

Q.1. A) Fill in the blanks with the appropriate options given in bracket. (Any 10) (10)

1. Idea advertising includes _____ as an example
 - a) Anti-Drugs Campaign
 - b) Bank Promotion Campaign
 - c) Hotel Services
 - d) None of the Above
2. ASCI was set up in _____
 - a) 1985
 - b) 1947
 - c) 1925
 - d) 1955
3. _____ is the first Newspaper in India
 - a) Bengal Gazette
 - b) Times of India
 - c) Hindustan Times
 - d) None of the Above
4. In India, ad agencies get accreditation from _____
 - a) INS
 - b) AAAI
 - c) IMRB
 - d) ABC
5. Generally, ad agencies get commission from media of ___ percent
 - a) 10
 - b) 15
 - c) 20
 - d) 5
6. Creative pitch is prepared by a _____ to secure advertising account.
 - a) Advertiser
 - b) Salesforce
 - c) Media Agency
 - d) Ad agency
7. Advertising Standards Council of India ensure _____ in ads
 - a) Truthfulness
 - b) Misrepresentation
 - c) Untruthfulness
 - d) Fairness
8. ASCI code is applicable to misleading ads on _____
 - a) All Media
 - b) TV and Print
 - c) TV and Magazines
 - d) Print
9. _____ advertising is also known as pro bono advertising
 - a) Social
 - b) Political
 - c) Legal
 - d) Advocacy
10. _____ is the encoder of ad message
 - a) Advertiser
 - b) Customer
 - c) Media
 - d) Ad Agency
11. Under brand crisis _____ event centers around a particular brand.
 - a) Negative
 - b) Positive
 - c) Neutral
 - d) Negative and Positive
12. Brand is the incremental value of business above the value of its physical assets.
 - a) Equity
 - b) Image
 - c) Popularity
 - d) Loyalty

- B) State whether the following statements are True or False: (Any 10) (10)
1. Advertising always has a positive impact on the society.
 2. Social media has made advertising execution interactive.
 3. IMC is as same as promotion mix.
 4. Publicity is a non-paid form of personal presentation of advertising
 5. In advocacy advertising an issue or cause is central to the advertising message
 6. Rural advertising has improved consumer demand and standard of living in India.
 7. Interactive advertising agencies specialize in social media campaigns on Twitter and YouTube
 8. All advertisements directed at children are unethical
 9. In 1905 B. Dattaram 1st ad agency in India was started in Mumbai.
 10. Government authorities do not use advertising
 11. Jio has used an effective Integrated Marketing Strategy to fight competition.
 12. Sign Boards are the Oldest form of Advertising
2. Answer the following question (Any 2) (15)
- a. Explain the meaning of Integrated Marketing Communication (IMC). What are the Elements of IMC?
 - b. Discuss the classification of advertising based on media.
 - c. Briefly describe the evolution of advertising.
3. Answer the following question (Any 2) (15)
- a. What are the factors considered while selecting an advertising agency?
 - b. What is Client Turnover? Examine the reasons for Client Turnover in an advertising agency.
 - c. Define advertising agency and explain its features.
4. Answer the following question (Any 2) (15)
- a. Explain the impact of advertising on Indian Culture.
 - b. What is the role of social advertising?
 - c. Explain the Role of ASCI.
5. Answer the following question (Any 2) (15)
- a. Explain the features of Rural Advertising
 - b. Describe the role of advertising in building brand image.
 - c. Explain the communication process of advertising.
6. Write Short notes on. (Any 4) (20)
- a. Features of Advertising
 - b. Creative Pitch
 - c. Communication Process
 - d. Pro Bono Advertising
 - e. Brand Equity
 - f. AIDA
-

- Note: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q1. A) Match the Column (Any ten) (10)

Sr. No.	Column A	Sr. No.	Column B
1.	Dues to Employees	a.	12% p.a.
2.	Fluctuating Capital Method	b.	Distributed among the partners
3.	Excess Capital Method	c.	Closing Stock
4.	Amalgamation of Firms	d.	Liability
5.	Purchase Consideration	e.	Created after payment of external liability
6.	Loose Tools	f.	6% p.a.
7.	Preferential Liability	g.	Income Tax dues
8.	Interest on Partners Loan	h.	Not a fixed asset
9.	Reserve for Contingent Liabilities	i.	Amount payable by purchasing company
10.	Income Received in Advance	j.	Purchase consideration
11.	Unsold Stock at the end of the year.	k.	Highest Relative Capital Method
12.	General Reserve	l.	Separate current account is not opened
		m.	Preferential Liability.

