



**PRAHLADRAI DALMIA LIONS COLLEGE
OF COMMERCE & ECONOMICS
ISO 9001: 2015 Certified**



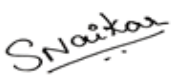

Date: 3rd August, 2024

NOTICE

**B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester VI August, 2024**

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **10th August, 2024 at 11:00 am in T5 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.

			
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice-Principal, SFC)	(Principal)

Internal Question Bank for ATKT Internal Examination
August, 2024 TYBAF Semester VI

Subject: Financial Accounting - VI

DIXIT ABHISHEK RAMJIT

1. Short note on Mutual Funds.
2. On 1st April 2017 Prachi had 1000 9% Debentures of Rs100 at Rs108 ex interest in KK Ltd. Company pays interest on 30th June every year. Prachi purchased on 1st August 800 9% Debentures at Rs 98 ex interest. She sold 750 9% Debentures at Rs105 cum interest on 1st November. On 31st March 2018 Market Value of Investment was RS 97.
Prepare Investment account for year ending 31/3/2018.
3. The following transactions of Naina took place during the year 31/3/2018.
12/4/17 Purchased 10000 equity shares of Rs10 each in bata for Rs 400000.
15/5/17 Bata made a bonus issue of 3 Equity shares for every 2 shares held.
1/6/17 Received dividend @RS 3 per share for the year 2017.
1/11/17 Naina sold 12500 bonus shares for Rs20 each.
Prepare investment account.
4. Advantage of mutual funds.

Subject: Cost Accounting - IV

MISHALA ADITYA PRAKASH

- 1 Advantage & Disadvantage of marginal costing
- 2 Types of budgets
- 3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	7	15
B	9	19
C	12	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	3600	16
B	4550	20
C	6150	8

Calculate all material variances:

- 4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	6,00,000	40,000
2021	7,00,000	60,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000.

YADAV RITESH RAMKIRIT

1 Advantage & Disadvantage of absorption costing

2 Difference between fixed and flexible budgets

3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	8	15
B	10	19
C	14	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	4600	16
B	5550	20
C	7150	8

Calculate all material variances:

4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	7,00,000	50,000
2021	8,00,000	70,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 80,000.

DIXIT ABHISHEK RAMJIT

1 Difference between marginal costing and absorption costing

2 Objective of budgetary control

3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	5	15
B	7	19
C	10	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	6600	16
B	7550	20
C	8150	8

Calculate all material variances:

4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	8,00,000	80,000
2021	10,00,000	1,00,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 1, 90,000.

DANGANT NISHANT DEEPAK

1 Explain profit volume ratio & breakeven point.

2 Explain the top management chart.

3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	17	15
B	19	19
C	19	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	13600	16
B	14550	20
C	16150	8

Calculate all material variances:

4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	16,00,000	140,000
2021	17,00,000	160,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 200,000.

Subject: Financial Management - III

DANGANT NISHANT DEEPAK

Q.1 Calculate EVA from the following information.

Debt= Rs. 250 Crore

Equity= Rs. 500 Crore

Cost of debt (after tax) = 8%

Cost of equity= 15%

EBIT (Operating Profit) = 92 crore

Tax rate= 40%

Q.2 Ram Ltd. Purchased machinery from Sham Ltd. under hire purchase basis

The details of purchase are:

a) Cash Prize: Rs. 1,58,000

b) Down payment: 20%

c) Balance amount to be paid in 3 yearly installment of Rs. 12, 00,000 each.

d) Rate of interest is 10%

Prepare table to show analysis of payment and calculation of interest.

Q.3 L & T Company plans to issue commercial paper (CP) of Rs. 1,00,000 at a price of Rs. 98,000 with maturity period of 4 months. Company has also incurred following cost for issue of CP:

a) Brokerage- 0.10%

b) Rating Charges- 0.60%

c) Stamp Duty- 0.15%

Find effective interest rate and the cost of fund.

Q.4 The average net profit earned by the A Ltd is Rs. 1, 14,000. Every year an amount equal to 10% of the profit earned was transferred to general reserve. The industry average rate of return is 8% . On the basis of above information calculate the value of equity shares of company by

1. Yield Method

Subject: Indirect Taxation - II

CHAVAN SMINAL SANJAY

1 Calculate customs duty payable in the following situation.

F.O.B price of imported goods (LED TVs)- Rs. 75,60,000

Cost of transportation- Rs. 4, 15,000

Cost of Insurance – Rs. 5, 50,000

Basic customs duty is at 18% and GST on like article is at 28%.

2. Best judgement assessment

3. Audit by tax authorities

4. Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 43,000

CGST-Rs. 16,740

SGST- Rs. 13,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem, Tamil Nadu	13,70,000
Purchased goods @ 28% GST from Bidar, Telangana	1,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	8,90,000
Availed services @ 5% GST from Madurai , Tamil Nadu	2,80,000

Subject: Indian Economics - III

MISHALA ADITYA PRAKASH

1 What are the causes of poverty?

2 Explain the measures to reduce problem of inequalities in India.

3 What are the types of unemployment in India?





4 What are the causes of rural unemployment?

5 According to Indian Economy which features an urban area should have?

Subject: Project Work – II

CHAUDHARY RAMESH DUNGARAM

Topic Name – Merger and Acquisition in Indian Banking Sector (Project Guide – Mr. Pankaj Jain)

			
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