



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001: 2015 Certified

Date: 27/03/2024

NOTICE

B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester V MARCH, 2024 INSTRUCTIONS
FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **5TH APRIL, 2024 at 11:00 AM in FT3 classroom.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
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. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
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.

Schedule of VIVA VOCE

| Sr. No | Date | Semester | Subject | Faculties |
|--------|------------|----------|--|--|
| 1. | 05/04/2024 | V | 1. FINANCIAL ACCOUNTING-V 2. FINANCIAL ACCOUNTING-VI 3. COST ACCOUNTING-III 4. MANAGEMENT AND ITS APPLICATIONS-II 5. FINANCIAL MANAGEMENT-II | Mr.Rahul Yadav Mr. Rahul Yadav Mr. Panakaj Jain Ms. Sneha Hathi Mr. Pankaj Singh |

Ms. Sailee S
BAF Coordinator

CA. Durgesh K
Exam Convenor

Prof. Subhashini Naikar
Vice Principal (SFC)

Prof. (Dr.) Digamber N. Ganjewar
Principal

INTERNAL QUESTION OF TYBAF SEM V (2023-24)

FINANCIAL ACCOUNTING-V

NAME: PATIL BHAGYASHREE VIJAY

A) The balance Sheet of Atul Ltd as on 31st March 2015 is as follows :

| Liability | Amt | Asset | Amt |
|--------------------------------------|----------------|----------------|----------------|
| Equity Shares of Rs 10 each | 300000 | Fixed Assets | 1045000 |
| 10% Preference Shares of Rs 100 each | 75000 | Investments | 300000 |
| Security Premium | 60000 | Current Assets | 405000 |
| General Reserve | 100000 | | |
| Profit / Loss A/c | 90000 | | |
| 10% Debentures | 500000 | | |
| Current Liability | 225000 | | |
| Term Loan from Bank | 400000 | | |
| Total | 1750000 | Total | 1750000 |

Keeping in view all the legal requirements ascertain the maximum number of equity shares Company can buy back at Rs 50 per share.

B) Explain any five objectives of Buy Back of Shares

C) Following is the Balance Sheet of Shell Ltd as on 31/3/12

5 marks

| Liabilities | RS | Assets | Rs |
|--------------------------|----------------|---------------|----------------|
| Equity share Capital | 2000000 | Fixed Assets | 4000000 |
| Preference share Capital | 1000000 | Investment | 200000 |
| Securities Premium | 400000 | Stock | 1200000 |
| General Reserve | 400000 | Bank Balance | 600000 |
| Profit and loss | 200000 | | |
| 8% debentures | 1200000 | | |
| 7% Bank Loan | 400000 | | |
| Creditors | 400000 | | |
| Total | 6000000 | Total | 6000000 |

It was decided to Buyback maximum no. of equity share at maximum price possible under law.

1) Ascertain maximum No. of equity share that company can Buy Back.

2) Maximum Price Company can offer.

- D) Write a note on the type of Amalgamation.
E) Write the note on the type of Underwriting.

NAME: JHA PARITOSH INDRANATH

A. The balance Sheet of Atul Ltd as on 31st March 2015 is as follows :

| Liability | Amt | Asset | Amt |
|--------------------------------------|----------------|----------------|----------------|
| Equity Shares of Rs 10 each | 300000 | Fixed Assets | 1045000 |
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| General Reserve | 100000 | | |
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| 10% Debentures | 500000 | | |
| Current Liability | 225000 | | |
| Term Loan from Bank | 400000 | | |
| Total | 1750000 | Total | 1750000 |

Keeping in view all the legal requirements ascertain the maximum number of equity Shares Company can buy back at Rs 50 per share.

B. Explain any five objectives of Buy Back of Shares

C. Following is the Balance Sheet of Shell Ltd as on 31/3/12

| Liabilities | RS | Assets | Rs |
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| Equity share Capital | 2000000 | Fixed Assets | 4000000 |
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| General Reserve | 400000 | Bank Balance | 600000 |
| Profit and loss | 200000 | | |
| 8% debentures | 1200000 | | |
| 7% Bank Loan | 400000 | | |
| Creditors | 400000 | | |
| Total | 6000000 | Total | 6000000 |

It was decided to Buyback maximum no. of equity share at maximum price possible under law.

- 1) Ascertain maximum No. of equity share that company can Buy Back.
- 2) Maximum Price Company can offer.

D. Following is the balance sheet of Palak Ltd as on 31/3/19

| Liabilities | RS (in lakhs) | Assets | RS (in lakhs) |
|----------------------|----------------------|---------------|----------------------|
| Equity share capital | 2400 | Machinery | 3600 |

| | | | |
|---------------------|------|--------------|------|
| Securities premium | 350 | Furniture | 452 |
| General reserve | 530 | Investment | 148 |
| CRR | 400 | Stock | 1200 |
| Profit and loss A/c | 340 | Debtors | 520 |
| 12% debentures | 1500 | Cash at bank | 1480 |
| Bank Loan | 1490 | | |
| Current liability | 390 | | |
| | 7400 | | 7400 |

On 1st April, 19 companies announced to buy back 25% of equity shares @ rs.15 per share. For that Purpose Company sold all investment for RS. 150 Lakhs. Pass necessary journal entries for the same.

