
1. Long Term Capital gain	15,000
2. Shorty Term Capital gain	10,000
3. Income From Silk Business	40,000
4. Speculation Income	5,000
5. Income from agency business	6,000
6. Interest on debenture of a company (Gross)	15,000
7. Income from House Property (computed)	8,000
The carried forward items from the assessment year 2023-24 are:	
a) Loss in agency business	5,000
b) Loss from cotton business (discontinues in 2022-23)	12,000
c) Loss from silk business	5,000
d) Speculation loss	8,000
e) Short Term capital loss	12,000
f) Long Term capital loss (In P.Y 2022-23)	7,000
Current year's depreciation for silk business amounted to Rs. 800.	

Q.6) A) Mrs. Priyanka Patil is an employee in Hindustan Power Company, a sole proprietary concern at Hyderabad. She gives the following information for the A.Y. 2023-24 and P.Y 2022-23. (8)

1. Basic salary 80,000 P.M
2. D.A 60,000 P.M (Rs 10,000 enters in to retirement benefit)
3. Family allowance 2,000 P.M
4. City compensatory Rs. 3,000 P.M
5. Education allowance for 2 children at Rs. 1,000 P.M Per child
6. Entertainment allowance 3,000 P.M
7. House Rent allowances 15,000 P.M., but she Pays Rs. 20,000 P.M. as actual Rent.
8. Company has provided a telephone for office and private work at her residence by meeting all the expenses amounting to Rs. 6000 for the year.
9. She is allowed to use 1 motor car of 1.6. cc both for official and personal purpose.(allowing with driver)



10. The company has paid her income tax of Rs. 50,000 during the previous year.
11. Conveyance allowance 96,000 P.A for visiting the branches
12. Provision of the following domestic servants. Who were paid by the company.
- Watchmen Rs. 3,000 P.M.
- Sweeper Rs. 1,800 P.M.
- Gardner Rs. 1,800 P.M
- Cook Rs. 3,000 P.M
13. She & the company contribute 14% of salary towards. RPF.
14. Interest on the above Fund Rs. 1,40,000 at 14% P.M
15. Professional Tax paid by Mrs. Patil Rs. 400 P.M.

Compute her income from salary for the A.Y. 2023-24 under Alternate Tax Regime. (ATR)

Q.6) B) Mr. Dipak Khedkar owns two houses at Latur i.e Laxmi Niwas and Saraswati Niwas. The construction of these both houses got completed on 1st July 2021. The particulars of these houses for the year ending on 31/03/2023 are as under. (8)

Particular	Laxmi Niwas (SOP)	Saraswati Niwas (LOP)
Municipal Valuation	1,00,000	1,50,000
Fair Rental Value	1,20,000	1,80,000
Standard Rent as Per Rent Control Act	96,000	1,35,000
Actual Rent Received	-----	1,75,000
Unrealized rent of 2021-22	-----	25,000
Municipal taxes paid	10%	10%
White wash expenses	10,000	12,000
Collection charges	-----	5,000
Fire Insurance	5,000	6,500
Land revenue	2,000	3,000
Interest on Loan (Construction)		
a) Pertaining Prior to 1/07/2021	50,000	60,000
b) For the year ending 31/03/2023	2,45,000	50,000
Repayment of housing loan during the year	25,000	30,000

Determine the Income from House Property for the A.Y. 2023-24 under Alternative Tax Regime (ATR).





Seat No.	
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SJ - 130
Total No. of Pages : 2

M.Com. (Part - I) (Semester - I) (CBCS) (NEP)
Examination, November - 2023
ADVANCED ACCOUNTANCY (Paper - IV)
(Introduction to Income Tax)
Sub. Code : 92829

Day and Date : Saturday, 04 - 11 - 2023

Total Marks : 40

Time : 02.30 p.m. to 04.30 p.m.

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

Q1) A) Choose correct alternative. [5]

- i) What is the maximum limit of income exempted from income tax for individuals below the age of 60 years in India for the assessment year 2023-24?
- a) Rs. 2.5 lakh b) Rs. 3 lakh
c) Rs. 2 lakh d) Rs. 5 lakh
- ii) Which of the following is a direct tax?
- a) Value Added Tax (VAT) b) Income Tax
c) Service Tax d) Excise Duty
- iii) What is the primary purpose of Income Tax in India?
- a) To generate revenue for the government
b) To regulate imports and exports
c) To provide subsidies to farmers
d) To fund healthcare programs
- iv) What is the basis on which income tax is charged in India?
- a) Citizenship b) Residential Status
c) Both a and b d) None of the above
- v) What is the primary purpose of PAN in India?
- a) To open a bank account b) To file income tax returns
c) To apply for a passport d) To avail government subsidies

P.T.O.



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- b) **State True or False.** [3]
- The Income Tax Act 1961 is the primary legislation in India that deals with the taxation of income.
 - The Finance Act is passed annually to give effect to the financial proposals of the government for the upcoming fiscal year.
 - Residential status under the Income Tax Act is determined solely based on the nationality of the individual.

Q2) Write Short Notes (Any two out of four) [8]

- Person
- Assessee
- Agriculture Income
- Income

Q3) Explain the hierarchy and functions of income tax authorities in India. How do these authorities contribute to effective tax administration? [8]

Q4) Explain the provisions of Section 80C of the Income Tax Act 1961. What are the various investment avenues available under this section and their respective limits? [8]

Q5) How does the residential status of an individual impact their tax liability in India? Provide examples of how tax rates and exemptions differ based on residential status. [8]

Q6) Write Short answer.

- What is income tax assessment? [4]
- What is the difference between self-assessment and regular assessment in income tax? [4]



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Total No. of Pages : 02

Seat
No.

M.Com. (Part-I) (Semester-I) (CBCS) (NEP 2020)
Examination, April 2024.

Advanced Accountancy

MMA-IV: Introduction to Income Tax (Paper-IV)

Sub. Code : 92829

Day and Date: Thursday, 25-04-2024

Total Marks: 40

Time: 10.30 a.m. to 12.30 p.m.

- Instructions:**
- 1) Question Nos. 1 and 2 are compulsory.
 - 2) Attempt ANY THREE questions from Q.3 to Q.6.

Q.1 a) Choose the correct alternative. (5)

- 1) In India, what is the financial year for which income tax is assessed?
(A) April 1 to March 31 (B) January 1 to December 31
(C) July 1 to June 30 (D) October 1 to September 30
- 2) What does TDS stand for in the context of Direct Tax?
(A) Total Discount Scheme (B) Tax Deducted at Source
(C) Total Documented Sum (D) Tax Declaration Statement
- 3) Who is liable to pay income tax in India?
(A) Citizens only (B) Residents only
(C) Citizens and residents (D) Foreigners only
- 4) What is the total number of characters in a PAN number?
(A) 10 (B) 12
(C) 16 (D) 18



P.T.O.

- 5) What is the meaning of 'capital asset' under the Income tax Act?
(A) Any property held by an assessee
(B) Immovable properties only
(C) Movable properties only
(D) Assets used in a business
- b) **State true or false.** (3)
- 1) The Finance Act is passed annually to give effect to the financial proposals of the government for the upcoming fiscal year.
 - 2) The Income Tax Act, 1961, is the primary legislation in India that deals with the taxation of income.
 - 3) The concept of 'Resident but Not Ordinarily Resident' (RNOR) applies only to Indian citizens.

Q.2 Write short notes. (Any two out of four) (8)

- 1) Financial year
- 2) Person
- 3) Agriculture income
- 4) Hindu Undivided Family

Q.3 Explain the concept of Capital Gains Tax as per the Income Tax Act, 1961. How are short-term capital gains and long-term capital gains taxed differently? (8)

Q.4 How does the residential status of an individual impact their tax liability in India? Provide examples of how tax rates and exemptions differ based on residential status. (8)

Q.5 Explain the provisions of Section 80C of the Income Tax Act, 1961. What are the various investment avenues available under this section and their respective limits? (8)

Q.6 Write short answers.

- 1) What is the role of an Assessing Officer (AO) in income tax assessment? (4)
- 2) What is the difference between self-assessment and regular assessment in income tax? (4)



Seat
No.

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Total No. of Pages : 6

M. Com. (Part -I) (Semester -I)
March/April 2023-24 Examination
Advanced Accountancy -Paper I (DSC-I) (MMAI)
Subject Code: 92826

Day and Date : Monday, 22-04-2024

Total Marks : 80

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

Instructions :

- 1) Question number 1 and 2 are compulsory.
- 2) Attempt any three questions from question number 3 to 6
- 3) Use of Calculator is allowed
- 4) Figures to the right indicate the full marks.

Q. 1 A. Choose the appropriate alternative (10)

1. Retained earnings of the subsidiary company before the date of acquisition of shares are treated as
 - a) Revenue Profit
 - b) Capital Profit
 - c) Gross Profit
 - d) Net Profit
2. The Commission paid by the re-insurer is known as
 - a) Commission on direct business
 - b) Commission on re-insurance accepted
 - c) Commission on re-insurance ceded
 - d) Commission on indirect business
3. In the case of Marine Insurance Provision for Unexpired Risk should be of Net Premium.
 - a) 50%
 - b) 60%
 - c) 100%
 - d) 75%



4. General Insurance Policies are normally for the period of year.
 - a) One
 - b) Five
 - c) Ten
 - d) Twenty
5. Accounting Standard-2 is on
 - a) Revenue Recognition
 - b) Depreciation Accounting
 - c) Valuation of Inventories
 - d) Disclosure of Accounting Policies
6. The Excess price paid by the holding company to acquire controlling rest in the subsidiary company is transferred to
 - a) Revenue Reserve A/c
 - b) Capital Reserve A/c
 - c) Goodwill A/c
 - d) Share Capital A/c
7. Policy maturing only on the death of the insured is termed as
 - a) Endowment
 - b) Whole Life
 - c) ULIP
 - d) With Profit
8. is a set of high quality and globally acceptable financial reporting standards developed by the International Accounting Standard Board (IASB).
 - a) Indian Financial Reporting Standards
 - b) International Financial Reports Standards
 - c) Internal Financial Reporting Standards
 - d) International Financial Reporting Standards
9. Bonus payable only on the maturity of the policy is termed as
 - a) Cash
 - b) Interim
 - c) Final
 - d) Reversionary
10. Holding Company holds minimum % Shares in Subsidiary
 - a) 50%
 - b) 60%
 - c) 51%
 - d) 75%



B. State the True or false**(06)**

1. Post-acquisition profits of subsidiary company are also known as Revenue Profit.
2. Life Insurance companies grants bonus in reduction of Premium.
3. Accounting Standards and Indian Accounting Standards are same.
4. Historical Cost approach is also termed as acquisition cost approach.
5. The form of Revenue Account is common for all types of Insurance Companies.
6. International Accounting Standard-6 is related to Depreciation Accounting.

Q.2 Short Notes (any 4 out of 6)**(16)**

- a. Need of Accounting Standard
- b. Impact of AS-21 on Holding Company Accounting.
- c. Cost of Control / Goodwill
- d. IRDA Regulations related to financial statements of Life insurance companies
- e. Accounting forms General insurance companies
- f. Distinction between GAAPs and IFRSs

Q.3 Following are the Balance Sheets of Ajay Ltd. and Vijay Ltd. as on 31st March, 2023.**(16)**

Liabilities	Ajay Ltd. Rs.	Vijay Ltd. Rs.	Assets	Ajay Ltd. Rs.	Vijay Ltd. Rs.
Share Capital			Fixed Assets	3,50,000	1,50,000
Shares of Rs.100	5,00,000	2,00,000	Stock	90,000	40,000
General Reserve	1,00,000	--	Debtors	60,000	30,000
Profit & Loss A/c	80,000	--	6% Debentures in Vijay Ltd.	60,000	--
6% Debentures	--	1,00,000	Shares in Vijay Ltd. (1500 Shares @ Rs.80)	1,20,000	--
Trade Creditors	75,000	45,000	Cash at Bank	75,000	25,000
			Profit & Loss A/c	-	1,00,000
	7,55,000	3,45,000		7,55,000	3,45,000



1. Ajay Ltd. acquired the share on 1st august, 2022.
2. The Profit & Loss A/c of Vijay Ltd. showed a Debit Balance of Rs. 1,50,000 on 1st April, 2022.
3. During June, 2022, Goods Costing Rs. 6,000 was destroyed by Fire and Insurer paid only Rs. 2,000.
4. Trade Creditors of Vijay Ltd. includes Rs. 20,000 from Goods supplied by Ajay Ltd. on which the later Co. made a Profit of Rs. 2000. Half of the goods were still in Stock.

Calculate:

- i) Capital Profit
- ii) Revenue Profit
- iii) Cost of Control / Goodwill
- iv) Minority Interest

Q.4 Following Balances has been extracted from the Books of Hindustan eral Insurance Company Ltd. as on 31st March.2023. (16)

(Rs. In '000)	
Particulars	Rs.
Paid up Share Capital	4,50,000
Provision for Unexpired Risk	2,00,000
Premium less re-insurance	4,50,000
General Reserve	1,00,000
Share Premium	50,000
Government Securities and Treasury Bills	1,25,000
Reserve deposit with ceding companies	2,00,000
Commission on Direct Business	12,300
Commission on Re-insurance accepted	4,300
Commission on Re-insurance ceded	415
Balance Due to other Insurance Companies	4,580



Interest, Dividend and Rent	1,45,000
Expenses of Management	30,125
Legal and Professional Charges	7,800
Claims less Re-insurance	1,73,090
Agents Balances (Dr.)	430
Mortgage Loans	1,10,000
Building	5,00,000
Furniture and Fittings	9,630
Office Equipment's	16,000
Bank Balance	77,240
Printing and Stationary	3,700
Repairs	4,360
Advertisement and Publicity	7,520
Employee Remuneration and Welfare	1,18,500
	27,99,990

Prepare Revenue Account, Profit and Loss Account and Balance Sheet as on 31st March.2023 after taking in to following consideration:

- Provision for Taxation was decided to be made at 25%.
- Premium outstanding at the year-end was Rs. 28,000
- Being a company in field of Fire insurance it is the policy of the company to maintain 50% of Premium as reserve for unexpired risk.