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

1. Purchase return is deducted from Purchase
2. Excess Capital method is also known as Proportionate Capital Method.
3. Gross profit is transferred to Profit and Loss A/c.
4. Payment made in advance is shown on Assets side of balance sheet.
5. On Dissolution of a firm, Realisation account is opened.
6. Goods distributed as free sample should be credited to Trading account.
7. Partners loan is a external liability.

8. Partly paid preference shares can be redeemed.
9. Royalty on production is debited to P & L account.
10. R.D.D is Provided on Creditors.
11. AS-11 deals with amalgamation.
12. Goodwill is a liability of the business.

Q.2. Karan and Arjun are partners sharing profits and losses in the ratio of 2:3. Their trial balance as on 31st March, 2023 is given below. You are required to prepare Trading account and Profit and loss a/c for the year ended 31st March 2023 and balance for the year ending 31st March 2023 after taking into account the given adjustment. (20)

Trial Balance as on 31st March, 2023

Particulars	Rs.	Payments	Rs.
Purchases	98,000	Capitals:	
Patents Rights	4,000	Karan	30,000
Building	1,00,000	Arjun	40,000
Stock (1.4.2022)	15,000	Provident Fund	7,000
Printing and Stationery	1,750	Creditors	45,000
Sundry Debtors	35,000	Bank Loan	12,000
Wages and salaries	11,000	Sales	1,58,000
Audi fees	7,00	Reserve for Doubtful Debts	
Sundry expenses	3,500	Purchase Return	250
Furniture	8,000		3,500
10% investment (purchased on 30.9.2022)	10,000		
Cash			
Provident Fund contribution	4,000		
Carriage inward	800		
General Expenses	1,300		
	2,700		
	2,95,750		2,95,750

Adjustments:

- 1) Closing Stock was valued at Cost Price Rs.15,000. Market Price Rs.18,000.
- 2) On 31st March, 2023 stock of stationery was Rs.500.
- 3) Provide Reserve for Doubtful Debts @ 5% on Debtors.
- 4) Depreciate Building @ 5% and Patents @ 10%.
- 5) Interest on capital is to be allowed @ 5%.
- 6) Goods of Rs. 10,000 were destroyed by fire. The insurance company admitted a claim for Rs. 8000.

OR

Q2. From the following Trial Balance of M/s. Kapil & Sharma prepare a Trading Account, Profit and loss account for the year ended 31st March 2023 and a Balance Sheet as on that date. (20)

Trial Balance as on 31st March, 2023

Particulars	Rs.	Particulars	Rs.
Opening Stock	90,000	Kapil's Capital	50,000
Purchase	4,50,000	Sharma's Capital	40,000
Plant & Machinery	1,50,000	Sales	9,00,000
Carriage	33,600	Sundry Creditors	30,000
Insurance	2,100	Bills Payable	5,900
Sundry Debtors	1,20,000		
Rent	9,000		
Printing & Stationery	1,200		
Advertisement	30,000		
Bill Receivable	6,000		
Kapil's Drawing	7,000		
Sharma's Drawing	5,000		
Salaries	36,000		
Wages	40,000		
Furniture	15,000		
Royalty	2,000		
Cash at Bank	29,000		
	10,25,900		10,25,900

Adjustments:

- 1) Closing Stock in trade Rs.80,000/-.
- 2) Plant & Machinery and Furniture are to be depreciated at 10% and 20% p.a. respectively.
- 3) Bad Debts 4000/- on debtors
- 4) Outstanding Rent - Rs.1,000, Salary - Rs.2,000.
- 5) Prepaid Insurance was Rs.200.

Q.3. Aka, Kaka and Dada are partners sharing profits and losses in the ratio 4:2:1. They decided to dissolve the partnership as on 31st March 2023 when their Balance sheet was as under: (20)

Balance Sheet as on 31st March 2023

Liabilities	Rs.	Assets	Rs.
<u>Partners Capital:</u>		Land & Building	1,00,000
Aka	2,00,000	Machinery	3,00,000
Kaka	1,20,000	Debtors	90,000
Dada	40,000	Stock	69,000
10% Loan (unsecured)	80,000	Cash and Bank	1,000
Bills Payable	60,000		
Creditors	60,000		
	5,60,000		5,60,000

Rs.1,600 has to be provided for realization expenses.

Thereafter all cash received should be distributed among the partners.

