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

S.M.S

Ms. Sailee S
BAF Coordinator

CA. Durgesh K
Exam Convenor

Prof. Subhashini Naikar
Vice Principal (SFC)

Prof. (Dr.) Digamber N. Ganjewar
Principal

DI/R-IPS/EXAM/00

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.

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.

<u>COST ACCOUNTING –III</u>

<u>NAME: MISHALA ADITYA PRAKASH</u>

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: DHANAWADE 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

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)

Project	*Initial outlay*	*NPV*
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: PATIL BHAGYESHREE VIJAY

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:

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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.

The company is considering the following option to finance the expansion

Issue of 5000 Equity share 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:

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Cost of capital	16%
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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 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

<u>NAME: WAGH ABHISHEK PRADIP</u>

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

The company is considering the following option to finance the expansion

- Issue of 5000 Equity share at Rs. 35 each. The company presently has 40,000 Equity share.
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If Gordon Model holds, what will be the price per share when the dividend payout 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) 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	CA. Durgesh K	Prof. Subhashini Naikar	Prof. (Dr.) Digamber N. Ganjewar
BAF Coordinator	**Exam Convenor**	**Vice Principal (SFC)**	**Principal**

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