Q.5 From the following Balances as on 31st March, 2023 of SBI Life Insurance Co. Ltd. **(16)**

Particulars	Rs.	Particulars	Rs.
Annuities	4,08,750	Interest Received (Gross)	9,00,000
Premium-Reinsurance Ceded	3,50,000	Rent Received	1,80,000
Commission- First year	2,02,500	Premium- First year	29,50,000
Rent paid	18,000	Premium- Renewal	6,00,000
Management Expenses	13,500	Premium- Reinsurance accepted	2,50,000
Interim Bonus to Policyholders	1,12,500	Commission - Reinsurance Ceded	20,000
Commission- Renewal	10,000	Commission - Reinsurance Accepted	60,000
Salaries			
Claims By Death			
Claims By Maturity			



Additional Information:

- Provide Rs. 50,000 for Dividend to Shareholders.
- Transfer Rs. 50,000 to Reserve Fund.

Prepare Revenue Account (Policy holders A/c) and Profit and Loss A/c (Shareholders A/c) for the year ended 31st March, 2023 with necessary schedules.

Q.6 A. Calculate the value of closing stock from the following information. **(08)**

Particulars	Quantity Kg.	Amount
Opening Stock: Finished Goods	1,000	25,000
Raw Materials	1,100	11,000
Purchases	10,000	1,00,000
Labour		76,500
Overheads (Fixed)		75,000
Sales		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 ds. Due to fall in market demand the sales price for the finished goods 320 per kg. and the replacement cost for the raw material was 9.50 on closing day.

- B.** Rahul Ltd. sold its building to Shridevi Ltd. for 100 lakhs on 30-09-22 and gave possession of the property to Shridevi Ltd. However, cumentation and legal formalities are pending. Due to this, the company ; not recorded the sale and has shown the amount received as an rance. The book value of the building is 40 lakhs as on 31-03-2023. Do I agree with this treatment? If you do not agree, explain the reasons with erence to the accounting standard. **(08)**

□□□





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

Examination, November - 2023

DSE-A-I : ADVANCED ACCOUNTANCY (Optional) (Paper - I)

Sub. Code : 88987

Day and Date : Thursday, 02 - 11 - 2023

Total Marks : 80

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

- Instructions :**
- 1) Question number 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 deals with _____.
 - i) Depreciation accounting
 - ii) Revenue recognition
 - iii) Discloser of accounting policies
 - iv) Valuation of inventories.
- b) The policy matures only on the death of the insured is known as _____.
 - i) Whole life policy
 - ii) Endowment Policy
 - iii) Annuities
 - iv) Money back Policy
- c) Cost of inventory includes _____.
 - i) Godown Rent
 - ii) Duties, taxes and Freights inwards
 - iii) Interest
 - iv) Insurance
- d) _____ means to insure the same subject matter of insurance by one insurance company with the other insurance company.
 - i) Reinsurance
 - ii) Double insurance
 - iii) Other insurance
 - iv) None of these.
- e) The share of outsiders in the net assets in the subsidiary company is known as _____.
 - i) Minority interest
 - ii) Outsiders liabilities
 - iii) Assets
 - iv) Subsidiary company Liabilities

P.T.O.



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- f) Excess of cost of investment over paid up value of the shares is considered as _____.
- i) Goodwill
 - ii) Capital Reserve
 - iii) Minority Interest
 - iv) Profit
- g) Full form of IRDA is _____.
- i) Investment Regulation and Development Authority
 - ii) Indian Regulation and Development Authority
 - iii) Insurance Regulation and Development Authority
 - iv) Insurance Regulation and Development Act.
- h) Unrealized profit on goods sold and included in stock is deducted from _____.
- i) Capital Profit
 - ii) Revenue profit
 - iii) Fixed Assets
 - iv) Debtors
- i) According to the code of conduct for general insurance provision for reserve for unexpired risk for marine insurance is _____ of net premium received.
- i) 60%
 - ii) 50%
 - iii) 100%
 - iv) 25%
- j) Consolidated balance sheet of holding company and its subsidiary company is prepared as per _____.
- i) AS 11
 - ii) AS 20
 - iii) AS 21
 - iv) AS 23

B) State true or False

[6]

- a) General insurance does not includes Life Insurance.
- b) Inventories should be valued at lower of cost and net realizable cost.
- c) A change in method of depreciation is not allowed.
- d) Hospital is a service industry.
- e) According to the code of conduct for general insurance provision for reserve for unexpired risk for fire insurance is 50% of net premium received.
- f) Profit earned after acquisition of shares is treated as Capital Profit.



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Q2) From the following information you are required to prepare consolidated Balance Sheet of Karnataka Co. Ltd (K) and its Subsidiary Bangalore Co. Ltd (B) as on 31.3. 2022. [16]

Balance Sheet as on 31.3. 2022

Particulars	Notes	K Ltd (Rs.)	B Ltd (Rs.)
I EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
(a) Share Capital - Shares of Rs. 10 each		5,00,000	2,00,000
(b) Reserve and Surplus			
General Reserve		2,00,000	60,000
Surplus		1,50,000	40,000
(2) Non-Current Liabilities			
Secured Loans (Against Building)		-	80,000
Unsecured Loans		-	40,000
(3) Current Liabilities - Trade Payables			
Creditors		1,00,000	60,000
Bills Payables		50,000	20,000
Total		10,00,000	5,00,000
II ASSETS			
(1) Non-Current Assets			
Fixed Assets			
(a) Tangible Assets			
Plant and Machinery		2,00,000	1,20,000
Buildings		2,00,000	1,30,000
(b) Intangible Assets			
Goodwill		1,00,00	-
Investments			
16,000 shares in Bangalore Ltd.		2,00,000	-
Govt. Securities		-	50,000
(2) Current Assets			
Stock		80,000	50,000
Debtors		1,00,000	40,000
Bills Receivables		50,000	-
Bank		20,000	80,000
Cash		50,000	30,000
Total		10,00,000	5,00,000



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- a) Bills payable of Bangalore Ltd include Rs. 10,000 due to Karnataka Ltd which has discounted Bills worth Rs.5,000 with its banker.
- b) Sundry creditors of Karnataka Ltd. Include Rs.20,000 due to Bangalore Ltd.
- c) The closing stock of Karnataka Ltd include stock worth Rs.60,000 supplied by Bangalore Ltd which has invoiced to Karnataka Ltd at cost plus 20% profit on cost.
- d) On the date of purchase (1.4.2021) of 16,000 shares in Bangalore Ltd by Karnataka Ltd the Balance Sheet of Bangalore Ltd showed General Reserve of Rs.20,000 and Surplus of Rs.10,000.

Q3) Short notes. (Any 4 out of 6)

[16]

- a) Significance of Accounting standards.
- b) Distinction between GAAP and IFRS
- c) OPD register of Hospitals
- d) Goodwill or cost of control
- e) Types of Insurance
- f) Minority Interest.

Q4) The following were the balances disclosed by the Trial Balance of the Indian Life Insurance Society at 31st March 2022.

[16]

Balance of account at the beginning of the year	20,00,000
Govt. securities	10,00,000
Profit on realization of assets	2,000
Investment fluctuation account	10,000
Claims under policies by death	60,000
Claims under policies at maturity	1,00,000
Loans on mortgage	5,60,000
Loans on policies	3,00,000
Freehold property and furniture	83,000
Foreclosed properties	20,000
Agent's balances owing	3,600
Sundry creditors	2,000
Outstanding premiums	24,000
Commission paid	24,000
Interest accrued not due	3,000
Premiums other than single	2,00,000
Claims admitted but not paid	6,000
Surrenders	20,000



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Single premiums	80,000
Consideration for annuities granted	50,000
Interest, dividends and rents received	70,000
Depreciation on furniture	3,000
Administration expense	36,000
Salaries	3,000
Auditor's fees	1,500
Directors fees	300
Legal expenses	1,000
Advertising	1,400
Printing Stationery and other expenses	10,000
Cash at bank	1,63,400
Provision for depreciation	3,000

Prepare revenue account and balance sheet.

Q5) From the following figures taken from the books of New Asia Insurance Company Ltd. Doing Fire Underwriting Business, Prepare the set of final accounts for the year ended 2021-22 [16]

Fire fund on 1.4.2021	11,80,000
General reserve	4,500
Investments	36,00,000
Premiums	26,01,533
Claims paid	6,02,815
Share capital - shares of Rs.100 each	10,00,000
Profit and Loss A/c (Cr)	25,000
Reinsurance Premiums	1,12,525
Claims recovered under reinsurance	21,119
Commission on reinsurance ceded	48,016
Advance income tax paid	2,50,000
Commission on direct business	2,99,777
Commission on reinsurance accepted	60,038
Outstanding premiums	22,300
Claims intimated but not paid (1.4.2021)	60,000
Expenses on Management	4,31,947
Audit fees	36,000
Rates and taxes	5,804
Rents	67,500
Incomes from investments	1,53,000
Sundry creditors	22,500
Agent's balances (Dr)	20,000
Cash in hand and at bank	1,32,462



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The following further information also be noted

- Expenses of management includes survey fees and legal expenses of Rs.36,000 and Rs.20,000 relating to claims.
- Claims intimated but not paid on 31st March 2022 was Rs. 1,04,000.
- Income tax to be provided at 40%
- Transfer of Rs. 2,25,000 from current profit to General Reserve.
- The company maintained a Reserve for unexpired risk at 50% of net premium income.
- The directors propose a dividend at 30%. Dividend distribution tax is payable @15%.

Q6) A) Dr. Ram started his private hospital at Kolhapur on 1st April 2021 by investing Rs.20,00,000 in building and equipment. His receipt and payments Account for the year ending 31st March 2022 was as under:[8]

Receipts and Payments Accounts for the year ended 31 March 2022

Receipts	Amount	Payments	Amount
To consultation fees	1,50,000	By salaries to assistants	2,55,000
To Rooms and bed rents	1,00,000	By salaries to attendants	1,15,000
To operation fees	7,00,000	By library books (1.4.2021)	50,000
To sale of medicines	1,80,000	By surgical equipment	6,00,000
To sundry receipts	20,000	(1.10.2021)	22,000
To sale of service :		By management expenses	25,000
In Patients	1,80,000	By house keeping expenses	35,000
Out Patients	70,000	By visiting doctors fees	5,000
		By power, water and fuel	3,000
		By Laundry expenses	15,000
		By consumables	1,40,000
		By purchase of medicines	1,05,000
		By personal drawings	30,000
		By balance at bank	
	14,00,000		14,00,000



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Other information

- a) Salaries to assistants Rs. 14,000 outstanding.
- b) Salaries to attendants Rs.12,000 prepaid.
- c) Fees amounting to Rs.25,000 in respect of room rent is still outstanding.
- d) Equipment is subject to depreciation of 10% p.a. and library books at 25% p.a.
- e) Of the initial investment Rs.20,00,000, Rs.8,00,000 pertain to surgical equipment and the rest is building. Both these assets are subject to 5% depreciation per annum.

Prepare receipts and expenditure account of Dr, Ram for the year ending 31st March 2022 and the Balance Sheet as on that date.

- B) A company deals in two products A and B, which are neither similar nor interchangeable. At the time of closing of its accounts for the year 2018-19, the Historical Cost and Net realizable values of the items as under : [8]

Items	Historical Cost	Net realizable value
A	40	28
B	16	24
Total	56	52

What will be the value of closing stock?

x x x



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Seat
No.

Total No. of Pages : 4

March-April 2024 Examination
M.Com. (Part -I) (Sem.-I) Business Administration
Paper-VI (DSC-6) (MMD-VI) Financial Management
Subject Code : 94002

Day and Date : Tuesday, 16-04-2024
Time : 02:30 pm to 05:30 pm

Total Marks : 80

Instructions:

- 1) Question number 1 and 2 are compulsory.
- 2) Attempt any three questions from question number 3 to 6
- 3) Figures to the right indicate the full marks.

Q. 1 A. Choose the appropriate alternative.

(10)

1. Which of the following is not a source of working capital?
 - a) Purchase of machinery
 - b) Profit earned during the year
 - c) Issue of share capital
 - d) Issue of debentures
2. Finance function involves:
 - a) Procurement of finance only
 - b) Expenditure of funds only
 - c) Safe custody of funds
 - d) Procurement and effective utilization of funds





3. Discounting technique is used to find out:
- a) Terminal Value
 - b) Compounded Value
 - c) Present Value
 - d) Future Value
4. Which of the following is not normally paid from the working capital?
- a) Payment to creditors
 - b) Redemption of debentures
 - c) Payment of wages
 - d) Purchases of raw materials

B. State the True or false.

(06)

1. Retained Earnings are costlier than External Equity.
2. Working capital is necessary to purchase the fixed assets.
3. For a constant EBIT, if the debt level is further increased then EPS may increase.
4. New Equity Shares is the most expensive source of funds.
5. Interest Rate Risk is studied with the help of financial leverage.
6. In the Traditional Approach, Cost of Debt remains constant.

Q. 2 Short Notes (any 4 out of 6)

(16)

- a) Net operating Approach of Capital Structure decisions.
- b) Importance of financial management
- c) NPV and IRR
- d) Operating cycle
- e) Net Income Approach
- f) Capital Rationing





Q. 3 You are required to prepare a forecast of working capital requirement. from the following data. **(16)**

Output 15600 units per annum.

Elements of Cost	Per Unit Rs.
Raw Materials	6
Direct Labour	4
Overheads	5
Total Cost	15
Profit	3
Selling Price	18

Other Information:

1. Raw materials are kept in stock on an average of one month and work in process is on an average of 2 weeks.
2. Finished goods are in stock on an average 1.5 months.
3. Credit allowed to debtors is 2 months.
4. Credit allowed by creditors is one month.
5. Lag in payment of wages is one week.
6. Allow 15% for contingency.