The amounts were realized in installment as follows:

1 st Realisation	Rs.1,20,600
2 nd Realisation	Rs.1,00,000
3 rd Realisation	Rs.1,58,000
4 th Realisation	Rs. 55,400

The actual realization expenses were Rs.1,000. Prepare a statement showing piecemeal distribution of cash as per Excess Capital Method.

OR

Q.3. P, Q and R were in partnership sharing profits and losses in the 2:2:1 respectively. The partnership was dissolved on 1st April, 2022 their Balance sheet as on 31st March, 2022 was as follows: (20)

Balance Sheet as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	2,05,000	Cash	20,000
General Reserve	50,000	Sundry Debtors	1,75,000
<u>Capital Account:</u>		Stock	1,10,000
P	1,75,000	Machinery	3,60,000
Q	2,05,000	Furniture	90,000
R	1,20,000		
	7,55,000		7,55,000

Sundry creditors have to be paid Rs.1,90,000 in full settlement. A sum of Rs.15000 have to be provided for expenses of realization. The assets were realized as under:

Date of Realization	Assets Realized	Rs.
12/04/2022	Sundry Debtors	1,25,000
25/04/2022	Stock	77,500
10/05/2022	Machinery	2,80,000
26/05/2022	Furniture	42,000

The actual realization expenses were Rs.14,000. Prepare a statement showing piecemeal distribution of cash as per Excess Capital Method.

Q4. Following is the Balance sheet of two firm as at 31st March 2023. (20)

Balance Sheet as on 31st March 2023.

Liabilities	LM & Co.	PQ & Co.	Assets	LM & Co.	PQ & Co.
Capital Accounts			Premises	-----	10,000
L	23,000	-----	Computers	20,000	-----
M	23,000	-----	Furniture	10,000	14,000
P	-----	36,000	Inventory	18,000	16,000
Q	-----	24,000	Debtors	12,000	28,000
General Reserve	-----	6,000	Bank	4,000	8,000
Creditors	10,000	8,000	Cash	2,000	4,000
Bills Payable	10,000	6,000			
Total	66,000	80,000		66,000	80,000

It was mutually agreed to amalgamate the business from 1st April 2023. The terms of amalgamation were as follows:

- 1) Premises was valued at Rs.20,000 and computers at Rs.24,000.
- 2) Furniture was not taken over by new firm.
- 3) A reserve of 10% is to be created on debtors.
- 4) Goodwill was valued as: M/s. LM & Co. at Rs.20,000 and that of M/s. PQ & Co. at Rs.30,000.
- 5) The new firm also assumed other assets and liabilities of old firm at book value.

You are required to prepare:

- 1) Statement of Purchase Consideration.
- 2) Necessary Ledger Account in the books of old firm and the Balance Sheet of new firm M/s. LMPQ & Co.

OR

- Q4. Aayush and Banti were carrying on business of supply of Electronic items as sole readers. Their Balance Sheet is as given below. (20)

Balance Sheet as on 31st March 2023.

Liabilities	Aayush	Banti	Assets	Aayush	Banti
Capital Accounts	3,00,000	4,00,000	Fixed Assets	1,60,000	2,00,000
Bills Payable	2,00,000	1,60,000	Stock	2,00,000	1,00,000
Bank Overdraft	1,00,000	-----	Debtors	2,40,000	2,20,000
			Cash Balance	-----	40,000
Total	6,00,000	5,60,000		6,00,000	5,60,000

Both the parties decided to amalgamate their business and form a new partnership firm under the name of M/s. AB & Co. on 1st April 2023. The terms of amalgamation were as follows:

- 1) Fixed assets were reduced by 10%
- 2) Stock of Ms. 'R' to be reduced by 20%
- 3) Stock of 'S' to increase by 10%
- 4) A reserve at 5% to be created against debtors.
- 5) Both parties to be credited with goodwill of 1,00,000 each.
- 6) The bank overdraft of Ms. 'R' is to be paid by her privately

You are required to prepare:

- 3) Statement of Purchase Consideration.
- 4) Necessary Ledger Account in the books of A and B.

- Q5. (A) Explain the method of calculating Purchase Consideration. (10)
 (B) What Piecemeal Distribution of cash? Explain order of payment. (10)

OR

Write short on (any four) (20)

- 1) Preferential Liabilities
- 2) Purchase consideration
- 3) Conversion of Partnership Firm into Limited Company.
- 4) Partnership Deed
- 5) Fluctuating Capital Method.
- 6) Highest Relative Capital Method

Note:- 1. All questions are compulsory.
2. Figure to the right indicate full marks.

