



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE AND ECONOMICS
ISO 9001:2015 CERTIFIED

Date: 17th November, 2022

NOTICE

B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester I, November, 2022

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. **Time of Submission of the Projects- Timings 11 am to 12.30 pm Reporting time for students is 10.45 am Venue: FT 3.**
2. Students have to be present in person for the submission.
3. Internal project topics follow this instructions sheet.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
5. Print out of the questions uploaded should be attached along with the project.
6. Students should also enclose a photocopy of the ATKT fee paid receipt along with each project.
7. On the date of submission there will be a viva voce.
8. If the student fails to present himself on the given date and time he will be marked ABSENT for the said subject.
9. Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstances.

Prof. Sailee S
BAF Coordinator
DI/N-STD/GEN/00

Prof. Durgesh Kenkre
Exam Convenor

Prof. Subhashini Naikar
Vice Principal (SFC)

Dr. Kiran Mane
I/C Principal

Name of the subject	Name of the Professor	Date of project submission and viva voce Class room
1. Financial Accounting-I & 2. Financial Management-I	PROF. RAHUL YADAV	26/11/2022 – FT 3
1. Foundation Course 2. Business Communication-I	PROF. SARITA JHA & PROF. SNEHA HATHI	26/11/2022 – FT 3
1. Cost Accounting-I	PROF. SAILEE S	26/11/2022 – FT 3

**Internal Question Bank for ATKT Internal Examination
November, 2022 FYBAF Semester I**

Subject: Financial Accounting - I

Roll No. 1184 (VISHWAKARMA SHIVANGI VEDPRAKASH)

1. Features of Hire Purchase System
2. AS-1
3. On 1/1/2010 Mittal Metals purchased one machine from Anil Ltd on hire purchase system the cash price of the machine is Rs 250000. The firm paid down payment Rs 40000 on 1-January 2010 & balance in three annual installments of Rs70000 each plus interest at 5%p.a. commencing from 31-December 2010. Depreciation is charged at 20%p.a. every year. Prepare necessary ledger accounts in books of Mittal Metals for three years.
4. The following information is provided by Abhishek Ltd for the month of December 2016

Date	Particulars	Units	Rate
1	Opening balance	2500	18
4	Purchases	3000	20
6	Sales	5000	--
18	Purchases	10000	21
22	Sales	7000	
28	Purchases	2000	22
31	Sales	4500	

Calculate closing stock using FIFO & Weight Average method as on 31-December 2016.

5. State giving reasons whether the following is Capital Expenditure, Revenue Expenditure & Deferred Revenue Expenditure.
 - a. Cost of training the employees.
 - b. Amount received on issue of debentures.
 - c. Heavy expenditure incurred on advertisements.
 - d. Wages paid to workers for erection of machinery.
 - e. Payment of import duty on purchases of raw materials.

Subject: Foundation Course – I

Roll No. 1061 (JAISWAL HIMANSHU RAJKUMAR)

1. Explain the concept of globalization.
2. Causes of migration.
3. What are the fundamental rights?
4. Explain right to equality.
5. Explain poverty and environment

Roll No. 1068 (KADAM ARYAN JITENDRA)

1. Explain the components of sustainable development.
2. Meaning and causes of stress.
3. Causes of aggression
4. Methods of responding to conflicts.
5. Maslow's theory of self-actualization.

Roll No. 1091 (MISHRA KISHAN RAVINDRAKUMAR)

1. Explain the multi-cultural diversity of Indian society?
2. Discuss the Concept of linguistic diversity in relation to the Indian situation?
3. Elaborate the concept of diversity as difference?
4. Explain the concept of female foeticide (declining sex ratio)?
5. Discuss the inequalities faced by people with disabilities

Roll No. 1133 (RATHOD VANSH MANOJ)

1. Discuss the caste system and inter-group conflicts?
2. Examine the causes and effects of conflicts arising out of regionalism?
3. Examine the causes and effects of conflicts arising out of linguistic differences?
4. Discuss The structure of the Constitution-the Preamble, Main Body and Schedules?
5. Discuss the Fundamental Duties of the Indian Citizen?

Roll No. 1152 (SHAIKH TANVEER SALIM)

1. Basic features of the Constitution?
2. Discuss the concept of tolerance, peace and communal harmony as crucial values?
3. Role and significance of women in politics?
4. Local self-government in urban and rural areas?
5. Population distribution according to religion?

Subject: Financial Management – I

Roll No. 1152 (SHAIKH TANVEER SALIM)

1. What is Finance and Financial Management and role of finance manager?
2. Explain meaning and features of operating leverage.
3. Cost of Debentures – explain all type of formulae used to calculate K_d .
4. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	1/3	12%
Debt	1/3	9%
Preference	1/3	15%

5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	0.25	12%
Debt	0.35	9%
Preference	0.40	15%

Subject: Cost Accounting – I

Roll No. 1019 (CHETTY ABISHA L SAKRAYAS)

1. Determine the EOQ from the following particulars:
Annual consumption: 675 units
Cost of material: Rs. 30 per unit
Cost of placing an order Rs. 18
Annual Carrying cost of one unit: 10% of inventory value.