Q. 4 A chemical company is considering to invest Rs. 5,00,000 in a project. The estimated salvage value is zero; tax rate is 55%. The company uses straight line depreciation and the proposed project has cash flows before tax (CFBT) as follows: **(16)**

Year	CFBT Rs.
1	1,00,000
2	1,00,000
3	1,50,000
4	1,50,000
5	2,50,000





Determine the following:

- i) Pay-back period
- ii) Average rate of return

Q. 5 A company has the following capital structure: **(16)**

Particulars	Rs.
10,000 Equity shares of Rs. 10 each	1,00,000
2,000 10% Preference shares of Rs. 100 each	2,00,000
2,000 10% Debentures of Rs. 100 each	2,00,000

Calculate the EPS for each of the levels of EBIT as:

- i) Rs. 1,00,000
- ii) Rs. 1,40,000
- iii) Also calculate the financial leverage taking EBIT level under base. Tax rate is 50%

Q. 6 A. Explain Difference between Profit Maximization and Wealth Maximization. **(08)**

B. Explain the Role of the finance manager in the modern globalized world. **(08)**

◆◆◆





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Total No. of Pages : 06

Seat No.	
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M.Com. (Part-I) (Semester-I)
Examination, April 2024.
Advanced Accountancy (Paper-VI)

DSE-6-(MMA-VI) COSTING

Sub. Code : 93990

Day and Date: Tuesday, 16-04-2024

Total Marks: 80

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

- Instructions:**
- 1) Question Nos. 1 and 2 are compulsory.
 - 2) Attempt ANY THREE questions from Q.3 to Q.6.
 - 3) Figures to the right indicate full marks.
 - 4) Use of calculator is allowed.

Q.1 a) Choose the correct alternative and write in the answer book. (10)

- 1) is not an objective of Cost Accounting.
(A) Ascertainment of cost
(B) Determination of selling price
(C) Cost control and cost reduction
(D) Assisting shareholders in decision making
- 2) Cost of sales plus profit is
(A) selling price (B) value of finished product
(C) value of goods produced (D) value of stocks
- 3) Process costing is suitable for
(A) hospitals (B) oil refinery
(C) engineering industry (D) ship construction



P.T.O.

- 4) When actual loss is more than the predetermined normal loss, it is known as
- (A) gross loss
 - (B) abnormal loss
 - (C) seasonal loss
 - (D) standard loss
- 5) The companies that produce many different products or services usually use
- (A) process costing
 - (B) job order costing
 - (C) both process costing and job order costing
 - (D) neither process costing nor job order costing
- 6) In a job order costing system, is not an example of manufacturing overhead cost.
- (A) indirect labor cost
 - (B) fuel used in factory
 - (C) salary of production manager
 - (D) sales commission
- 7) The method adopted by builders and civil engineering contractors for jobs involving huge capital expenditure and a long time for completion is called costing.
- (A) process
 - (B) contract
 - (C) operating
 - (D) composite
- 8) When a contract is not completed at the end of the accounting year, profit on incomplete contract is
- (A) transferred to Profit and Loss A/c
 - (B) transferred to reserve
 - (C) transferred to partly to Profit and Loss A/c and partly to work-in-progress
 - (D) transferred to work-in-progress
- 9) Contract costing is a type of costing in which a contract constitutes a unit of cost.
- (A) process
 - (B) batch
 - (C) job
 - (D) unit



- 10) Costing system, which classifies cost into cost categories in a way when an expense is incurred in process is called
- (A) job costing system (B) process costing system
(C) contract costing system (D) operating costing system

Q.1 b) State true or false. (6)

- 1) Prime cost is the total of all direct expenses.
- 2) When actual loss is less than the expected (normal) loss, there is abnormal gain.
- 3) Process costing system of costing is suitable for textile mill.
- 4) The main purpose of cost accounting is to provide information to management for decision making.
- 5) A cost unit is a unit of production or service in relation to which costs are ascertained.
- 6) Cash received from contractee item is not written in the credit side of the contract account.

Q.2 Write short notes on the following. (Any four out of six) (16)

- 1) Classification of cost
- 2) Features of job costing
- 3) Applications of process costing
- 4) Scope and objectives of Cost Accounting
- 5) Features of Contract Costing
- 6) Advantages of cost accounting

Q.3 The following details are available for the year 2023 of production of fans for M/s Western Engineering Co. (16)

- Total production - 1000 units
Total cost of raw materials consumed - Rs. 12,000
Total cost of direct labour - Rs. 20,000
Total works overhead expenses - Rs. 40,000
Total general overhead expenses - Rs. 36,000



Total selling and distribution overhead expenses - Rs. 16,000

Total sale price for 800 units sold - Rs. 1,12,640

The following are some of the conditions for 2024:

- i) Costs of raw materials and direct labour have to be increased by 10% and 15% respectively over the year 2023.
 - ii) Works overhead, general overhead as well as selling and distribution overhead are to be charged at the same respective percentage as in the year 2023.
 - iii) Profits is to be estimated at the same percentage on total cost as is earned in the year 2023.
- a) Prepare cost sheet for the year 2023 in volume and amounts in per unit.
 - b) Prepare the details of price quotation per unit of fan for the current year 2024.

Q.4 Problem

(16)

M/s Bansals Construction Company Ltd. took a contract for Rs. 60,00,000 expected to be completed in three years. The following particulars relating to the contract are available.

Particulars	2018-19 (Rs)	2019-20 (Rs)	2020-21 (Rs)
Materials	6,75,000	10,50,000	9,00,000
Wages	6,20,000	9,00,000	7,50,000
Transportation cost	30,000	90,000	75,000
Other expenses	30,000	75,000	24,000
Cumulative work certified	13,50,000	45,00,000	60,00,000
Cumulative work uncertified	15,000	75,000	—

Plant costing Rs. 3,00,000 was bought at the commencement of the contract. Depreciation was to be charged at 25% per annum, on the written down value method. The contractee pays 75% of the value of work certified as and when certified and makes the final payment on completion of the contract.

You are required to prepare a contract account for three years and total estimated profit/loss from the contract.



Q.5 A product passes through three processes. The output of each process is treated as the raw material of the next process to which it is transferred and output of the third process is transferred to finished stock. (16)

Particulars	Process-I (Rs)	Process-II (Rs)	Process-III (Rs)
Materials issued	40,000	20,000	10,000
Labour	6,000	4,000	1,000
Manufacturing overhead	10,000	10,000	15,000

10,000 units have been issued to the Process-I and after processing, the output of each process is as under:

Process	Output	Normal Loss
Process-I	9,750 units	2%
Process-II	9,400 units	5%
Process-III	8,000 units	10%

No stock of materials or of work-in-process was left at the end. Calculate the cost of the finished articles.

Q.6 a) The following data related to the manufacture of a standard product during the 4-week ended 28th February: (8)

Raw materials consumed	Rs. 40,00,000
Direct wages	Rs. 2,40,000
Machine hours worked	3,200 hours
Machine hour rate	Rs. 40
Office overheads	10% of works cost
Selling overheads	Rs. 20 per unit
Units produced and sold	10,000 at Rs. 120 each

You are required to calculate the cost per unit and profit for the 4-week ended 28th February.



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- b) A shop floor supervisor of a small factory presented the following cost for Job No. 303, to determine the selling price. (8)

Particulars	Per unit (Rs.)
Materials	70
Direct wages 18 hours @ Rs. 2.50 (Deptt. X = 8 hours; Deptt. Y = 6 hours; Deptt. Z = 4 hours)	45
Chargeable expenses	5
Total	120
Add: 33-1/3% for expenses cost	40
Total	160

Analysis of the Profit/Loss Account

Particulars	(Rs.)	Particulars	(Rs.)
Materials used	1,50,000	Sales less returns	2,50,000
Direct wages:			
Deptt. X	10,000		
Deptt. Y	12,000		
Deptt. Z	<u>8,000</u>		
	30,000		
Special stores items	4,000		
Overheads:			
Deptt. X	5,000		
Deptt. Y	9,000		
Deptt. Z	<u>2,000</u>		
	16,000		
Works cost	2,00,000		
Gross profit c/d	<u>50,000</u>		
Total	2,50,000		2,50,000
Selling expenses	20,000	Gross profit b/d	50,000
Net profit	30,000		
	<u>50,000</u>		50,000

(Note: Work cost is the total of material, labour, special items and overheads.)

It is also noted that average hourly rates for the three departments X, Y and Z are similar.

You are required to:

- i) Prepare a job cost sheet
- ii) Calculate the entire revised cost using current financial year's actual figures as basis.
- iii) Add 20% of total cost to determine selling price.



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Total No. of Pages : 3

SHIVAJI UNIVERSITY, KOLHAPUR
M.Com. (Part -I) (Semester -I)
Examination, March/April 2024
Business Administration
Paper-V (DSC-5) (MMD-V)
(Corporate Governance and Business Ethics)
Subject Code: 94001

Day and Date : Monday, 15-04-2024

Total Marks : 80

Time : 2.30 p.m. to 05.30 p.m.

Instructions :

- 1) Question number 1 and 2 are compulsory.
- 2) Attempt any three questions from question number 3 to 6
- 3) Figures to the right indicate the full marks.

Q.1 A) Choose the appropriate alternative

(10)

1. Which of the following is not one of the underlying principles of the corporate governance combined code of practice?
 - a) Accountability
 - b) Openness
 - c) Acceptability
 - d) Integrity
2. Directors responsibilities are unlikely to include
 - a) A duty to keep proper accounting records
 - b) A fiduciary duty
 - c) A duty to propose high dividends for shareholders
 - d) A duty of care
3. Which one is the dimension (approach) of corporate social responsibility?
 - a) Corporate philanthropy
 - b) Stake holder's priorities and sustainable development
 - c) Ethical business
 - d) All of the above



4. The that corporations must meet is "do no harm".
 - a) Moral obligation
 - b) Moral minimum
 - c) Moral requirement
 - d) Moral duty
5. In large corporations, the management. is/are the legal overseers of
 - a) CEO
 - b) Shareholders
 - c) Board members
 - d) None of the above
6. According to clause 49 on independent directors. What should be minimum age of independent director?
 - a) 21
 - b) 25
 - c) 18
 - d) 30
7. The system that is used by firms to control and direct their operations and the operations of their employees is called
 - a) Corporate Compliance.
 - b) Corporate Governance.
 - c) Corporate Control.
 - d) Corporate Directive.
8. What is meant by the phrase 'teleological ethics'?
 - a) Is used to judge is an action is right, fair and honest.
 - b) An action can only be judged by its consequences.
 - c) Developing the individual personal characteristics.
 - d) The key purpose of ethics is to increase freedom.
9. The OECD argues that corporate governance problems arise because
 - a) Ownership and control is separated
 - b) Managers always act in their own self interest
 - c) Profit maximization is the main objective of organizations
 - d) Stakeholders have differing levels of power
10. Which of the following is a basic definition of ethics?
 - a) Moral guidelines for behaviour
 - b) Rules for acknowledging the spirit of the law
 - c) Rules or principles that define right and wrong conduct
 - d) Principles for legal and moral development



B. State the True or false. (06)

1. The Values approach to formal corporate ethics initiatives is proactive and inspirational.
2. Equity shareholder are the not owner of the company.
3. The appointment of auditor of public limited company is not compulsory.
4. Codes of conduct and codes of ethics are formal statements that describe what an organization expects of its employees.
5. CEO has higher level powers than Chairman of the Company.
6. CII stands for the confederation of Indian Industry.

Q.2 Short Notes (any 4 out of 6) (16)

- a) Audit Failure
- b) Sources of Business ethics
- c) Functions of Nomination Committee
- d) Harshad Mehata Scam
- e) Global warming
- f) The Japanese Model of Corporate Governance

Q.3 What is mean by Shareholders?

Explain the Rights & Duties of Equity Shareholders. (16)

Q.4 What is concept of Business Ethics?

Explain the factors affecting ethical decision making of Business. (16)

Q.5 Define Corporate Governance.

Explain the Importance of Corporate Governance. (16)

Q.6 A. Explain the Role of Board of Directors in Corporate Governance. (08)

B. State the recommendations given by Kumar Mangalam Birla Committee on Corporate Governance. (08)

□□□







M.COM. – Ist Year

SEM – II

Previous Year

Question Papers

Academic Year

(2023-24)





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Total No. of Pages : 4

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

ORGANIZATIONAL BEHAVIOUR (DSC - 1)

Sub. Code : 89020

Day and Date : Monday, 30 - 10 - 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) Organizational Behaviour is _____ oriented.
 - a) Change
 - b) Dynamic
 - c) Theory
 - d) Concept
- ii) Choose odd man out -
 - a) Psychology
 - b) Sociology
 - c) Science
 - d) Meteorology
- iii) Select odd man out -
 - a) Extraversion
 - b) Neuroticism
 - c) Agreeableness
 - d) Cognitive
- iv) Friendship Group is _____ type of Group.
 - a) Holistic
 - b) Informal
 - c) Official
 - d) Hypothetical
- v) Experiencing the difficulty in working together is called as _____.
 - a) Conflict
 - b) Attitude
 - c) Perception
 - d) Negotiation

P.T.O.



SJ - 123

- vi) Ethics are not _____.
- a) Code of Conduct b) Rules
c) Guidelines d) Misbehaviour
- vii) Perception is _____.
- a) System b) Process
c) State d) Experience
- viii) The degree to which individuals are attached to each other and inspired to remain in the group is known as _____.
- a) Group Dynamics b) Group Cohesiveness
c) Group Forming d) Group Discharge
- ix) The Big Five Model is related to _____.
- a) Attitude b) Perception
c) Personality d) Group Dynamics
- x) Odd man out -
- a) Command Group b) Functional Group
c) Informal Group d) Task Group

B) Identify given sentences as True or False.