- Q. 1 Answer any **two** questions of the following (20)
- What do you mean by Contract and Agreement
 - Define Offer and Acceptance. What are the rules of valid offer and acceptance
 - What do you mean by capacity to contract?
 - Write a note on consideration?
- Q. 2 Answer any **two** questions of the following (20)
- Explain in detail free consent.
 - What are contingent contracts
 - Explain quasi contract in detail
 - What are different modes of discharge of contract
- Q. 3 Answer any **two** questions of the following (20)
- Explain contract of Indemnity
 - Define Bailment. State rights and duties of bailor
 - How an agency is created
 - Write a note on Pledge
- Q.4 Answer any **two** questions of the following (20)
- Distinguish between Sale and Agreement to sell
 - Write a note on Conditions & Warranties
 - Explain the concept of Caveat Emptor, state its Exceptions
 - What are the various rights of an unpaid seller
- Q.5 Answer any **two** questions of the following (20)
- What are the characteristics of a Negotiable Instrument
 - Explain Promissory note in detail
 - Write a note on Cheque
 - What are the presumptions under the Negotiable Instruments Act
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- Note: 1) All questions are **compulsory**.
2) All questions have internal choice.
3) Figures to the right indicate full marks.

1. A) multiple choice question (Answer any 10 out of 12) (10)

1. _____ is the art of getting things done through and with people in formally organised groups
a) Planning b) Management
c) Arrangement d) Adjustment
2. The scientific management concept was first developed by _____.
a) Henri Fayol b) Frederick W. Taylor
c) Luther Gulick d) Adam Smith
3. Elton Mayo and _____ are the main contributors of human relations approach.
a) Hawthorne b) Mary Parker Follett
c) Frederick W. Taylor d) Max Weber
4. The _____ are used for a specific activity. It include budgets, schedules, programmes and projects.
a) Single-use plans b) Multi-use plans
c) Standing plans d) Statutory plans
5. The term MBO was first popularized by _____ in 1954 in his book “The Practice of Management”.
a) Peter Drucker b) Mary Parker Follett
c) Philip Kotler d) Henri Fayol
6. Game Theory, Decision Tree, Linear Programming, etc are the few techniques of _____ Decision Making Techniques.
a) Programmed b) Non-Programmed
c) Quantitative d) Qualitative
7. _____ relations with the superior could be one of the reasons for non-acceptance of authority by the subordinate.
a) Cordial b) Friendly
c) Hostile d) Subordinative
8. _____ is the oldest form of organization structure.
a) Line and Staff b) Matrix
c) Line d) Hybrid
9. In _____ organisation structure, there are more subordinates under one superior.
a) Tall b) Horizontal
c) Flat d) Vertical
10. _____ is the act of stimulating someone or oneself to get a desired course of action, to push the right button to get a desired reaction.
a) Direction b) Dedication
c) Coordination d) Motivation
11. _____ communication takes place through signs, pictures, visuals, body language, charts and graphs.
a) Formal b) Verbal
c) Informal d) Non-verbal

12. _____ of leadership style is more followed in government departments.

- a) Autocratic Style b) Participative Style
- c) Consultative Style d) Bureaucratic

Q1) (B) State whether the statement is True OR False (Answer any 10 out of 12) (10)

1. Management is applicable to business and non business organizations.
2. Division of work only leads to specialization.
3. Peter Drucker stated 3 dimensions of management for every organisation.
4. The mission statement reflects only the philosophy of the organization.
5. Coordination is the essence of management.
6. MBE enables top management to focus on strategic planning and control.
7. Informal organization is a network of personal and social relations, existing in a formal organization.
8. In line organization, the principle of unity of command is strictly followed.
9. In flat organisation, there are more levels of management.
10. Job enrichment refers to horizontal expansion of a job.
11. Noise is a semantic barrier in communication.
12. Leadership style is a pattern of behaviour of a leader while dealing with subordinates.

2. Answer the following question (Answer any 2 out of 3) (15)

1. Explain briefly the functions of management.
2. Discuss any 8 principles of management propounded by Henri Fayol.
3. Explain the significance of Indian ethos to management.

3. Answer the following question (Answer any 2 out of 3) (15)

1. Discuss the importance of planning in business organisations.
2. What is coordination? Explain its importance.
3. Explain the components of MIS.