E. Explain conditions of buyback of equity share in detail.

FINANCIAL ACCOUNTING VI

NAME: MISHALA ADITYA PRAKASH

- 1) Explain the format of the banking company with schedules and classification of standard, substandard and doubtful assets.
- 2) Explain the type of insurance and special terms like, premium, claim, commission, management expenses, and reserve for unexpired risk.
- 3) What is the meaning of NBFC and its provision and rules regulation?
- 4) Explain FMP, super profit and capitalization method with all formulas.
- 5) Draw the format of the LLP balance sheet and income statement and explain the designated partner.

COST ACCOUNTING –III

NAME: MISHALA ADITYA PRAKASH

1. From the following information, Prepare store ledger control account and WIP ledger control Account Under non-integrated system.

| Particulars | Rs. |
|---------------------------|-------|
| Store: | |
| Opening balance | 15400 |
| Purchases | 12800 |
| Issue to production | 18700 |
| Issue to repairs | 1290 |
| Deficiency found in stock | 1110 |
| WIP | |
| Opening balance | 5900 |
| Direct wage allocated | 2800 |
| Closing balance | 1340 |

2. Pass journal entries Under Integrated system.

| Particulars | Rs. |
|---|--------|
| Material issue for the construction of building | 130000 |
| Cost of completed jobs | 670000 |
| Sales return at cost | 50000 |
| WIP reject with no scrap value | 5000 |
| Production overhead incurred | 78000 |

3. Write a note on operating costing
4. Write a note on ABC
5. Write a note on normal Loss

NAME: GAUTAM RENU SUSHIL

1. From the following information, Prepare store ledger control account and WIP ledger control Account Under non-integrated system.

| Particulars | Rs. |
|----------------------------|-------|
| Store: | |
| Opening balance | 4000 |
| Purchases | 12000 |
| Issue to production | 8000 |
| Return from jobs | 900 |
| Shortage of material | 100 |
| WIP: | |
| Opening balance | 6590 |
| Factory overhead allocated | 3280 |
| Closing balance | 1300 |

2. Pass journal entries Under Integrated system.

| Particulars | Rs. |
|---|-------|
| Material issue for the office maintenance | 10000 |
| Depreciation on plant | 7000 |
| Purchases return at cost | 10000 |
| Cost of goods sold at cost | 5000 |
| Selling overhead incurred | 8000 |

3. Distinguish between Integrated system and Non Integrated system?
4. Write a note on abnormal Loss
5. Write a note on hotel costing

NAME: YADAV RITESH RAMKIRIT

1. Following data is available during a period.

WIP 800 units @ Rs. 5per unit. Input 14000 units costing Rs. 26700.output transfer to next process 12450 units.

Closing WIP 1800 units. Units scrapped 550 units. Degrees of Completion were as follows.

| | Opening stock(%) | Closing stock(%) | Scrap (%) |
|----------|------------------|------------------|-----------|
| Material | 70 | 80 | 100 |
| Labour | 50 | 60 | 70 |
| Overhead | 50 | 60 | 70 |

Prepare statement of Equivalent units as per FIFO method.

2. Write a note on Inter Process profit.
3. Write a note on abnormal Gain
4. Write a note on transport costing
5. Write a note on cost centre in ABC

FINANCIAL MANAGEMENT-II

NAME: DIXIT ABHISHEK RAMJIT

1. X Ltd is planning an expansion which will cost Rs. 1, 75,000 and is expected to increase EBIT to Rs 5, 50,000.

The company is considering the following option to finance the expansion

Issue of 5000 Equity shares at Rs. 35 each. The company presently has 40,000 Equity shares.

Issue of Rs 1, 75,000 of 8% Term Loan

Assume Tax @ 50%

You are required to calculate:

EPS at the expected EBIT for the two financing options & prepare revenue statement.

2. Calculate the market price of a share of XYZ Ltd. under Walter's formula.

| | |
|---------------------------------------|-------|
| Earnings per share | Rs. 5 |
| Dividend per share | Rs. 3 |
| Cost of capital | 16% |
| Internal Rate of Return on Investment | 20% |
| Retention Ratio | 50% |

3. The following information is available in respect of Quality Ltd.:

| | |
|-------------------------|--------|
| Earnings per Share | Rs. 10 |
| ROI | 20% |
| Required Rate of Return | 16% |

Find out market price of the share under Gordon Model, if the firm follows a pay-out of 50% or 25%.