[6]

- i) Organizational Behaviour is not Multidisciplinary Subject.
- ii) Conflicts occurs in various patterns.
- iii) Organizational Behaviour is based on the Systematized Analysis of Data, Actions etc.
- iv) The Economic Conditions and work-related roles of one often lead a great deal to creation of attitudes.
- v) Organizational Behaviour is not related to other disciplines.
- vi) Friendship Groups are influenced by members sharing common social events, political views, oral values or different regular bonds.



SJ - 123
[16]

Q2) Solve the Case Study.

Jaya and Pramod, both young bright MBAs from a reputed Management Institute were working as Junior Finance Executives in a huge organisation having 3,000 employees. In the Finance Department, there were hundred employees out of which twenty were ladies. The working hours were 10.00 a.m. to 6.00 p.m. There was an upcoming vacancy for the post of Finance Executive and both Jaya as well as Pramod were being considered for this promotion. Both of them had an equally good record of past performance.

On Thursday afternoon, Jaya went to the records room to fetch some data. When she came back, she orally reported to the officer that Pramod molested her in the records room which was unmanned. Friday morning, the lady activists in the organisation protested that the environment was no safer for ladies to work and the management should take immediate action. However, the Personal Manager had not received any written complaint and there was neither any proof nor any witness in this particular case. Pramod was denying having misbehaved in any manner with Jaya. He was insisting that probably no male employee on duty is likely to misbehave in this fashion especially when he is being considered for promotion. Jaya was emphasising that perhaps no married woman like her could make such accusations and allegations unless the matter is true.

On Saturday morning, she handed over a written complaint to the Personnel Manager, Shri. Patil. During the history of past twenty years it was the first complaint of this nature received by the Personnel Manager and Shri. Patil did not have any past record for reference so as to determine under what circumstances and in which conditions the case can be considered as either genuine or malicious. Shri. Patil wanted to ensure that he took the right course of action.

Questions :

- a) What course of action should Shri. Patil take? **[8]**
- b) What measures should Shri. Patil take so as to avoid such problems in the future? **[8]**



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[16]

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

- a) Characteristics of Attitude
- b) Characteristics of Perception
- c) Types of Teams
- d) Levels of Organizational Conflicts
- e) Sources of Organizational Conflicts
- f) Negotiation

Q4) What is Learning? Explain its Principles. [16]

Q5) Explain the Concept of Organizational Culture. Discuss its Types. [16]

Q6) a) What is Attitude? Explain its Types in Detail. [8]

b) Explain Functional and Dysfunctional Organizational Conflict. [8]





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Total No. of Pages : 2

Seat No.	
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**M.Com. (Part - I) (Semester - II) (CBCS) Examination,
October - 2023**

CC-A-2 : ORGANISATIONAL BEHAVIOUR

Sub. Code : 73633

Day and Date : Monday, 30 - 10 - 2023

Total Marks : 80

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

- Instructions :**
- 1) Q. No. 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]

Dinkar 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 taking 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 (Dinkar 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 machine shops, resulting in reduction in production.

- a) Do you justify the behavior of Haridas and Diliprao? If yes, how? If no, why?

P.T.O



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- b) How the reluctance of Haridas and Diliprao can be removed? Should they be punished for disobeying the orders of Dinkar Paranjape? Justify your answer.
- c) Suggest the appropriate remedies to Dinkar Paranjape to resolve the conflict?

Q2) Write Short Answers. (Any TWO) [16]

- a) Explain the Negotiation Process.
- b) What are the types and functions of Organizational Culture?
- c) Explain the factors of group performance.

Q3) What do you mean by Organizational Conflict? Explain the methods of resolution of organizational conflicts. [16]

Q4) What is meant by Attitude? What are the types of attitude? Explain about the formation of attitude. [16]

Q5) What do you mean by Organizational Behaviour? Explain the significance of Organizational Behaviour. [16]

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

- a) Constituents of Quality of Work Life
- b) Determinants of Personality
- c) Creating and sustaining the organizational culture



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Total No. of Pages : 4

Seat No	
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M.Com. (Part - I) (Semester - II) (NEP 2020)

Examination, April - 2024

DSC 1: Discipline Specific Course

Organization Behaviour

Sub. Code : 89020

Day and Date : Monday, 15/04/2024

Total Marks : 80

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

Instructions :

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

Q.1.a. Choose the appropriate alternative

(10)

1. Which of the following best describes the nature of the study of organisational behaviour?
 - a) An art
 - b) A science
 - c) An art as well as science
 - d) None of these
2. Organizations create to standardize employee behavior.
 - a) Terms
 - b) Informal practices
 - c) Values
 - d) Formal regulations
3. Which of these personality theories gives recognition to the continuity of various personalities?
 - a) Trait
 - b) Humanistic
 - c) Integrative
 - d) None of these
4. is a study of Group Behaviour.
 - a) Anthropology
 - b) Psychology
 - c) Physiology
 - d) Sociology



P.T.O.



5. is a factor present in a target which may affect a person's perception.
- a) Attitude
 - b) Psychology
 - c) Physiology
 - d) Sociology
6. Negotiation is a
- a) Process
 - b) ritual
 - c) routine activity
 - d) conflict
7. Third party negotiation is
- a) Always necessary
 - b) Sometimes necessary
 - c) Compulsory
 - d) All of these
8. The factors that shape the culture of a workgroup or an organization include
- a) Structure and size
 - b) Leadership
 - c) Nature of Business
 - d) All of these
9. Quality of work life is the relationship between the
- a) Employees
 - b) The Workplace
 - c) Both a) and b)
 - d) None of these
10. Components of corporate culture include.....
- a) Vision and values
 - b) Practices and people
 - c) Narrative and place
 - d) All of these

Q.1.b) State True or false**(06)**

1. Organizational behavior applies the knowledge gained about individuals, groups, and the effect of structure on behavior in order to make organizations work more effectively.



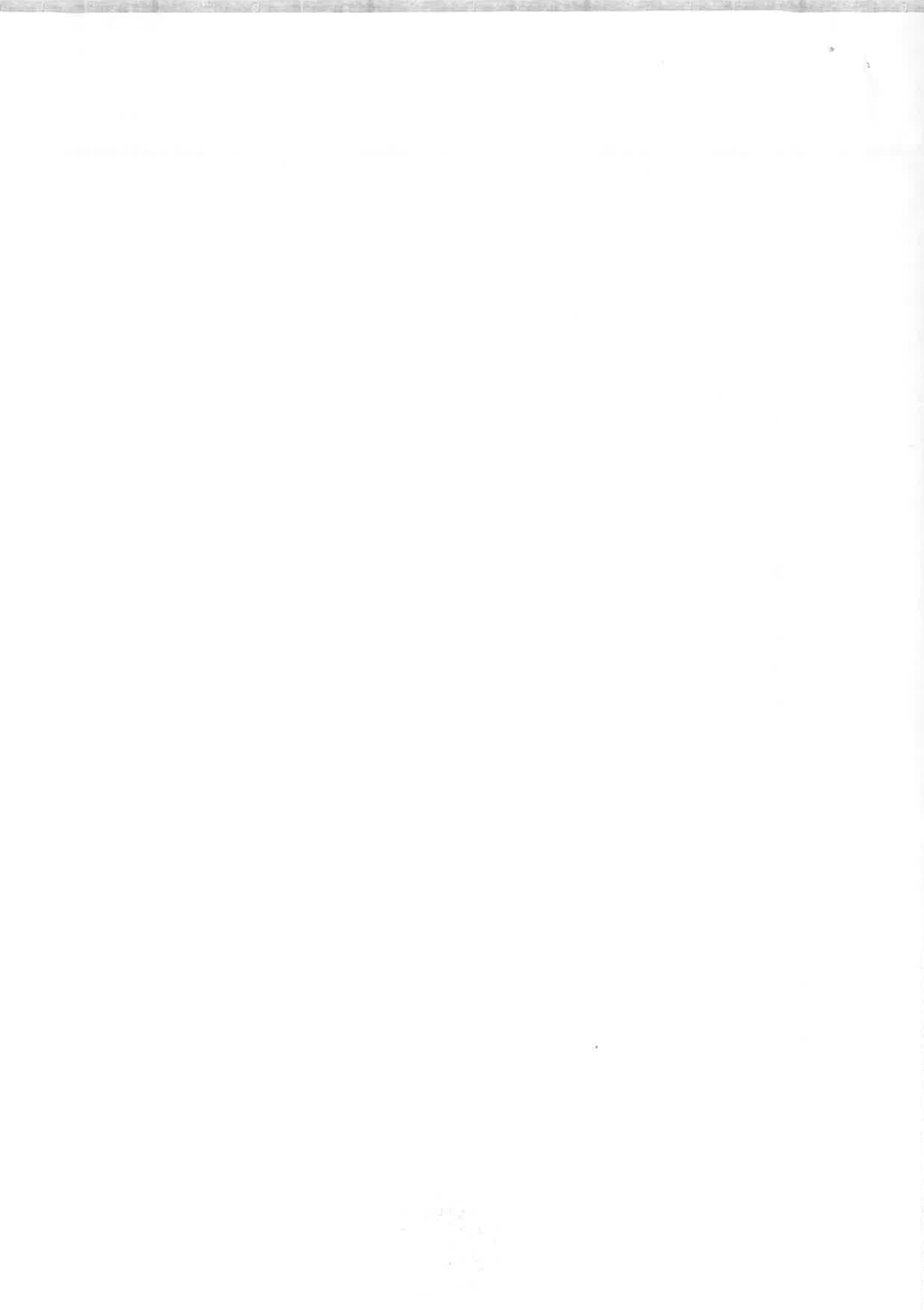
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2. The cognitive framework is useful in analysing perception, personality, motivation, decision making of humans in the organisation.
3. Environmental factors are not a part of foundation of Individual behavior.
4. Conflict exists throughout all levels of human experience and relationship.
5. An organization can have the best vision and strategy in the world, but it won't be able to execute them unless its culture is aligned with its strategies.
6. The ultimate source of an organization's culture is its employees.

Q.2. Case Study**(16)**

Mr. Atharv, plant manager of a frame manufacturing company is the chairperson of the adhoc committee for space utilisation. The committee is made up of various departmental heads of the company. The general manager of the company has given Mr. Atharv the responsibility of seeing whether the various offices, operations, and warehouse facilities of the company are being optimally utilised. The company is beset by rising costs and the need for more space. However, before okaying an expensive addition to the plant, the general manager wants to be sure that the currently available space is being utilised properly. Mr. Atharv conducted the first committee meeting by reiterating the charge of the committee. Then Mr. Atharv asked the members if they had any initial observations to make. The first to speak was the office manager. He stated, "Well, I know we are using every possible inch of room that we have available to us. But when I walk out into the plant, I see a lot of open spaces. We have people piled on top of one another, but out in the plant there seems to be plenty of room." The production manager quickly replied, "We do not have a lot of space. Your office people have luxury facilities. My supervisors don't even have room for a file cabinet. I have repeatedly told the plant manager that we need more space. After all, our operation determines whether this plant succeeds or fails, not like you people in the front office pushing paper around." Mr. Atharv interrupted at this point and said, "Obviously, we have different interpretations of the space utilisation around here. Before further discussion, I think it would be best if we had some objective facts to work with. I am going to ask the industrial engineer to provide us with some





statistics on plant and office layouts before our next meeting. Today's meeting is adjourned.

1. What perceptual principles are evident in this case?
2. What concept was brought out when the production manager labelled the office personnel a bunch of "Paper Pushers"?
3. Do you think that Mr. Atharv's approach in getting "objective facts" from statistics on plant and office layout will affect the perceptions of the office and production managers?
4. If you were in Mr. Atharv's position, how would you have handled the situation?

Q.3 Write short Notes (Any 4 out of 6) (16)

- a. Nature of Organizational Behaviour
- b. Determinants of Personality
- c. Job satisfaction
- d. Conflict Management
- e. Quality of Work Life
- f. Necessity of Cultural Change

Q.4. What is 'Organizational Behaviour? Explain the nature and scope of organisational behavior. (16)

Q.5. What do you understand about the various types of conflicts in an organisation? Explain. (16)

Q.6. a. What is an attitude? How is attitude formed? (08)

b. State the factors influencing organizational culture. (08)



Seat No.	
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M.Com. (Part - I) (SEMESTER-II) (CBCS) (NEP2020)**EXAMINATION, APRIL, 2024****Organizational Behaviour****Sub. Code : 94021****Day and Date : Saturday, 20-04-2024****Total Marks : 80****Time : 02.30 p.m. to 05.30 p.m.**

- Instructions :**
- 1) Question Nos. 1 and 2 are compulsory.
 - 2) Attempt any three question from Q. No. 3 to 6.
 - 3) Figures to the right indicate full marks.

Q1) A) Select appropriate alternatives from among given below each statement and rewrite the statement in the answer book. [10]

- 1) Organizational Behaviour is the study of ----.
A) Individual
B) Group
C) Individual and Group
D) People of Society
- 2) ---- is the sum total of ways in which an individual reacts to and interacts with others.
A) Moods
B) Values
C) Personality
D) Attitude
- 3) ---- causes us to behave in a particular way towards an object or person.
A) Values
B) Perception
C) Learning
D) Attitude
- 4) ---- arises from role conflict and role ambiguity.
A) Intra-personal
B) Intra-organizational
C) Inter-organizational
D) inter-personal

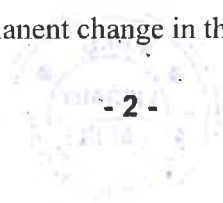


- 5) ----- refers to the favourableness or unfavourableness of a job environment for the people working in an organization.
- A) Work-Life balance B) Quality of Work-Life
C) Work Culture D) Work Environment
- 6) The scope of Organizational Behaviour does not include -----.
- A) Perception B) Leadership
C) Technology D) Motivation
- 7) The ----- a contributing the discipline to Organizational Behaviour focuses on the influence of people on one another.
- A) Anthropology B) Sociology
C) Psychology D) Social psychology
- 8) ----- factors are not the determinants of personality.
- A) Biological B) Family and social
C) Cultural D) Monetary
- 9) Informal negotiation involves ----- people.
- A) Two B) Three
C) Four D) Ten
- 10) When a set of core values is shared by a minority of the organization's members, it known as -----.
- A) Strong culture B) Sub-culture
C) Moderate culture D) Dominant culture

B) State whether true or false.