4. Answer the following question (Answer any 2 out of 3) (15)

1. Discuss the features of line and staff organisation.
2. Distinguish between Tall and Flat Organisation.
3. Distinguish between centralisation and decentralisation.

5. Answer the following question (Answer any 2 out of 3) (15)

1. Explain the importance of motivating the employees.
2. Briefly explain different leadership styles.
3. What are the essentials of a good control system.

6. Write short notes (Answer any 4) (20)

1. Steps in MBO Process
 2. Essentials of Decision Making
 3. Elements of Scientific Management
 4. Qualities of good leader
 5. Span of management
 6. Barriers to Effective Communication
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Note:- 1. All questions are compulsory.
2. Figure to the right indicate full marks.

1. A) State whether the following statements are True or False: (Attempt any Eight) **8**

1. The First Generation of Computers used integrated circuits.
2. The speed of Second Generation Computer were measured in pico seconds.
3. Operating System were developed in the third generation of computers.
4. Super Computers are the largest Computers made tody.
5. The format character %d is used to represent integers.
6. Every C-Programs ends with a closing brace.
7. Break statement takes the control out of the program.
8. Nested if() means one if () within another if().
9. The logical AND is written as && in C language.
10. j++ is called a pre-increment of the value of j.

B) Select the appropriate option from the following; (Attempt any Seven) **7**

1. Flow lines or arrows in a flowchart are used to connect _____.
a) Two terminals b) Two connectors c) Two input/ouput d) All of these
2. Second Generation co mputers are based on _____.
a) Artificial Intelligence b) transistors c) vaccum tubes d) Integrated circuits
3. A formatted input function is _____.
a) scanf () b) printf() c) put() d) getchar()
4. The diamond shape in the flowchart signifies.
a) Processing b) decision making c) Input/Output d) Star/End
5. _____ computers are used in weather monitoring system.
a) Anolog b) Digital c) Hybrid d) None of these
6. case statement is used in _____.
a) for() b) while () c) if() d) switch()
7. The functions putchar() and puts() are both _____ functions.
a) input and output b) Input c) output d) None of these
8. Which of the following is a system software?
a) Microsoft word b) Microsoft Windows XP c) Tally d) Corel Draw
9. Using a single if() we can check at the most _____ alternatives.
a) 1 b) 2 c) 3 d) 4
10. The hexadecimal number system has a base of _____.
a) 2 b) 8 c) 10 d) 16

2. Answer the following questions:

A) What are the different types of computers? Explain the features of each of them? **8**

B) Convert the following binary numbers to decimal. **7**

- a) $(100011)_2$ b) $(111111)_2$ c) $(1010101)_2$

OR

2. C) Differentiate between Analog and Digital Computers **8**
D) Explain characteristics of computer **7**

3. Answer the following questions:

- A) What is E-Commerce? Why is it so popular now? Give the few E-Commerce Sites name. **8**
B) Write an algorithm to find the average of two numbers. **7**

OR

3. C) Draw the flowchart that read two numbers and prints the largest number. **8**
D) Discuss the applications of computer in relation with social media, website advertising **7**

4. Answer the following questions:

- A) Explain the different storage classes in C. **8**
B) Write a Program to input the cost Salvage value and estimate life in years of an asset and display the annual depreciation when. **7**

OR

4. C) What is the output of the following C program. **8**

```
#include<stdio.h>
void main()
{
    float p=31.446, q=434.987;
    printf(“%2f  %.0f\n”, p,q);
    printf(“%-8.3f  %+10.1f\n”, p, q);
}
```

- D) Give the output of the following C program: **7**

```
#include<stdio.h>
void main()
{
    int x=4, y=10;
    x=x++;
    y+=++x;
    y--;
    x-=2;
    printf(“%d  %d \n”, x, y);
}
```

5. Answer the following questions:

- A) Write a program in C to calculate and display the sum of 1+2+3+.....+100 **8**

B) Sales tax is calculated on the basis of sales as follows:

7

Sales	Sales Tax
First 5000	2%
Next 20 000	5%
Excess	8%

Write a C program to input the bill no. (b) and Sales Amount (s) and Display the Bill No. Sales Amount, Sales Tax(t), Total Amount(ta).

OR

5. C) Write short s notes on any Three of the following giving suitable example:

15

1. The continue statement
 2. for() loop
 3. while () loop
 4. Nested if
 5. switch()
-

- Note: 1) All questions are compulsory.
2) All questions carry equal marks.
3) Draw neat diagrams wherever necessary.

