



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

NOTICE

DATE - 25/03/2023

**ATKT Internal Examination March, 2023.**

**BBI (SEM. IV)**

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. The viva voce will be conducted offline.
2. **Date of Submission of the Project 10th April, 2023-** Venue and timing as per the table given below.
3. Students must write their Internal ATKT project in their own handwriting on A4 size foolscap paper. On top of every page a student has to write his/her Complete Name, Program (Dept.), Semester, Roll no., Class and Contact No.
4. Student has to attach photocopy of questions allotted to him/her along with his answers.
5. Student has to attach an ATKT fee payment receipt along with his/her project.
6. On the date of submission, there will be a viva voce for which the student has to present himself/herself, failing which he/she will be marked absent.
7. Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

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Exam Convenor

DI/N-STD/GEN/00

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<b>Name of the subject</b>	<b>Name of the teacher</b>	<b>Class room</b>	<b>Timing</b>
Financial Management –II (05)	Durgesh Y. Kenkre	T10	11.00 am to 12.30 pm
Cost Accounting (01)	Hitesh Sir	T10	11.00 am to 12.30 pm
Entrepreneurship Management (03)	Adity Mam	T10	11.00 am to 12.30 pm
Information Technology in Banking & Insurance- II (01)	Mohini mam	T10	11.00 am to 12.30 pm
Foundation Course - IV (02)	Anjali mam	T10	11.00 am to 12.30 pm
Corporate & Securities Law (01)	Poonam mam	T10	11.00 am to 12.30 pm
Business Economics-II (03)	Mohini mam	T10	11.00 am to 12.30 pm

# INTERNAL ATKT PROJECT TOPIC QUESTIONS FOR VIVA VOCE

## Financial Management –II

### 2072- REVAR NEHA

- 1) Explain with example: Positive, negative and zero working capital.
- 2) With reference to: operating efficiency, nature of business and credit terms how does working capital differ from business to business.
- 3) Explain the various levels of inventory.
- 4) Write short note on operating leverage.
- 5) Prepare income statement from the following information:

Particulars	X Ltd.	Y Ltd.	Z Ltd.
Profit volume ratio (%)	25	35	30
Income tax rate (%)	30	30	30
Interest (Rs.)	50,000	30,000	20,000
Operating leverage	5	4	7
Financial leverage	4	4	6

### 2077- UDAYAR TARUN

- 1) Explain with example: Gross and net working capital.
- 2) Explain the operating cycle of a trader with the help of a diagram.
- 3) Write a short note on: Master budget, production budget and sales budget.
- 4) Write short note on financial leverage.
- 5) J Ltd. is considering relaxing its present credit policy and is in the process of evaluating two proposals. Currently the company has an annual credit sales of Rs.50,00,000 and accounts receivable turnover ratio of 4 times in a year. The current level of bad debts loss is Rs.1,50,000. The company needs a 26% return on investment. Variable cost account for 70% of selling price. You are given the following information:

Particulars	I	II
Annual credit sales (Rs.)	60,00,000	67,00,000
Accounts receivable turnover ratio	3 times	2.4 times
Bad debts (Rs.)	3,50,000	4,30,000

**2083 - YADAV MINAL**

- 1) Write short note on balance sheet and cash working capital.
- 2) Explain the 5 C's of Credit analysis.
- 3) Write a short note on: fixed budget and flexible budget.
- 4) Distinguish between operating leverage and financial leverage.
- 5) The following information at 50% capacity is given. Prepare a flexible budget for 60%, 80% and 90% capacity.

Particulars	Expenses at 50% capacity (Rs.)
Fixed expenses:	
Salaries	50,000
Depreciation	40,000
Rent	60,000
Variable expenses:	
Materials	2,00,000
Labour	1,80,000
Others	60,000
Semi- variable expenses:	
Repairs	90,000
Indirect wages	1,20,000
Others	1,50,000

Other information:

- a) Fixed expenses will remain constant at all levels.
- b) Semi- variable expenses: It will not change between 45% to 60%, it will rise by 15% between 60% and 75% and increase by 20% beyond 75%.

Variable expenses vary with the level of capacity

**2098- KRUSHNA MEHTA**

- 1) Explain the concept of temporary and permanent working capital.
- 2) What are the costs associated with receivables management.
- 3) Explain the concept of strategic financial management.
- 4) Write short note on EOQ.
- 5) From the following information prepare a Cash budget for the period April to June:

Months	Sales	Purchases	Selling expenses	Factory expenses	Office expenses
	Rs.	Rs.	Rs.	Rs.	Rs.
Jan	12,000	4,000	1,000	1,200	800
Feb	15,000	5,000	2,000	1,400	900
Mar	16,000	7,000	1,500	1,500	1,000
April	20,000	8,000	2,500	1,800	1,200
May	18,000	6,000	3,000	1,200	800
June	14,000	8,000	3,300	1,600	900

Other information:

- i) 10% of the sales are for cash and balance on credit. Of the credit sales, 30% are collected in the next month, 45% in next to next month and balance in the month thereafter.
- ii) 15% of the purchases are for cash and balance on a credit. Credit purchases are paid in the next two months equally.
- iii) Lag in payment of:  
 Factory expenses: 1 month  
 Selling expenses: 4/5 month  
 Office expenses: ½ month
- iv) Dividend on investment in shares of Rs.1,000 is expected to be paid in the month of May.
- v) 500 Shares of Rs.10 each will be issued in the month of April at a premium of Rs.1 per share.

Cash balance on 1<sup>st</sup> April was Rs.8,000.