- 1) Power is concentrated with leader and the obedience to order and discipline are forced in authoritarian culture.
- 2) Culture enables the organizational members as to how to think and behave in the expected manner.
- 3) The autocratic leader takes all decisions by himself.
- 4) Organizational Behaviour is an interdisciplinary area of knowledge.
- 5) All conflicts are bad.
- 6) Learning is the permanent change in the behaviour of an individual.

[6]



Q2) Define Organizational Behaviour and explain its significance.

[16]

Q3) Write short notes (Any four out of six).

[16]

- A) Autocratic Model.
- B) Features of Personality.
- C) Types of Attitudes.
- D) Approach to Conflict.
- E) Characteristics of Organizational Culture.
- F) Features of Quality work Life.

Q4) What is meant by “Organizational Conflict”? Explain th types of Organizational Conflicts.

[16]

Q5) What is job satisfaction? Describe the determinants of job satisfacton.

[16]

Q6) a) Explain the functions of organizational culture.

[8]

b) State the Nature and Scope of Organizational Behaviour.

[8]



12046



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

Examination, April - 2024

CC-AII ORGANISATIONAL BEHAVIOUR PAPER - II

Sub. Code : 73633

Day and Date : Monday, 15/04/2024

Total Marks : 80

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

Instructions :

- 1) Q. No.1 and Q. No.2 are compulsory
- 2) Attempt any three questions from Q.3 to Q.6.
- 3) Figures to right indicate full marks.

Q.1 Analyze the following case and answer the questions given below it. [16]

Anjudevi had been Distribution Manager for Singhania Industries for almost 22 years. An early brush with the law and a short stay in prison had made her realize the importance of honesty and hard work. Mr. Raj Singhania had given her a chance despite her record. Now she is one of the most respected managers in the company. Few people knew her background.

Anjudevi had hired Jayraj fresh out of prison six months ago. Anjudevi understood how Jayraj felt when Jayraj tried to explain his past and asked for another chance. Anjudevi decided to give him that chance just as Mr. Raj Singhania had given her one. Jayraj eagerly accepted a job on the loading docks and could soon load a truck as fast as anyone in the crew.

Things had gone well at first. Everyone seemed to like Jayraj, and he made several new friends. However, Anjudevi had been vaguely disturbed about two months ago when another dock-worker reported that his wallet was missing. She confronted Jayraj about this and was reassured when Jayraj understood her concern and earnestly but calmly asserted his innocence. Anjudevi was especially relieved when the wallet was found a few days later.



The events of last week, however, had caused serious trouble. First, a new Personnel Clerk had come across records about Jayraj's past while updating employee files. Assuming that the information was common knowledge, the clerk had mentioned to several employees what a good thing it was to give ex-convicts (ex-prisoners) like Jayraj a chance. The next day, someone in bookkeeping discovered some money missing from petty cash. Another worker claimed to have seen Jayraj in the area around the office strongbox, which was open during working hours, earlier that same day.

Most people assumed Jayraj was the thief. Even the worker whose wallet had been misplaced suggested that perhaps Jayraj had indeed stolen it but had returned it when questioned. Several employees had approached Anjudevi and requested that Jayraj be dismissed from job. Meanwhile, when Anjudevi had discussed the problem with Jayraj, Jayraj had been defensive and angry and said little about the petty-cash situation other than to deny stealing the money.

To her disappointment, Anjudevi found that rethinking the story did little to solve his problem. Should she dismiss Jayraj from job? The evidence, of course, was purely circumstantial, yet everybody else seemed to see things quite clearly. She suspected she was about the last person in the office who had a lot of confidence in Jayraj. Anjudevi feared that if she did not fire Jayraj, she would lose everyone's trust and that some people might even begin to question her own motives.

Questions:

- 1) Explain the events in this case in terms of perception and attitudes.
- 2) What should Anjudevi do? Should she dismiss Jayraj from his job or give him another chance? Justify your answer.

Q.2) Write Short Answers (Any TWO)**[16]**

- a] Explain the types of Personality.
- b] Explain contributing disciplines to Organizational Behaviour.
- c] Explain factors of Group Performance.



- Q.3)** What do you mean by Organizational Behaviour?
Explain the significance of Organizational Behaviour. [16]
- Q.4)** What do you mean by Organizational Conflict?
Explain the sources of Inter-personal Conflicts. [16]
- Q.5)** What is meant by 'Job Satisfaction'? State determinants of job satisfaction and explain the methods of measurement of job satisfaction. [16]
- Q.6) Write Short Notes (Any TWO) [16]**
- a) Determinants of Learning.
 - b) Explain Negotiation Process.
 - c) Constituents of Quality of Work Life.





Shivaji University, Kolhapur
Subject Code: - 89020
Subject Name: - Organizational Behaviour

Marks: 80

Duration: 3 hours.

Instructions:

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

Day: Monday

Date: 15-4-2024

Time: 2:30 pm to 5:30 pm

Q.1.a. Choose the appropriate alternative

(10)

1. Which of the following best describes the nature of the study of organisational behaviour?
a) An art b) A science c) An art as well as science d) None of above
2. Organizations create ____ to standardize employee behavior
a) Terms b) Informal practices c) Values d) Formal regulations
3. Which of these personality theories gives recognition to the continuity of various personalities?
a) Trait b) Humanistic c) Integrative d) None of above
4. ____ is a study of Group Behaviour.
a) Anthropology b) Psychology c) physiology d) sociology
5. ____ is a factor present in a target which may affect a person's perception.
a) Attitude b) Psychology c) physiology d) sociology
6. Negotiation is a ____
a) Process b) ritual c) routine activity d) conflict
7. Third party negotiation is ____
a) Always necessary b) Sometimes necessary
c) Compulsory d) All of These
8. The factors shape the culture of a workgroup of an organization include:
a) Structure and size b) Leadership c) Nature of Business d) All of above
9. Quality of work life is the relationship between the ____
a) Employees b) The Workplace c) Both a and b d) None of these
10. Components of corporate culture includes ____
a) Vision and values b) Practices and people
c) Narrative and place d) All of these

Q.1.b. State True or false

(6)

1. Organizational behavior applies the knowledge gained about individuals, groups, and the effect of structure on behavior in order to make organizations work more effectively.
2. The cognitive frame work is useful in analysing perception, personality, motivation, decision making of human in the organisation.



3. Environmental factors are not a part of foundation of Individual behavior.
4. Conflict exists throughout all levels of human experience and relationship.
5. An organization can have the best vision and strategy in the world, but it won't be able to execute them unless its culture is aligned with its strategies.
6. The ultimate source of an organization's culture is its employees.

Q.2. What is the process of group development? Discuss the factors that influence the performance of the group. (16)

Q.3 Short Notes (Any 4 out of 6) (16)

- a. Nature of Organizational Behaviour
- b. Determinants of Personality
- c. Job satisfaction
- d. Conflict Management
- e. Quality of Work Life
- f. Necessity of Cultural Change

Q.4. What is 'Organizational Behaviour'? Explain the nature and scope of organisational behavior. (16)

Q.5. What do you understand about the various types of conflicts in an organisation? Discuss (16)

Q.6.a. What is an attitude? How is attitude formed? (8)

Q.6.b. State the factors influencing organizational culture. (8)





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Total No. of Pages : 7

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

Examination, November - 2023

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

Sub. Code : 73635

Day and Date : Friday, 3 - 11 - 2023

Total Marks : 80

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

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

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

- a) The accumulated loss under the scheme of internal reconstruction is written off against:
 - i) Share Capital Account
 - ii) Capital Reduction Account
 - iii) Capital Reserve Account
 - iv) None of the above
- b) Amounts sacrificed by shareholders are credited to:
 - i) Capital Reserve Account
 - ii) General Reserve Account
 - iii) Capital Reduction Account
 - iv) Contingency Reserve
- c) The statutory reserve is to be made every year from its net profit equal to _____
 - i) 25%
 - ii) 20%
 - iii) 4 times
 - iv) 0.25%

P.T.O.



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- d) Prepaid expenses are shown under the heading _____ in balance sheet of cooperatives.
- i) Loans and Advances
 - ii) Current Assets
 - iii) Sundry Debtors
 - iv) Other Items
- e) AS 14 relates to _____
- i) Accounting for Amalgamation
 - ii) Accounting for lease
 - iii) Accounting for Investment
 - iv) Accounting for contract
- f) _____ accounting is the modification and application of conventional accounting to the analysis and solution problems of social nature.
- i) Social
 - ii) Human resource
 - iii) Cost
 - iv) Financial
- g) _____ is an agreement by which one party (owner of the asset) gives the right to use an asset for a given period of time to another party (user of the asset) on rent.
- i) Instalment
 - ii) Lease
 - iii) Hire purchase
 - iv) None of above
- h) According to section 2(4) of the Reserve Bank of India, cooperative society means a society should register under the Cooperative Society Act _____
- i) 1911
 - ii) 1912
 - iii) 1920
 - iv) 1904
- i) Environmental accounting is a _____ in the process of measuring environmental performance.
- i) Crucial dimension
 - ii) Costs and benefits
 - iii) Policies and programmes
 - iv) Environmental impacts
- j) Long-term non-cancelable lease contracts are known as _____
- i) operating lease
 - ii) lessor
 - iii) lessee
 - iv) financial leases



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Adjustments:

- a) Outstanding Rent Rs. 4,000 and Commission Payable Rs. 20,000.
- b) Closing Stock was valued at Rs. 4,40,000.
- c) Provision for Audit Fees Rs. 600.
- d) Rs. 8,000 Salary was paid in advance.
- e) Accrued Income on Investment Rs. 20,000.
- f) Provide 10% depreciation on furniture & equipment's.

- Q6) a) What is Human Resource accounting? Explain its objectives? [8]**
- b) X Ltd. is constructing a fixed asset. The cost of project is given below:[8]
- i) Materials - Rs. 7,00,000
 - ii) Direct Expenses - Rs. 1,00,000
 - iii) Total Wages of the company Rs. 1,20,000, 1/12 is during the year chargeable to the project.
 - iv) Total Administrative Exp. of Rs. 8,00,000
 - v) 5% is the company during the year chargeable to project
 - vi) Depreciation on asset used for the project Rs 12,000

Calculate the cost of fixed assets.







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[6]



- B) Write whether the statement is True or False.
- The balance in the share premium account can be transferred to capital reduction account.
 - The company can carry forward accumulated losses for taxation purposes in case of internal reconstruction.
 - The financial statements for cooperatives are to be placed before the members in their Annual General Meeting for their approval.
 - The rate at which the lessor borrows his funds is called 'Implicit Rate of Interest'.
 - The objective of social responsibility accounting is to ensure proper utilisation of resources at the disposal of the company and minimize their wastage.
 - AS 10 is not applicable for biological assets and wasting assets.

Q2) Amit Ltd. acquired equipment on lease from Bhagyashri Leasing Ltd on 31st March 2017. The relevant information is as under - [16]

Fair value of Equipment	:	Rs. 10,00,000
Lease Term	:	3 years
Lease Rent	:	Rs. 4,00,000 (at the end of the year)
Guaranteed Residual Value	:	Rs. 50,000
Expected Residual value	:	Rs. 80,000

Open the Rent Receivable A/c in the books of lessor Bhagyashri Leasing Ltd. and also Apportion unearned Finance Income & principal amount by considering the implicit rate of interest come to 14% for 3 years as per annuity table appendix 2.

Q3) Write Short note on: (Any 4 out of 6) [16]

- Need of Social Responsibility Accounting
- Distinction between finance lease and Operating lease
- Types of Co-operative Societies
- Methods of Accounting for Amalgamation
- Reconstruction of companies
- Accounting of Investments (AS-13)



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Q4) The following was the Balance Sheet of Neel Ltd. as on 31st March, 2019. [16]

I. Equity and Liabilities	
1. Shareholders' Fund:	
Share capital -	
30,000 6% Cumulative preference shares of Rs. 20 each	6,00,000
50,000 Equity shares of Rs. 20 each fully paid	10,00,000
Reserve and Surplus:	
Profit & Loss A/c	(2,70,000)
Preliminary expenses	(30,000)
2. Non-current Liabilities	
Debentures	4,00,000
3. Current Liabilities:	
Creditors	1,00,000
	18,00,000
II. Assets	
1. Non-Current Assets	
Fixed Assets	
Tangible Assets:	
Building	4,00,000
Machinery	6,50,000
Intangible Assets:	
Goodwill	3,00,000
2. Current Assets:	
Stock	2,50,000
Debtors	1,50,000
Cash	50,000
	18,00,000



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Note - Arrears of Cumulative preference share dividend of Rs. 60,000/-

The Scheme of external reconstruction is agreed upon by all the parties was as follows:

- a) A new company to be formed called 'Kranti Ltd.' with an authorised capital of Rs. 30,00,000 all in equity shares of Rs. 10 each.
- b) Two equity shares, as Rs. 5 Paid up the new company to be issued for every one preference share in the old company.
- c) Four equity shares, as Rs. 5 paid up in the new company to be issued for every one preference share in the old company.
- d) Debenture holders to be allotted 40,000 equity shares as fully paid up in the company.
- e) Arrears of preference dividend to be cancelled.
- f) Creditors to be taken over by the new company.
- g) The remaining equity shares to be issued to the public and duly collected in full.
- h) The assets of the old company to be taken over subject to writing down the value of machinery by Rs. 50,000.
- i) Cost of liquidation of Rs. 50,000 is met by the Kranti Ltd.

Show the necessary accounts in the books of Neel Ltd: Realisation A/C, Kranti Ltd A/C, Cumulative Preference shareholders A/C, E/S holders A/C, E/S in Kranti Ltd A/C, and cash A/c.