1. A) Explain the following concepts (Any Five) (10)
1. Gross Domestic Product
 2. Trade Cycle
 3. Aggregate Demand Function
 4. Marginal Propensity to Consume
 5. Investment Multiplier
 6. Liquidity Trap
 7. Cash Reserve Ratio
 8. Demand-Pull Inflation
- B) Choose the right answer from the given options and rewrite the statement: (10)
1. Which of the following schools of thought in macroeconomics focuses on the role of money supply and central bank?
 - a. Development economics
 - b. Classical school
 - c. Monetarism
 - d. Keynesian school
 2. What is the total money value of the goods and services produced by the nationals during a given year?
 - a) NDP
 - b) GDP
 - c) GNI
 - d) NNP
 3. According to which law the supply creates its own demand?
 - a. Keynes
 - b. Pigou's
 - c. Say's
 - d. Samuelson's
 4. Keynes considered _____ as the determinants of investment.
 - a. Marginal efficiency of capital
 - b. Rate of interest
 - c. Both a and b
 - d. None of these
 5. On which side of the following curve there is excess supply in the goods market?
 - a. Left side of LM curve
 - b. Left side of IS curve
 - c. Right side of IS curve
 - d. Right side of LM curve

6. Laffer curve brings out the relationship between
 - a. Price level and employment
 - b. Price level and investment
 - c. Income and saving
 - d. Tax revenue and marginal tax rate
7. Money supply is determined by _____.
 - a. Monetary base
 - b. Community's choice
 - c. Cash reserve ratio
 - d. All of the above
8. Among the Cambridge economist, _____ pioneered the cash-balance theory.
 - a. Irving Fisher
 - b. J.S. Mill
 - c. Adam Smith
 - d. Alfred Marshall
9. In cost-push inflation the supply curve shift to the
 - a. Horizontally downward
 - b. Right
 - c. Horizontally upward
 - d. Left
10. Government's budgetary policy during inflation should aim at
 - a. Increasing expenditure
 - b. Increase in investment
 - c. Lowering taxes
 - d. Decreasing expenditure

2. Answer any **TWO** of the following. (20)
 - a) Define macroeconomics. Discuss the various schools of thought of macroeconomics.
 - b) Explain the concepts of national income.
 - c) Examine the criticisms of say's law of market.
 3. Answer any **TWO** of the following. (20)
 - a) Discuss in brief subjective and objective factors of consumption function.
 - b) Explain the concept of MEC. What are the factors of short-run and long-run MEC?
 - c) Discuss the relevance of Keynesian theory for developing economies.
 4. Answer any **TWO** of the following. (20)
 - a) Drive the LM curve and explain about their slope.
 - b) Discuss the relationship between unemployment and inflation.
 - c) Explain the supply-side economics. What is its criticism?
 5. Answer any **TWO** of the following. (20)
 - a) Explain the Cambridge cash balance approach to quantity theory of money.
 - b) Examine the effects of inflation on economic activities and different sections of people.
 - c) What is inflation? Discuss the measures of controlling inflation.
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DAC – 31. S. Y. B.Com. SEM- III ATKT Exam. MARCH-2023 Time: 2.30 Hrs.

Date: 20-03-2023

Subject: Foundation Course

Marks: 75

N.B. (1) All questions are compulsory.

(2) Figures to the right indicate full Marks.

1. A). EXPLAIN THE FOLLOWING CONCEPT (ANY FIVE). (15)

1. Minorities.
2. National Commission for S.C.
3. Prevention of Disasters.
4. Concept of Disaster.
5. Science in the classical Era.
6. Theoretical Science.
7. Written Communication.
8. Leadership Skills.

OR

B) Write a detailed note on the foundation course (semester III) project submitted by you.

2. A) Discuss the Constitutional and legal Rights of Elderly persons. (15)

OR

B) Describe national human rights commission.

3. A) Explain the concept and characteristics of disasters. (15)

OR

B) Write note on disaster preparedness.

4. A) Discuss the development of science in the age of reason and Enlightenment. (15)

OR

B) Distinguish between science and Technology.

5. A) Explain the advantages and disadvantages of Non-verbal Communication. (15)

OR

B) Discuss the guidelines for group discussion.

Note: 1) All questions are compulsory.
2) Figures to the right indicates full marks.