2. The following information is available in respect of Material “A”

Re-order Quantity- 3,000 units

Re-order period- 4 to 6 weeks

Maximum consumption (per week)- 800 units

Normal consumption (per week) 600 units

Minimum consumption (per week) 500 units.

Find out – RE-order level, Minimum level, Maximum level, and Average stock level.

3. What do you mean by Cost Accounting and what are its 3 basic objectives?

4. The following information is available in respect of material:

Minimum consumption – 250 units per week,
week

Maximum consumption – 400 units per week

Normal Consumption – 300 units per week

Re-order quantity – 1,500 units per week

Re-order period – 4 to 6 weeks

Emergency Reorder period – 2 weeks

Calculate Average Level and Danger Level

5. From the following information **calculate stock turnover ratio:**

Gross Sales - Rs 500000,

Sales Return – Rs 25000

Opening stock – Rs 70000

Closing stock at cost – Rs 85000

Purchase – Rs 300000

Direct Expenses – Rs 100000

Roll No. 1062 (JAISWAL LAXMI SANTOSH)

1. Write a short note on Cost Classification?

2. The following are the details of receipts and issues of a material of stores in a manufacturing company for the period of three months ending 30th June, 2014:

Receipts:

Date	Quantity (kg.)	Rate per kg. (₹)
April 10	1,600	5.00
April 20	2,400	4.90
May 5	1,000	5.10
May 17	1,100	5.20
May 25	800	5.25
June 11	900	5.40
June 24	1,400	5.50

There was 1,500 kg. in stock at April 1, 2014 which was valued at 4.80 per

kg. Issues:

Date	Quantity (kg.)
April 4	1,100
April 24	1,600
May 10	1,500
May 26	1,700
June 15	1,500
June 21	1,200

Issues are to be priced on the basis of weighted average method.

3. From the following information you are required to calculate the bonus and earnings under Emerson Efficiency System. The relevant information is as under:

Standard working hours: 8 hours a day

Standard output per hour in units: 5

Daily wage rate: Rs. 50

Actual output in units

Worker A 25 units

Worker B 40 units

Worker C 45 units

4. Difference between Allocation and Apportionment
5. Difference between cost Accounting and management accounting?

Roll No. 1088 (MIRZA HASANHAIDAR KHURSHEEDHAIDAR)

1. Calculate the earnings of workers A, B and C under Straight Piece Rate System and Merrick's Piece Rate System from the following particulars:

Normal Rate per Hour ` 5.40

Standard Time per Unit 1 Minute

Output per day is as follows:

Worker A – 390 Units

Worker B – 450 Units

Worker C – 600

Units Working hours

per day are 8.

2. Explain the concept of "ABC Analysis" as a technique of inventory control?
3. Distinguish between Re-order level and Re-order quantity?
4. Two workmen, Andrew and Baker, produce the same product using the same material. Andrew is paid bonus according to Halsey plan, while Baker is paid bonus according to Rowan plan. The time allowed to manufacture the product is 100 hours. Andrew has taken 60 hours and Baker has taken 80 hours to complete the product. The normal hourly rate of wages of workman Andrew is ` 24
Per hour. The total earnings of both the workers are same. Calculate normal hourly rate of wages of workman Baker.

5. The following particulars are available for the month of September, 2013:

	₹
Lease rental	35,000
Power & Fuel	4,20,000
Wages to factory supervisor	6,400
Electricity	5,600
Depreciation on machinery	16,100
Depreciation on building	18,000
Payroll expenses	21,000
Canteen expenses	28,000
ESI and Provident Fund Contribution	58,000

Followings are the further details available:

Particulars	M	N	O	P	Q
Floor space (square meter)	1,200	1,000	1,600	400	800
Light points (nos.)	42	52	32	18	16
Cost of machines (₹)	12,00,000	10,00,000	14,00,000	4,00,000	6,00,000
No. of employees (nos.)	48	0	0	15	25
Direct Wages (₹)	1,72,800	52	45	36,000	25
HP of Machines	150	1,66,400	1,53,000	-	53,000
Working hours (hours)	1,240	180	120	1,440	-
			1,200		1,440

		1,600			
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The expenses of service department are to be allocated in the following manner:

	M	N	O	P	Q
P	30%	35%	25%	-	10%
Q	40%	25%	20%	15%	-

You are required to calculate the overhead absorption rate per hour in respect of the three production departments.

Subject: Business Communication – I

Roll No. 1152 (SHAIKH TANVEER SALIM)

1. Explain the importance of communication.
2. Explain the role of a CV in the interview process.
3. Name any one telecommunications channel.
4. Explain the role of channels in transmission of information.
5. Explain any two functions of communications.