Q5) Following is the trial balance of Kolhapur Co-operative Society Ltd as on 31st March 2022. Prepare Trading and Profit & Loss account for the year ended 31st March. 2022 and Balance Sheet as on that date after considering the adjustments given thereafter. [16]

**SJ-96**

Trial Balance

as on 31st March 2022

Particulars	Debit Balance	Credit Balance
Share Capital	---	3,36,000
Reserve Fund	---	60,000
Creditors	---	40,000
Profit and Loss A/c (previous balance)	---	1,76,000
Opening Stock	3,92,000	---
Furniture & Equipment's	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 & Conveyance	18,000	---
Printing & Stationery	14,000	---
Admission Fee	---	2,000
Purchases	63,40,000	---
Coolie Charges, Freight & Carriage	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
Total	82,42,000	82,42,000

Seat No	
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M.Com. (Part - I) (Semester - II) (CBCS)
Examination, April - 2024
DSE-A-III - ADVANCED ACCOUNTANCY (Paper- III)
Sub. Code : 73635

Day and Date : Thursday, 18/04/2024

Total Marks : 80

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

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

Q.1) A) Choose the correct alternative from those given below. [10]

1. AS-14 relates to.....
 - a) Absorption
 - b) Reconstruction
 - c) Amalgamation
 - d) All of these
2. The lease period is equal to or greater than..... of the estimated economic life of the asset.
 - a) 55%
 - b) 65%
 - c) 75%
 - d) 85%
3. In the case of amalgamation in the nature of merger cash is paid by the transferee company account standard only for.....
 - a) Goodwill
 - b) Fractional shares
 - c) Preference share
 - d) Bank
4. There are.... types of lease agreement.
 - a) two
 - b) three
 - c) four
 - d) five
5. Cooperative Society can write off bad debts by taking sanction of.....
 - a) State government
 - b) central government
 - c) general body
 - d) registrar of coop society
6. A dividend can be paid upto.....
 - a) 15%
 - b) 20%
 - c) 25%
 - d) 30%



Q.3) Problem

(16)

Following is the trial balance of Kolhapur Cooperative Purchase and Sales Society Ltd., as on 31/3/2023. Prepare Trading and Profit and Loss Account for the year ended 31/2/2023 and balance sheet as on that date.

Trial Balance (As on 31/3/2023)

Particulars	Debit Rs.	Credit Rs.
Share Capital		3,36,000
Reserve Fund		60,000
Creditors		40,000
Profit and Loss Account (1/4/2022)		1,76,000
Opening Stock	3,92,000	
Furniture and equipment	1,24,000	
Container Deposit	32,000	
Salaries	3,00,000	
Sundry Debtors	60,000	
Commission	88,000	
Rent and taxes	60,000	
Postage	8,000	
Travelling and Conveyance	18,000	
Printing and Stationary	14,000	
Admission Fee		2,000
Purchases	63,40,000	
Coolie 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:

1. Closing stock is valued at Rs. 4,40,000.
2. Outstanding Rent Rs. 4,000 and Commission Payable Rs. 20,000.
3. Rs. 8,000 Salary was paid as an advance on 31/3/2023.
4. Accrued Income on Investment Rs. 20,000.
5. Provide 10% depreciation on furniture equipment.



Q.4) Problem

[16]

Following is the Balance Sheet of Aryan Ltd., as on 31/3/2023

Capital and Liabilities	Amount Rs.
Equity share capital (40,000 shares of Rs. 10 each)	4,00,000
Preference share capital (2,000 shares of Rs. 100 each)	2,00,000
12% Debenture	1,50,000
<i>Current Liabilities</i>	
Creditors	1,25,000
Total Rs.	8,75,000
<i>Assets</i>	
Fixed Assets	
Land and Building	3,00,000
Plant and Machinery	2,50,000
<i>Current Liabilities</i>	
Stock	1,00,000
Debtors	75,000
Bank	10,000
Profit and Loss	1,40,000
Total Rs.	8,75,000

Arnav Ltd acquires the business of Aryan Ltd and agrees to take over only fixed asset and Debenture of Aryan Ltd and discharged purchase consideration as under.

1. Issue of 15,000 Equity shares of Rs. 10 to Preference Share holder in full settlement
2. Issue of 35,000 equity shares of Rs. 10 to Equity Share Holder and payment of cash for the balance.

The land and building and Plant and Machinery are revalued at Rs. 5,75,000 and Rs. 1,45,000 respectively. Aryan Ltd. realized stock and debtors at Rs. 75,000 and Rs. 65,000 respectively and discharged creditors at 10% discount Liquidation expenses of Aryan Ltd amounted to Rs. 12,500.

You are required to prepare Realisation A/c, Equity Share Holder Account, Preference Share Holder Account, Arnav Ltd. Account, Bank A/c in the books of Aryan Ltd. Pass necessary journal entries in the books of Arnav Ltd.



Q.5) Problem**[16]**

The Vijay Leasing Limited leases assets to M/s Maharashtra Traders under the following terms:

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% p.a
Inception of Lease	1 April, 2023

Give journal entries in the books of the lessor and the lessee.

Q.6) Problem**[16]**

From the following Trial Balance of Aditya Cooperative Consumer Society Ltd, Sangli as on 31/3/2023, prepare Trading and Profit and Loss Account for the year ending 31/3/2023 and Balance Sheet as on that date.

Trial Balance

Particulars	Debit	Credit
Share Capital		1,60,000
Calls in arrears	10,000	
Reserve Fund		15,000
Common Good Fund		5,000
Opening Stock of Consumer Goods	1,10,000	
Furniture	48,000	
Education Fund		8,000
Sundry Creditors		20,000
Sundry Debtors	30,000	
Commission payable		4,000
Salaries	71,000	



Commission Payable	17,400	
Rent, Rate and Taxes	20,000	
Postage	12,100	
Land	9,000	
Interest on Investment		10,000
Equipment	20,000	
Purchases	16,40,000	
Investment	1,00,000	
Sales		20,60,500
Cash in Hand	25,000	
Cash at Bank	1,70,000	
	22,82,500	22,82,500

Adjustments

1. Outstanding Rent payable on 31/3/2023 was Rs. 1,000.
2. Charge 5% Depreciation on Furniture.
3. Closing Stock of consumer goods is valued at cost Rs. 1,40,000.
4. Interest accrued on Investment Rs. 2,000.
5. Outstanding salary on 31/3/2023 was Rs. 2,000 and Rs. 3,000 paid in advance.
6. Authorized Capital : 20,000 shares of Rs. 10 each.





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Total No. of Pages : 4

Seat No.	
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**M.Com. (Part - I) (Semester - II) (CBCS) Examination,
November - 2023
ADVANCED ACCOUNTANCY
Research Methodology (Paper - IV) (DSE-A)
Sub. Code : 73636**

Day and Date : Monday, 06 - 11 - 2023

Total Marks : 80

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

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

Q1) A) Choose Correct Alternative. [10]

- i) Research is _____.
- Searching again and again
 - Finding solution to any problem
 - Working in a scientific way to search for truth of any problem
 - None of the above
- ii) What are the conditions in which Type-I error occurs?
- The null hypotheses get accepted even if it is false
 - The null hypotheses get rejected even if it is true
 - Both the null hypotheses as well as alternative hypotheses are rejected
 - None of the above
- iii) How to judge the depth of any research?
- By research title
 - By research duration
 - By research objectives
 - By total expenditure on research

P.T.O



- iv) Which of the following is not the method of Research?
- a) Survey
 - b) Historical
 - c) Observation
 - d) Philosophical
- v) An image, perception or concept that is capable of measurement is called _____
- a) Scale
 - b) Hypothesis
 - c) Type
 - d) Variable
- vi) Cluster sampling, stratified sampling and systematic sampling are types of _____
- a) Direct sampling
 - b) Indirect sampling
 - c) Random sampling
 - d) Non random sampling
- vii) When one examines the entire population instead of a subgroup of the population, this is called a _____
- a) Sampling
 - b) Census
 - c) Population
 - d) Bias
- viii) In order to pursue the research, which of the following is priory required?
- a) Developing a research design
 - b) Formulating a research question
 - c) Deciding about the data analysis procedure
 - d) Formulating a research hypothesis
- ix) The first page of the research report is _____.
- a) Appendix
 - b) Bibliography
 - c) Index
 - d) Title Page
- x) The chi-square test is _____.
- a) A mean
 - b) A multi-question tests
 - c) A statistical mistake.
 - d) A statistic



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[6]

B) State True or False.

- i) Footnote is not one of the seven major parts to the research report
- ii) ANOVA is used in a one-way analysis of variance
- iii) Survey is a descriptive study
- iv) The basic unit containing the elements of the population is called a sampling unit
- v) Quota sampling is called non-probability sampling
- vi) Identifying causes of a problem and possible solution to a problem is action study

[16]

Q2) Arth is a Research student in Commerce and Management. He is interested to know the reasons of decrease in profit of Aaryan manufacturing industries, Pune. The industry has total investment of Rs. 5 crore and employed 150 employees from its establishing year 2018. Aaryan manufacturing industry manufactures car spare parts. You need to help Arth to conduct research by giving answers of following questions.

- a) What should be his research Title /problem/topic ? justify it.
- b) What should be his research objectives?
- c) What should be his research design for study?
- d) What should be his sources of data for study?

Q3) Write a short notes (any four out of six)

[16]

- a) Random Sampling
- b) Hypothesis
- c) Focused Group Interview Method
- d) Qualitative Data
- e) Parametric Test
- f) Case Study Method



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Q4) Define research and explain process of research in Commerce and Management. [16]

Q5) Explain the different sources of Data Collection. [16]

Q6) Write a Short answer (Both are compulsory). [16]

- a) Explain Exploratory Research Design
- b) Explain steps in report writing.



Seat No.	
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M.Com - I (SEMESTER - II) (CBCS)
Examination, April 2024
Advanced Accountancy - IV (Research Methodology)
Sub. Code : 73636

Day and Date : Friday, 19/04/2024
Time : 2.30 p.m. to 5.30 p.m.

Total Marks : 80

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

- Q1) A) Choose correct alternative. [10]**
- The.....research leads to discovery of new theories and development of existing theories.
A) Exploratory B) Experimental
C) Pure D) Applied
 -research seeks to explain what is happening in a particular situation.
A) Ascriptive B) Causal
C) Formulative D) None of these
 - A formal document that presents the research objectives, design of achieving these objectives, and the expected outcomes/deliverables of the study is called.....
A) Research design B) Research proposal
C) Research hypothesis D) Research report
 - In a survey, there is an enumerator and a
A) Guide B) Respondent
C) Supervisor D) Messenger



- 5) Second step in problem formulation is
- A) Statement of the problem B) Understanding the nature of the problem
C) Survey D) Discussion
- 6) Questionnaire is filled by.....
- A) Respondent B) Everybody
C) Enumerator D) None of these
- 7) Which technique is generally followed when the population is finite?
- A) Systematic Sampling Technique B) Purposive Sampling Technique
C) Area Sampling Technique D) None of these
- 8) The..... scale of measurement has a natural zero.
- A) Ratio B) Nominal
C) Ordinal D) Interval
- 9) A is a subset of a
- A) Sample, population B) Population, sample
C) Statistic, parameter D) Parameter, statistic
- 10) SPSS is an acronym of which of the following?
- A) Statistical Predictions for Social Sciences.
B) Sexual Preferences for the Sixties and Seventies.
C) Statistical Package for the Social Sciences.
D) Sexual Performance and SAD Syndrome.
- B) State true or false. [6]
- 1) Random sampling is also called as probability sampling.
- 2) Questions in which only two alternatives are possible is called multiple choice questions.
- 3) Scale in which the respondent directly compares two or more objects and makes choices among them is called the ranking scale.
- 4) Report writing is a final stage in the Research Process.



- 5) Abstract is called as a comprehensive full Report of the research process.
- 6) Cluster sampling is not a non-random sampling method.

Q2) Arnav is interested to do research in Commerce and Management in Shivaji **[16]**

University, Kolhapur. He has many problems in his mind but he is totally confused to select one problem amongst them for research. He needs help from you.

Guide him as an expert in research by giving answers of following questions.

- 1) Explain your plan to interact with him.
- 2) In your opinion, what should he need to do?
- 3) How can you make him confusion free?
- 4) What will be your best suggestion to choose one problem/topic for study?

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

- A) Non Random Sampling.
- B) Hypothesis.
- C) Questionnaire Method.
- D) Quantitative Data.
- E) Non Parametric test.
- F) Review of Literature.

Q4) What is research? Explain types of research. **[16]**

Q5) What is meant by Research Design ? Explain types of Research Design. **[16]**

Q6) Write short answers. (Both are compulsory) **[16]**

- A) State objectives of Research.
- B) Requisite of a good research report.





Seat No.	
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SJ - 124

Total No. of Pages : 3



M.Com. (Part - I) (Semester - II) (CBCS) (NEP)
Examination, November - 2023
ADVANCED ACCOUNTANCY - III (Optional)
Research Methodology (Paper - III)
Sub. Code : 89021

Day and Date : Wednesday, 01 - 11 - 2023
Time : 10.30 a.m. to 1.30 p.m.

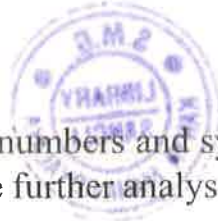
Total Marks : 80

- 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) Statistical Test of hypothesis for small samples is called _____
- i) Z-Test
 - ii) T-Test
 - iii) F-Test
 - iv) Chi-Square Test
- b) Motives of Research are _____
- i) Curiosity for unknown
 - ii) Desire to service society
 - iii) To earn Knowledge
 - iv) all
- c) Selection of samples by lottery method is called _____
- i) Random Sampling
 - ii) Cluster sampling
 - iii) Quota Sampling
 - iv) Deliberate Sampling
- d) A _____ is a statement about observable phenomena that may be judged as true or false
- i) Concept
 - ii) Hypothesis
 - iii) Proposition
 - iv) Construct
- e) The research ends with the formulation of hypothesis is called _____
- i) Descriptive
 - ii) Exploratory
 - iii) Applied
 - iv) Historical

P.T.O.