1. A) Select the most appropriate answer. (Any ten) (10)
1. _____ Provide information about financial position of the company.
 - a) Revenue statement
 - b) Cash flow statement
 - c) Balance sheet
 - d) Working capital statement
 2. Operating Ratio is an indicator of _____
 - a) Operating efficiency
 - b) Production efficiency
 - c) Sales efficiency
 - d) Finance efficiency
 3. The capital required to finance day to day activities of the business is known as _____
 - a) Fixed capital
 - b) Working Capital
 - c) Proprietor's capital
 - d) Borrowed capital
 4. Asset which can be converted into cash within one year are _____
 - a) Fixed asset
 - b) Fictitious asset
 - c) Current asset
 - d) Current liability
 5. Comparison of performance of a company over a period of time on the basis of base year is known as _____
 - a) Cost benefit analysis
 - b) Comparative analysis
 - c) Trend analysis
 - d) Common size analysis
 6. Goodwill is an _____ asset.
 - a) Current
 - b) Tangible
 - c) Intangible
 - d) Fixed
 7. General reserve is created out of _____
 - a) Profit
 - b) Income
 - c) Expenditure
 - d) Dividend
 8. Current Ratio show _____
 - a) Short term financial ratio
 - b) Collection efficiency
 - c) Financial Stability
 - d) Higher profitability

9. Asset which can be converted into cash within one year are _____
- Current asset
 - Fixed asset
 - Fictitious asset
 - Working Asset
10. In the vertical Balance sheet, Bank Overdraft is considered as _____
- Current Asset
 - Fixed Asset
 - Current Liability
 - Intangible Asset
11. If cash flow are not uniform, the calculation of payback period takes as _____
- Common profit
 - Positive position
 - Cumulative form
 - Future form
12. The current worth of a sum of money to be received at a future date is called _____
- Future value
 - Present Value
 - Salvage value
 - Accounting Rate of Return

B) State whether the following statements are True or False. (Any ten) **(10)**

- Net Working Capital means Total Current Asset.
- Cash flow and Accounting profit are different.
- There is a time element involved in capital budgeting.
- Outsider's contribution is not included in proprietor's fund.
- Owners fund and borrowed fund are two constituents of total funds of a company.
- Liquid ratio is used to determine the company's long term solvency.
- Permanent working capital remain constant.
- Combined ratio shows the relationship between two figures which are taken from the balance sheet only.
- Depreciation is a cash business expenditure.
- Capital budgeting decisions are long term investment decisions.
- Trend analysis shows the trend in the performance and position of an organization.
- Net Profit Ratio is a measure of profitability.

Q2 A) Following are the Profit and Loss Accounts of M/s Raj Ltd for the year ended 31st March 2021 and 2022. Prepare comparative Income statement in vertical form suitable for analysis

Profit and Loss Account for the year ended 31st March 2020 and 2021 **(20)**

Particulars	2021 Rs.	2022 Rs.	Particulars	2021 Rs.	2022 Rs.
To Opening Stock	70000	90000	By Sales	700000	800000
To Purchases	140000	190000	By Interest	60000	70000
To Wages	40000	70000	By Closing Stock	20000	30000
To Salaries	70000	70000			
To Office Rent	60000	65000			
To Advertising Expenses	80000	62000			
To Travelling Expenses	65000	80000			

To Income Tax	55000	60000			
To Net Profit	200000	213000			
Total	780000	900000	Total	780000	900000

OR

2. B) Calculate the Trend Analysis for the following Balance sheet of SBS Limited. (20)

Particulars	Amounts			Percentage		
	31-3-2020	31-3-2021	31-3-2022	31-3-2020	31-3-2021	31-3-2022
I. Sources of Fund						
Equity share Capital	5,00,000	6,50,000	6,50,000	?	?	?
10% Debenture	2,50,000	4,50,000	12,50,000	?	?	?
Capital employed	7,50,000	11,00,000	19,00,000	?	?	?
II. Application of Fund						
Fixed Asset	3,00,000	5,50,000	10,50,000	?	?	?
Investment	1,50,000	1,50,000	2,50,000	?	?	?
Current Asset :						
Bank	4,50,000	5,50,000	3,00,000	?	?	?
Other Current Asset	1,30,000	70,000	4,00,000	?	?	?
Total Current Asset	5,80,000	6,20,000	7,00,000	?	?	?
Less : Current Liability	2,30,000	2,20,000	1,00,000	?	?	?
Working Capital	3,50,000	4,00,000	6,00,000	?	?	?
Capital Employed	7,50,000	11,00,000	19,00,000	?	?	?