4) Role of Financial Manager

5) Classification of Mutual Fund

NAME: JHA PARITOSH INDRANATH

1) Y Ltd. is considering a project which requires initial investment of ₹ 6, 75,000. Its cost of capital is 10%. Estimated cash flow after tax are as follows:

Year 1 —

Year 2 — 1,50,000

Year 3 — 6,60,000

Year 4 — 4,20,000

Year 5 — 4,20,000

Find Discounted Payback Method

2) In a capital rationing situation (investment limit ₹ 25 lakhs), suggest the most desirable feasible combination on the basis of the following data:

(₹ in lakhs)

| <i>Project</i> | <i>Initial outlay</i> | <i>NPV</i> |
|----------------|-----------------------|------------|
| A | 15 | 6.00 |
| B | 10 | 4.50 |
| C | 7.5 | 3.60 |
| D | 6 | 3.00 |

Suggest which combination of project should be selected.

3) A project has the following cash inflows ₹ 34,444, ₹ 39,877, ₹ 25,000 & ₹ 52,800 for years 1 to 4, respectively. The initial cash outflow is ₹ 1, 04,000. Which of the following four statements is correct concerning the project internal rate of return (IRR)?

4) Profit Maximization

5) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems

NAME: DHANA WADE SOHAM SUNIL

1. Rajan Ltd is planning an expansion which will cost Rs. 1, 75,000 and is expected to increase EBIT to Rs 5, 50,000.

The company is considering the following option to finance the expansion

➤ Issue of 5000 Equity shares at Rs. 35 each. The company presently has 40,000 Equity shares.

➤ Issue of Preference share @ 8.5% for Rs. 1,75,000

Assume Tax @ 50%

You are required to calculate:

EPS at the expected EBIT for the two financing options & prepare revenue statement.

2. The following information is extracted from the books of Yogi Ltd.

| | |
|---|-------|
| EPS | Rs. 8 |
| Rate of Return on investment | 18% |
| Rate of Return required by the shareholders | 15% |

If Gordon Model holds, what will be the price per share when the dividend pay-out ratio is 25% and 50%.

3. Determine the market value of equity shares of the company from the following information as per Walter's Model:

| | |
|------------------------------|----------------|
| Earnings of the company | Rs. 10, 00,000 |
| Dividend paid | Rs. 6, 00,000 |
| Number of shares outstanding | 2, 00,000 |
| P/E Ratio | 8 |
| ROI | 15% |

4) Bond Valuation - Meaning, Measuring Bond Returns

5) Capital Structure Theories – Background, Assumptions

NAME: SHARMA ANKUSH DHIRENDRA

6) Y Ltd. is considering a project which requires initial investment of ₹ 6, 75,000. Its cost of capital is 10%. Estimated cash flow after tax are as follows:

- Year 1 —
- Year 2 — 1,50,000
- Year 3 — 6,60,000
- Year 4 — 4,20,000
- Year 5 — 4,20,000

Find Discounted Payback Method

7) In a capital rationing situation (investment limit ₹ 25 lakhs), suggest the most desirable feasible combination on the basis of the following data:

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8) A project has the following cash inflows ₹ 34,444, ₹ 39,877, ₹ 25,000 & ₹ 52,800 for years 1 to 4, respectively. The initial cash outflow is ₹ 1,04,000. Which of the following four statements is correct concerning the project internal rate of return (IRR)?

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- Year 1 —
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4) Dividend Decision Models - Walter, Gordon

5) Credit Management – Terms of Payment, Credit Policy Variables

NAME: GORIVALE YASH ANANT

1.X ltd is planning an expansion which will cost Rs. 1,75,000 and is expected to increase EBIT to Rs 5,50,000.

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| Required Rate of Return | 16% |

Find out market price of the share under Gordon Model, if the firm follows a payout of 50% or 25%.

4) Dividend Decision Models - Dodd Model and M-M Model

5) Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return

NAME: WAGH ABHISHEK PRADIP

1. Rajan Ltd is planning an expansion which will cost Rs. 1,75,000 and expected to increase EBIT to Rs 5,50,000.

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| | |
|------------------------------|---------------|
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| Dividend paid | Rs. 6,00,000 |
| Number of shares outstanding | 2,00,000 |
| P/E Ratio | 8 |
| ROI | 15% |

4) Modigliani and Miller Approach

5) Fixed Term Plan Debt Funds and SIP.

MANAGEMENT AND ITS APPLICATIONS-II

NAME: DHANWADE SOHAM SUNIL

1. Explain the elements of promotional mix
2. The importance of financial management
3. Short note on Training and Development
4. Explain the types of diversification
5. Explain the concept of productivity and its measurements

NAME: SONKAR ANSHU SHYAMBRIJ

1. Short note on selection and recruitment
2. Explain the elements of Marketing Mix
3. Benefits of performance appraisal
4. Explain the Maslow theory
5. Explain different pricing strategies

NAME: WAGH ABHISHEK PRADIP

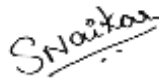
1. Explain different factors influencing branding
2. Explain different steps of New Product Development?
3. What is HRP ? Explain the process of HRP
4. What is TQM ? Explain the advantages of TQM
5. Discuss the various styles of leadership



Ms. Sailee S
BAF Coordinator



CA. Durgesh K
Exam Convenor



Prof. Subhashini Naikar
Vice Principal (SFC)



Prof. (Dr.) Digamber N. Ganjewar
Principal