SJ-124

- f) Assigning numbers and symbols to various responses in schedule to facilitate further analysis of data is called _____
- i) Processing ii) editing
iii) coding iv) classification
- g) For formulating a research problem researcher may _____
- i) Review the relevant literature
ii) Consult with research guide
iii) Discuss with expert in the field of study
iv) All
- h) To reduce a sampling errors we should _____
- i) Reduce the sample size ii) Increase the sample size
iii) Enhance personal bias iv) Use deliberate sampling
- i) Research in commerce and management is _____
- i) Pure research ii) Historical research
iii) Empirical research iv) Applied research
- j) 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

B) True or false

[6]

- a) Research is conducted to search for new facts or to modify existing facts
- b) Random sampling is also called as probability sampling
- c) Every research work begins with formulation of working hypothesis
- d) Review of literature helps to prevent duplication of the past research
- e) Abstract is called as a comprehensive full Report of the research process
- f) Identifying causes of a problem and possible solution to a problem is action study



SJ-124

Q2) As per your opinion, which qualities researcher must have for doing a good research? [16]

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

- a) Survey Method
- b) Descriptive Research Design
- c) z test
- d) Case Study Method
- e) Hypothesis
- f) Objectives of Research

Q4) State how sample should be determined and explain the types of sampling. [16]

Q5) Explain the different sources of Data Collection [16]

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

- a) Requisite of good research report
- b) State Exploratory Research Design.



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SR-161

Total No. of Pages : 03

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

Examination, April 2024.

Advanced Accountancy - III

Research Methodology

Sub. Code : 89021 / 90578

Day and Date: Tuesday, 16-04-2024

Total Marks: 80

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

- Instructions:**
- 1) Question Nos. 1, 2 and 3 are compulsory.
 - 2) Attempt ANY TWO questions from Q.4 to Q.6.
 - 3) Figures to the right indicate full marks.

Q.1 a) Choose correct alternative. (10)

- 1) For formulating a research problem, researcher may
 - (A) reveiw the relevant literature
 - (B) consult with research guide
 - (C) discuss with expert in the field of study
 - (D) All of these
- 2) To reduce sampling errors, we should
 - (A) reduce the sample size
 - (B) increase the sample size
 - (C) enhance personal bias
 - (D) use deliberate sampling
- 3) A is a statement about observable phenomena that may be judged as true or false.
 - (A) concept
 - (B) hypothesis
 - (C) proposition
 - (D) construct



P.T.O.

- 4) Assigning numbers and symbols to various responses in a schedule to facilitate further analysis of data is called
- (A) processing (B) editing
(C) coding (D) classification
- 5) The research that ends with the formulation of hypothesis is called
- (A) descriptive (B) exploratory
(C) applied (D) historical
- 6) Sampling errors arises due to
- (A) change factor (B) personal bias
(C) variation in population (D) All of these
- 7) A analysis determines the cost of each production item used to produce goods and services.
- (A) financial (B) technical
(C) marketing (D) investing
- 8) Coding of data is done
- (A) only after collection of data (B) only before collection of data
(C) before or after collection of data (D) during collection of data

b) State true or false.

(6)

- 1) Research aids in decision making process.
- 2) Review of literature helps to prevent duplication of the past research.
- 3) Compilation of data is done before the collection of data.
- 4) Data processing is a step involved in editing of data.
- 5) Abstract is called as a comprehensive full report of the research process.
- 6) Random sampling is also called as probability sampling.



Q.2 As per your opinion, why does somebody decide to conduct a research? (16)

Q.3 Write short notes. (Any four out of six) (16)

- 1) Primary data
- 2) Qualitative data
- 3) Chi-square test
- 4) Quantitative data
- 5) Diagnostic research design
- 6) Type one error

Q.4 What is meant by Research Methods? Differentiate between Survey Method and Class Study Method. (16)

Q.5 State how sample should be determined. Explain the types of sampling. (16)

Q.6 Write short answers. (Both are compulsory) (16)

- 1) State Review of Literature
- 2) State Exploratory Research Design.







SJ - 125

Total No. of Pages : 4

Seat No.	
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M.Com. (Part-I) (Semester-II)
Examination, November - 2023
PROJECT PLANNING AND QUANTITATIVE
TECHNIQUES (Optional) (Paper-IV)
Sub. Code : 90584

Day and Date : Friday, 3 - 11 - 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 4 to 6.

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

- a) The PERT in project management means program evaluation and _____ technique
- i) Resource
 - ii) Reconciliation
 - iii) Reconsideration
 - iv) Review
- b) "Risk" is usually _____ as the project progresses.
- i) Increased
 - ii) Reduced
 - iii) Remained same
 - iv) Become negligible
- c) Assembling project team and assigning their responsibilities are done during which phase of a project management?
- i) Initiation
 - ii) Planning
 - iii) Execution
 - iv) Closure
- d) The basic nature of a project is a/an _____ one.
- i) Permanent
 - ii) Temporary
 - iii) (i) or (ii)
 - iv) Both (i) and (ii)

P.T.O.



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- e) A process that involves continuously improving and detailing a plan as more detail become available is termed as
- i) Project analysis ii) Project enhancing
 - iii) Progressive deliberation iv) Progressive elaboration
- f) Following is (are) the component (s) of risk management
- i) Risk Assessment ii) Risk control
 - iii) Risk Ranking iv) All of the above
- g) Following arc the characteristics of Project Mindset.
- i) Time, Responsiveness, information sharing, Processes, structured planning.
 - ii) Time, Project management, information sharing, processes, structured planning
 - iii) Time, Responsiveness, Information sharing, capability, Structured planning.
 - iv) Time, Responsiveness, information sharing, Processes, project planning.
- h) “Devising and maintaining a workable scheme to accomplish the business need” is
- i) Initiating process ii) Planning process
 - iii) Executing process iv) Controlling process
- i) Data Analysis is a process of?
- i) Inspecting data ii) Cleaning data
 - iii) Transforming data iv) All of the above



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- j) Which of the following is not a major data analysis approaches?
- i) Data mining
 - ii) Predictive intelligence
 - iii) Business intelligence
 - iv) Text analytics

B) True or false [6]

- a) A Project is a set of activities which are networked in an order and aimed towards achieving the goals of a project
- b) The project management process is defined by the organization. It describes & organizes the work of the project
- c) Project managers have to assess the risks that may affect a project
- d) The process each manager follows during the life of a project is known as Project management life cycle.
- e) Quality planning is the process of developing a quality plan for customers
- f) An independent relationship must exist between the attribute that can be measured and the external quality attribute,

Q2) Case study [16]

Tele Tracking Technologies is a leading provider of patient flow automation solutions to various hospitals in the healthcare sector, The challenge of the company was that it used different systems such as Microsoft Excel, Sharepoint, MS Project, Jira, and Netsuite. The use of a variety of solutions created a number of challenges for the company. It had poor forecasting capability, an insufficient time tracking process, and unclear resource utilization. The solution was to switch to Mavenlink. The result was the enhancement of time tracking compliance by 100%, rise in hours to date by 18%, and enhancement of billable utilization by 37%.

Questions:

- a) What may be the reason of poor capability?
- b) If you were the CEO of Tele Tracking Technologies what you may have decided?



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Q3) Write short notes (Any four out of six)

[16]

- a) Idea Generation.
- b) Project Cycle.
- c) Business Plan.
- d) Marketing Analysis.
- e) Net Present Analysis.
- f) Run Tests.

Q4) Discuss the new product development process.

[16]

Q5) Explain the steps involved in testing of hypothesis.

[16]

Q6) a) What are the planning commission's guidelines?

[8]

b) Discuss the level of significance.

[8]



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Seat No	
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M.Com. (Part - I) (Semester - II)
Examination, April - 2024
Project Planning and Quantitative Techniques (Paper - IV)
Sub. Code : 90584

Day and Date : Thursday, 18/04/2024

Total Marks : 80

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

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

Q.1) a) Choose the appropriate alternative (10)

- i) Which of the following is NOT considered as a risk in project management?
 - A) Specification delays
 - B) Product competition
 - C) Testing
 - D) Staff turnover
- ii) The process each manager follows during the life of a project is known as
 - A) Project Management
 - B) Manager life cycle
 - C) Project Management Life Cycle
 - D) All of these
- iii) A 66.6% risk is considered as
 - A) very low
 - B) low
 - C) moderate
 - D) high
- iv) Which of the following is/are main parameters that you should use when computing the costs of a software development project?
 - A) travel and training costs
 - B) hardware and software costs
 - C) effort costs (the costs of paying software engineers and managers)
 - D) all of these



B) True or false**(6)**

- i) An independent relationship must exist between the attribute that can be measured and the external quality attribute.
- ii) The PERT in project management means program evaluation and review technique.
- iii) "Risk" is usually increased as the project progresses.
- iv) The basic nature of a project is a permanent one.
- v) A program is usually a group of related projects.
- vi) Quality planning is the process of developing a quality plan for project.

Q.2) Case Study**(16)**

CBI is a company that is focused on protecting the reputations, data, and brands of its clients. The challenge that the company faced was that the solutions used were unable to meet the growing needs of the organization. The systems were outdated, data sharing was not possible, and time tracking was inconsistent. The solution to the challenge was to switch to Mavenlink. The result was better interdepartmental alignment, enhancement of time tracking to support business growth, an increase in the billable utilization rate by 30%, and detailed insights for a greater success of the projects.

Questions:

- a) What type of problems were face by CBI?
- b) As a CEO, what may you have done in this situation?

Q. 3. Short Notes (any 4 out of 6)**(16)**

- a) Project Formulation.
- b) Network Analysis.
- c) Innovative Business Plan.
- d) Financial Analysis.
- e) Internal Rate of Return.
- f) Sign Test.



Q.4)What do you mean by project formulation? Explain its stages. (16)

Q.5)Explain the process of Risk Management in detail. (16)

Q.6)a) What are the contents of Project Report? (08)

b) Discuss the types of errors. (08)



Seat
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SR - 315

Total No. of Pages : 6

SHIVAJI UNIVERSITY, KOLHAPUR

M.Com-I Sem-II (CBCS-NEP 2020)

Examination March/April, 2024

Advanced Accountancy -V

Subject Code - 93989

Day and Date : Monday, 15-04-2024

Total Marks : 80

Time : 2.30 p.m. to 05.30 p.m.

Instructions :

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

Q.1 A) Choose correct alternative (10)

1. What is a hostile takeover?
 - A) An acquisition where both companies agree to the terms and conditions
 - B) An acquisition that is resisted by the target company's management
 - C) An acquisition facilitated by a neutral third party
 - D) An acquisition where both companies collaborate closely
2. How does a lessee account for a finance lease under IFRS 16?
 - A) Recognize lease payments as operating expenses
 - B) Recognize lease payments as interest expense only
 - C) Recognize lease payments as depreciation expense only
 - D) Recognize lease payments as both interest expense and depreciation expense
3. Which financial statement is most affected by the implementation of IFRS 16?
 - A) Income statement
 - B) Statement of changes in equity
 - C) Cash flow statement
 - D) Balance sheet



4. Which of the following is a motive for acquisition?
 - A) Decreasing market share
 - B) Reducing economies of scale
 - C) Diversifying product offerings
 - D) Lowering competition
5. Which of the following is considered an operating expense for an electricity company?
 - A) Purchase of land
 - B) Interest on loans
 - C) Maintenance of power lines
 - D) Dividend payments
6. How would the cost of electricity generation typically be classified in the financial statements?
 - A) Revenue
 - B) Asset
 - C) Liability
 - D) Expense
7. What is a horizontal merger?
 - A) Merger of companies operating at different stages of the production process
 - B) Merger of companies in the same industry and at the same stage of production
 - C) Merger of companies with unrelated businesses
 - D) Merger of companies located in different countries
8. Cooperative societies are governed by:
 - A) Companies Act
 - B) Partnership Act
 - C) Cooperative Societies Act
 - D) Limited Liability Partnership Act



9. Which financial statement of a cooperative society reflects its financial position at a specific point in time?
- Income statement
 - Cash flow statement
 - Statement of changes in equity
 - Balance sheet
10. What is a vertical merger?
- Merger of companies with unrelated businesses
 - Merger of companies operating at different stages of the production process
 - Merger of companies in the same industry and at the same stage of production
 - Merger of companies located in different countries.

B) State True or False (6)

- The surplus generated by a cooperative society is distributed among members based on their shareholding percentage.
- The income statement of an electricity company typically includes revenue from electricity bill collections.
- An acquisition involves the combination of two or more companies to form a new entity.
- In an acquisition, the acquiring company takes over the assets and liabilities of the acquired company.
- Depreciation expense is not a relevant consideration for an electricity company since its assets, such as power plants, have an indefinite useful life.
- Cooperative societies are governed by the Companies Act.

Q.2 Write Short Notes (Any four out of six) (16)

- Purchase consideration
- Merger of Companies
- Provision for bad debts in respect of Cooperative Society
- Leasing
- Lump Sum Method
- Electricity Company Accounts



Q.3 Om Ltd. takes a plant on lease on April 1st 2013 from Yash Leasing Ltd.

The following are the relevant details: (16)

Inception of Lease	:	1 st Jan. 2013
Lease Term	:	5 years
Depreciation	:	@20% by WDV method
Fair Value	:	7,00,000/-
Residual Value	:	Zero
Lease Payment	:	2,08,821/- at the end of each year
Implicit Rate	:	15%

You are required to give Journal Entries in the books of Lessee and Lessor by adopting Finance Lease Method.