3. A) Following is the Trading and Profit and Loss Account for the year ended 31st March 2022 and Balance sheet as on that date of Sundar Sai Dham Ltd. (20)

Trading and Profit and Loss Account for the year ended 31st march 2022

Particulars	Amount	Particulars	Amounts
To Opening Stock	2,50,000	By Sales (credit)	37,00,000
To Purchase	26,00,000	By Closing Stock	5,00,000
To Gross Profit c/d	13,50,000		
	42,00,000		42,00,000
To Office & Administration Exp	2,70,000	By Gross Profit b/d	13,50,000
To Interest	72,000	By Profit on sale of Asset	50,000
To Office Rent	60,000		
To Selling & Distribution Exp	1,00,000		
To Dep. On office Building	1,20,000		
To Provision for Tax	2,78,000		
To Net profit c/f	5,00,000		
	14,00,000		14,00,000

Balance sheet as on 31st March 2022

Liability	Amount	Asset	Amount
Equity Share Capital (10 each)	5,00,000	Fixed Asset (at cost)	12,40,000
11% Pref. Share Capital	3,00,000	Short Term Investment	1,00,000
Reserve and Surplus	5,00,000	Trade Receivable	9,50,000
12% Debenture	6,00,000	(last year Rs.9,00,000)	
Trade Payable	3,00,000	Inventories	5,00,000
Bank Overdraft	2,00,000	Cash and Cash Balance	1,50,000
Provision for Depreciation	4,00,000	Discount on issue of Debenture	60,000
Provision For Income Tax	2,00,000		
	<u>30,00,000</u>		<u>30,00,000</u>

From the above information calculate following Ratios.

- | | |
|-------------------------------|---------------------------------|
| 1. Current Ratio | 6. Capital Gearing Ratio |
| 2. Inventory Turnover Ratio | 7. Gross Profit Ratio |
| 3. Return on Proprietors fund | 8. Office & Adm. Ratio |
| 4. Operating Ratio | 9. Selling & Distribution Ratio |
| 5. Debtors Turnover Ratio | 10. Comment on Current Ratio |

Note: Assume 360 days in a year. Drafting Vertical Statement is not expected.

OR

3 B) From the following Balance sheet as on 31st March 2021 of M/s Rakesh Pvt. Ltd. You are required to prepare Common size Balance sheet in vertical form. (20)

Liabilities	Rs.	Assets	Rs.
Share Capital	180000	Building	195000
Reserve and Surplus	50000	Stock	60000
Debentures	55000	Debtors	55000
Bills Payable	25000	Cash	50000
Creditors	30000	Bank	30000
Outstanding Expenses	20000		
Provision for Tax	30000		
Total	390000	Total	390000

4. A) From the following data provided by M/s. Sunny Ltd. estimate working capital requirements for the year ended 31st March 2022. (20)

- a. Estimated activity/operations for the year 60,000 units (12 months).
- b. Raw Material remains in stock for 2 months and Production cycles takes 2 months.
- c. Finish Goods remaining in stock for 2 months.
- d. 2 months credit is allowed by Supplier.
- e. 4 months credit is allowed to Debtors.
- f. Time lag in payment of wages and overheads is 2 months each.
- g. Cash and Bank Balance to be maintained of Rs.25,000.
- h. Selling price per unit is Rs.15.

- i. Margin of safety @ 10%
- j. Analysis of cost per unit as follow
 1. Raw Material $\frac{1}{3}$ rd of sales.
 2. Labour and overheads in the ratio of 6 : 4 per unit.
 3. Profit is at Rs. 5 per unit.

You are required to forecast working capital required / requirement for the year 2022.

OR

4. B) Ahmednagar Manufacturing Co. Ltd. considering two project. Both require an initial cash investment of Rs. 1,00,000 each (cash outflow).

Particulars	Machine A	Machine B
Cash Inflow:		
Year 1	10,000	30,000
Year 2	30,000	30,000
Year 3	30,000	30,000
Year 4	30,000	10,000
Year 5	30,000	-
Year 6	40,000	-

Present Value of Rs.1 at 10% Discount factor.

Year	1.	2.	3.	4.	5.	6.
P.V.	0.909	0.826	0.751	0.683	0.621	0.564

You are required to calculate:

1. Payback Period
2. Net Present Value

5. A) Answer the following: (20)

1. Users of Financial Statement
2. What is Working Capital? Explain the factors determining working capital requirement.

OR

5. B) Write short notes. (Any four) (20)

1. Gross Profit Ratio
 2. Classification of Current Assets
 3. Payback Period Method
 4. Borrowed Fund
 5. Share Capital
-