**2118- VISHWAKARMA SONAM**

- 1) Explain the operating cycle of a manufacturing concern with a diagram.
- 2) Explain the concept of cash management and the motives of holding cash.
- 3) How will you ensure speedy collection of receivables in your organization?
- 4) Explain the different types of working capital management policies.
- 5) a) Reorder quantity 2800 units, reorder period 5 to 7 weeks, maximum consumptions 800 units, minimum consumption 600 units and normal consumption 750 units. Calculate reorder level, minimum level, maximum level and average stock level.  
 b) Calculate EOQ from the following:  
 Monthly demand 1000 units, ordering cost Rs.60 per order, purchase price Rs.20 per unit, carrying cost 10%.

## Cost Accounting

### 2072- REVAR NEHA

- 1) From the following information, compute labour cost variance, Labour rate variance, labour efficiency variance, labour mix variance and labour yield variance.

Labour	Standard		Actual	
	Hours	Rate	Hours	Rate
X	100	2	150	3
Y	200	3	150	6
Z	300	6	300	5

- 2) From the following particulars, calculate material variance including material sub-variance. The standard mix required for the product is, material A – 60% at standard price Rs 40 per kg and material B – 40% at standard price Rs 60 per kg. normal loss 10% of total input

Actual output obtained during the period was 3,600 units for which actual consumption of materials are: Material A – 2,550 kgs @ Rs 40 per kg

Material B – 1,750 kgs @ Rs 60 per kg.

- 3) From the following particulars, you are required to calculate :

- (i) Fixed cost
- (ii) Profit volume ratio
- (iii) Break even sales
- (iv) Sales to earn profit of Rs 5,00,00
- (v) Margin of safety of the year 2012

Particulars	2012Rs	2013Rs
Total cost	12,96,000	18,72,000
Sales	14,40,000	21,60,000

- 4) A company made a profit of Rs 20,000 by selling 4,000 units. Its variable cost per unit is Rs 8 and fixed cost amounted to Rs 12,000.

Find :

- (i) Profit volume ratio
- (ii) Break-even profit (units)
- (iii) Profits when company sells 2,000 units
- (iv) Sales required to earn a profit of Rs 12,000
- (v) If selling price increases by 15% what will be the new profit volume ratio ?

- 5) Distinguish between **Budgetary control and standard costing**.

## Corporate & Securities Law

### 2072- REVAR NEHA

- 1) Explain the concept of doctrine of ultra vires and lifting of corporate veil.
- 2) Explain the power of Central Government to Direct Rules or Make rules relating to Stock Exchanges as per Securities Contracts Regulation Act 1956.
- 3) List the Pre & Post obligations-conditions for issue-Debt Security.
- 4) Explain the concept of depository with reference to definition, meaning and benefits.

## **Entrepreneurship Management**

### **2072- REVAR NEHA**

- 1) Explain the concept of entrepreneurship management.
- 2) Explain the Risk Bearing Theory of knight.
- 3) Write short note on sole proprietorship with reference to meaning, merits and demerits.
- 4) Explain the different distribution strategies.
- 5) Explain in detail Barriers to entrepreneurship.

### **2090- SINGH SIDDHARTH**

- 1) Explain the entrepreneurial process.
- 2) Explain the Innovation Theory of Schumpeter.
- 3) Write short note on LLP with reference to meaning, merits and demerits
- 4) Explain the different pricing strategies.
- 5) Explain the concept of social entrepreneurship in detail.

### **2110- UPADHYAY NIDHI**

- 1) Explain the motives of becoming an entrepreneur.
- 2) Explain the Economic Theory of entrepreneurship.
- 3) Write short note on franchising with reference to meaning, merits and demerits.
- 4) Explain the concept of marketing mix and marketing segmentation.
- 5) Explain the role of SIDO and NIESBUD in giving support to entrepreneurs.

## **Information Technology in Banking & Insurance- II**

### **2072- REVAR NEHA**

- 1) Write short notes on home banking and online banking.
- 2) Explain the new Trends in Banking and Information Technology
- 3) Write short note on E-Checks-Protocols and Standards.
- 4) Explain the concept of MICR and CTS.

## **Foundation Course - IV**

### **2072- REVAR NEHA**

- 1) Write short note on: Human Life Approach
- 2) Explain any 1 term policy of LIC
- 3) What are the determinants of health insurance?
- 4) Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.
- 5) Explain any 1 Fire Insurance Plan of SBI

### **2098- KRUSHNA MEHTA**

- 1) Explain any 1 Fire Insurance Plan of ICICI
- 2) Determinants of Risk Premium in case of vehicle insurance.
- 3) Distinguish between senior citizen health insurance plan of SBI and ICICI
- 4) Explain any 1 whole life policy of LIC.
- 5) What are the principles of insurance?

## **Business Economics-II**

### **2072- REVAR NEHA**

- 1) Define macroeconomics and give its scope.
- 2) What are the determinants of money supply?
- 3) What are the principles of sound and functional finance?
- 4) Explain Ricardo's Theory of comparative cost advantage.
- 5) Write short note on Spot and Forward rate of Exchange.

### **2006- BHAMRA AVLINKAUR**

- 1) Explain Cambridge cash balance approach.
- 2) What are the instruments of Monetary policy?
- 3) What are the features of short run economic fluctuations?
- 4) Distinguish between fixed and floating exchange rates.
- 5) What is the significance of public expenditure?

### **2102- SINGH NANDAN**

- 1) Explain the different types of disequilibrium
- 2) Explain Factors determining terms of trade
- 3) Write a detailed explanation on Demand Pull Inflation and Cost Push Inflation .
- 4) What do you mean by inflation targeting?
- 5) Explain the different phases of trade cycle.