Q.4 Problem: The following is the trial balance of The Social Electric Lighting Co. Ltd. For the year ended December 31, 2023. (16)

Dec. 31, 2022	Particulars	Dec. 31, 2023	
		Dr (Rs)	Cr (Rs)
	Nominal Capital 10000 shares of Rs. 50 each		
100000	Subscribed 5000 shares Rs. 25 paid		125000
75000	Debentures 6% interest		75000
5600	Depreciation Fund		5000
-	Calls in Arrears	5000	
46500	Freehold Land	46500	
20000	Building	25000	
30000	Machinery at station	50000	
25000	Mains	40000	
5000	Transformers Motors etc	10000	
2500	Meters	7500	
1500	Electrical Instruments	2000	
8000	General Stores (Cable, mains etc) in Stock	11750	
1250	Office Furniture	1250	
	Coal and Fuel	9500	
	Oil, waste and engine room stores	3750	



Coal, oil waste etc. in stock	500	
Repairs and Replacements	2500	
Rates and Taxes	1500	
Salaries of Secretary, manager, etc	7500	
Wages at station	15000	
Directors fees	5000	
Stationary, Printing and Advertising	3000	
Incidental expenses	500	
Law Charges	1000	
Sales of Meters		43750
Sales by Contracts		25000
Meter Rents		1500
Sundry Creditors		5000
Sundry Debtors	15000	
Cash in hand and at bank	16500	
	280250	280250

1. Provide depreciation on: Building 2.5%, Machinery 7.5% Mains 5%, Transformers etc 10%, Meters 15%.
2. A call of Rs. 5% share was payable on 30th June,2023 and arrears are subject to interest at 5% per annum.

Prepare revenue account and capital account for the year ended December 31, 2023 and Balance Sheet as on that date.

Q.5 On 1/1/2023 Limited Company was formed to take over an established business. It was registered with a nominal capital of Rs. 200000 divided as 1000 8% preference shares of Rs. 100 each and 1000 equity shares of Rs. 100 each. The vendor agreed for the purchase price of Rs. 116000. Towards this 400 fully paid preference shares and 600 fully paid equity shares were allotted on 15/1/2023 and the balance was paid in cash on 15/2/2023. (16)

The assets and liabilities taken over were as follows:



Building: Rs. 50000, Motor Lorry: 12400, Sundry Debtors: Rs. 29400, Stock-in-Trade: Rs. 36000, Cash at Bank 2200, Sundry Creditors: Rs. 31000, Outstanding Expenses : Rs. 1000.

On 15/1/2023 the remaining shares were issued to the public and all amounts duly received Rs. 20 per share on application, Rs. 40 on allotment on 31/1/2023: Rs. 20 on first call due on 15/2/2023 and Rs. 20 on final call due on 15/3/2023.

On 1/4/2023 the company also issued Rs. 100000 8% mortgage debentures at a premium of 5%.

Give necessary journal entries to record the above transactions in the books of the company and draw up its balance sheet.

Q.6 a) Calculate Purchase Consideration (Net Asset Method) from following information (8)

Balance Sheet of Amar Ltd. As on 31/3/2024

Liabilities	Amount	Assets	Amount
5000 7% Preference Shares of Rs. 10 each	50000	Building	100000
3000 Equity Shares of Rs. 20 each	60000	Debtors	12000
General Reserve	10000	Stock	18000
Debenture Sinking Fund	4000	Bank	17000
Statement of Profit and Loss Surplus	8000	Preliminary Expenses	5000
5 % Debenture	20000	Discount on issue of Debentures	5000
Creditors	6000	Underwriting Commission	1000
	158000		158000

Sahara Ltd. Agreed to take over all the assets (except bank balance) and all the liabilities. Buildings are to be taken at Rs. 120000, Stock at Book Value and Debtors subject to 5% provision for bad and doubtful debts. Creditors are subject to Reserve for discount 5%.

b) What is Mean by Operating Lease (8)



Seat No.	
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M.Com. Part-I (SEMESTER-II) (CBCS) (NEP-2020)

EXAMINATION, APRIL, 2024

Advanced Accountancy Paper-VII (Auditing)

(DSC-7) (MMA-VII)

Sub. Code : 93991

Day and Date : Thursday, 18-04-2024

Total Marks : 80

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

- Instructions :**
- 1) Question Nos. 1 and 2 are compulsory.
 - 2) Attempt any three question from Question Nos. 3 to 6.
 - 3) Figures shown in right side indicate marks.

Q1) A) Choose the correct alternative [10]

- 1) AAA stands for -----
 - A) Auditing and Accurate Standard
 - B) Accounting and Assurance Standard
 - C) Auditing and Assurance Standard
 - D) Auditing and Accounting standard
- 2) ----- System encompasses plan, methods and procedures prescribed for and practiced by internal constituents of an entity in order to bring efficiency and orderliness.

A) Internal Accounting	B) Internal Mangement
C) Internal Control	D) Internal Audit
- 3) ----- audit is to be done as per the statute applicable to the entity.

A) Management	B) Stationery
C) Statutory	D) Internal



- 3) The objective of an audit of financial statements is to enable an auditor to express an opinion on the financial statements.
- 4) Social Audit can help companies create, improve and maintain a positive public relations image.
- 5) The Comptroller and Auditor General of India (C & AG) has the right to conduct an efficiency-cum-propriety audit of Public Sector Undertakings.
- 6) The word audit is derived from the Latin word, 'Audire'.

Q2) Assume that you are appointed as an auditor of an educational institution. How would you conduct an audit while working as an auditor? **[16]**

Q3) Write short notes (Any four). **[16]**

- 1) AAS 8 : Audit Planning.
- 2) Advantages of Management Audit.
- 3) Scope of Internal Control.
- 4) AAS 5 : Audit Evidence.
- 5) Special Features of Audit of Public Sector Undertakings.
- 6) AAS 2 : Objectives and scope of Financial Statement.

Q4) What is Cost Audit? What are the types of Cost Audit? Write the difference between Cost Audit and Financial Audit. **[16]**

Q5) What do you mean by Internal Control System? Explain the need and techniques of evaluation of Internal Control System. **[16]**

Q6) A) What is Tax Audit? State the objectivees of Tax Audit and rules governing Tax Audit. **[8]**

B) Explain AAS : 1 Basic principles governing an Audit. **[8]**





Seat
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SR - 386

Total No. of Pages : 4

**M.Com. (Part-I) (Semester 2) (CBCS) (NEP)
Examination, April 2024 Business Administration
Paper-VII International Marketing
Sub. Code: 94003**

Day and Date : Thursday, 18-04-2024

Total Marks : 80

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

Instructions :

- 1) Questions No. 1 and 2 are compulsory.
- 2) Attempt any three questions from 3 to 6
- 3) Figures to right indicates full marks.

Q.1: A. Choose the correct alternatives.

(10)

1. Which factors affect international marketing decisions?:

- A. Political
- B. Economical
- C. Social
- D. All of the above

2. What does EPRG stand for?:

- A. Ethical, Political, Regional or Geographical orientation
- B. Ethnographic, Polygraphic, Regiographic or Geographic orientation
- C. Ethnocentric, Polycentric, Regiocentric or Geocentric orientation
- D. Ethical, Political, Regional or Geometrical orientation



8. What does integrated marketing communication involve in international marketing?
 - A) Using only traditional advertising channels
 - B) Integrating multiple promotional tools to convey a consistent message to global customers
 - C) Focusing solely on personal selling
 - D) Using online channels exclusively for advertising

9. government body is responsible for issuing authorizations to exporters and monitoring their corresponding obligations in India?
 - A) Ministry of Commerce and Industry (MoCI)
 - B) Directorate General of Foreign Trade (DGFT)
 - C) Reserve Bank of India (RBI)
 - D) Central Board of Excise and Customs (CBEC)

10.is the key approach of the new Foreign Trade Policy 2023 in India?
 - A) Streamlining SCOMET policy
 - B) Incentive to Remission
 - C) Developing Districts as Export Hubs
 - D) Reduction in transaction cost and e-initiatives

(b) True or False

(06)

1. The global marketing information system is a comprehensive data collection and analysis system that provides information on global markets, competitors, and other relevant factors.
2. The global marketing environment primarily includes economic factors, while demographic and socio-cultural factors have minimal impact.
3. International marketing mix decisions, such as product characteristics and pricing



strategies, are not influenced by the global market environment.

4. Globalization implies that many nations are losing some autonomy as larger countries and corporations extend their political power around the world.
5. Integrated Marketing Communication involves using multiple promotional tools to convey a consistent message to global customers, which can be challenging due to cultural diversity.
6. The Importer-Exporter Code (IEC) is a key business identification number that is mandatory for both exports and imports in India.

Q.2 State the challenges and opportunities in international marketing? (16)

Q.3 Write short notes (Any 4 out of 6) (16)

- i. Internationalization Stages
- ii. Economic Environment
- iii. Global E-Marketing Communication
- iv. PLC in the international market
- v. EXIM Bank
- vi. Significance of exchange rate

Q.4 Explain the global pricing strategies in international marketing? (16)

Q.5 Explain the foreign trade policy of government of India? (16)

Q.6. (a) State the significance of demographic environment in the international marketing? (08)

(b) State the concept of segmentation & targeting in the global market? (08)

□□□



Seat
No.

SR - 387

Total No. of Pages : 3

M.Com-I Semester-II
Business Administration P-VIII
Artificial Intelligence Applications for Management
(DSC-8) (MMD-VIII)
Subject Code : 94004

Day and Date : Friday, 19-04-2024

Total Marks : 40

Time : 2.30 p.m. to 4.30 p.m.

Instructions :

1. Question No.1 and 2 are compulsory.
2. Attempt any Three Questions From Q.No.3 to 6.

Q.1) A) Choose Correct alternative for following questions (05)

- 1 Which of the following best describes Deep Learning?
 - a. A type of machine learning that focuses on algorithms inspired by the structure and function of the brain.
 - b. An AI technique used for specific, narrow tasks.
 - c. A method for supervised learning only.
 - d. A form of natural language processing.
2. Artificial Intelligence is about
 - a. Playing a game on Computer
 - b. Making a machine Intelligent
 - c. Programming on Machine with your Own Intelligence
 - d. Putting your intelligence in Machine



3. Who is known as the-Father of AI"?
 - a. Fisher Ada
 - b. Alan Turing
 - c. John McCarthy
 - d. Allen Newell
4. Which type of AI is designed for performing specific tasks or functions within a narrow domain?
 - a. Narrow AI
 - b. General AI
 - c. Super AI
 - d. Hyper AI
5. Which statement best describes General AI?
 - a. AI systems that specialize in one particular task
 - b. AI systems with broad human-like cognitive abilities
 - c. AI systems that require constant human supervision
 - d. AI systems that can only operate in controlled laboratory environments

B) State True or False (03)

1. General AI refers to AI systems that can perform a wide range of tasks with human-like proficiency.
2. Predictive maintenance is an AI application primarily used in customer analytics.
3. Strategic implications of AI adoption in organizations include no significant changes in business processes or decision-making.

Q.2) Write Short Notes(Any 2 out of 4) (08)

1. Role of recommender systems in personalized marketing
2. Demand forecasting in supply chain management
3. Natural Language processing (NLP)
4. Narrow AI vs General AI



- Q.3** Trace the evolution of Artificial Intelligence (AI), highlighting major milestones, key figures, and its impact on society. (08)
- Q.4** Explain strategic considerations for AI adoption in organizations, including impacts on processes, decision-making, and workforce. Provide implementation recommendations. (08)
- Q.5** Discuss future trends in AI, including emerging technologies and their potential impacts on industries and society. (08)
- Q.6 a)** Outline two challenges organizations may face during the implementation of AI projects and propose strategies to overcome them. (04)
- b)** Explain future trends in AI. (04)

□□□







Seat
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SJ-309

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Shivaji University, Kolhapur
Oct. - Nov. 2023 Examination
M. Com. Part I (Semester II) (NEP)
Examination Skill Enhancement Course - II (Logic)
Subject Code : 89053 / 89725

Day and Date : Sunday, 19/11/2023
Time : 02:30 pm to 03:30 pm

Total Marks : 50

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

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

1. Logic is a science.

A. Normative

B. Physical

C. Positive Natural

D. Goods and Service Tax Act.

2. Identify the odd term from the following.

A. Logic

B. Physics

C. Ethics

D. Aesthetics

3. The fundamental aim of logic is....

A. Search of truth

B. search of beauty

C. search of morality

D. None of the above

4. Logic deals with

A. will

B. feel

C. archeological survey

D. thought.

10. is knowledge of classification, principles, models or structures pertinent to particular disciplinary area.

- A. Procedural knowledge
- B. Meta cognitive knowledge
- C. Conceptual knowledge
- D. Factual knowledge

11. Knowledge and reasoning also play a crucial role in dealing with..... environment.

- A. completely observation
- B. Partially observation
- C. Neither completely nor partially observable
- D. None of the above.



12. '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.

13. Inference can be of in nature.

- A. Inductive
- B. deductive
- C. both A and B
- D. Neither A nor B

14. One of the characteristic feature of deductive method is.....

- A. example to principle
- B. general to specific
- C. unknown to known
- D. concrete to abstract.

15. The logic which uses known results, definitions and rules of inference to prove something is called.....

- A. deductive logic
- B. inductive logic
- C. Neither A nor B
- D. None of the above,

16. Inference expressed through language is called.....

A. proposition

B. sentence

C. word

D. argument

17. The process of deriving a new truth from one or more known truths is called.....

A. percept

B. concept

C. judgement

D. inference

18. Deductive logic is.....

A. formal logic

B. material logic

C. narrative logic

D. fiction

19. The new proposition derived from premises in an Inference is called.....

A. copula

B. conclusion

C. subject

D. predicate

20. A term which consist of one word is called.....

A. concrete

B. abstract

C. simple

D. composite

21. The portion of logic which deals with form of thought is called...

A. induction

B. injection

C. direction

D. deduction

22. Logically correct argument is called

A. true argument

B. false argument

C. valid argument

D. invalid argument

23. The predicate of the conclusion in a syllogism is called.....

A. major term

B. minor term

C. middle term

D. first term

24. Deduction and induction are two types of

A. Arguments

B. terms

C. Prepositions

D. concept

25. The proposition 'Some flowers are red.' Is an example for ---- proposition.

A. Universal affirmative

B. Universal negative

C. Particular affirmative

D. particular negative

◆◆◆



