



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS
ISO 21001 : 2018 Certified

NOTICE

DATE - 08/03/2025

ATKT Internal Examination Feb.-March, 2025.

BFM (SEM. IV)

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. **Date of Submission of the Projects- 15th March, 2025. Timings 11.00 am to 12 noon.**
2. **Reporting time for students: at least 10 minutes before the mentioned time. Venue: Second floor staffroom.**
3. Students have to be present in person for the submission.
4. Submission of projects 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. Students should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
6. On the date of submission there will be a viva voce on the given questions/topics.
7. If the student fails to present himself on the given date and time he will be marked ABSENT for the said subject.
8. **Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.**
9. **NOTE - Students who has paid ATKT fees for internal component but has not been allotted questions durgesh.k@dalmialionscollege.ac.in on or before 11th March, 2025.**

CA Durgesh Kenkre
Exam Convenor

DI/N-STD/GEN/00

Ms. Subhashini Naikar
Vice Principal, SFC

Prof. (Dr.) D. N. Ganjewar
Principal

Sunder Nagar, Swami Vivekanand Road, Malad (West), Mumbai – 400064. Tel.:

+912228725792 ◊28732270 ◊E-mail: dalmialionscollege@gmail.com Website:

www.dalmialionscollege.ac.in

Name of the subject	Name of the teacher
Business Law (01)	Ms. Poonam
Personal Financial Planning (02)	Ms. Ruchira Prabhutendolkar

INTERNAL ATKT PROJECT TOPIC QUESTIONS FOR VIVA VOCE

Business Law

246 YADAV ASHISH

- a) Explain the advantages & disadvantages of LLP.
- b) Explain the provisions related to Dissolution of Firms by Intervention of Courts.
- c) What are the rules related to Delisting of securities & appeal against order of delisting?
- d) What is IPR? Explain the nature of IPR.

Personal Financial Planning

226 PATEL ASHWIN

- a) Prepare a cash budget from the data given below for a period of three months starting from July, 2023.

Month	May	June	July	August	September	October
Sales	1,00,000	1,20,000	1,40,000	1,60,000	1,80,000	2,00,000
Purchases	88,000	92,000	95,000	98,000	1,00,000	1,20,000
Wages	12,000	15,000	18,000	20,000	22,000	25,000

Additional information :

Opening cash balance was ₹ 55,000.

Out of Total sales, 30% are on cash basis. Out of balance amount 45% is received in next month and last 55% is received in the second month from sales. Rent is paid every quarter for ₹ 25,000. Payment for research is given in August, 2023. Out of Total purchases, 50% are cash purchases and the remaining 50% are paid next month.

- b) Calculate following ratios from the information given below :
 - (a) Inventory Turnover ratio, (b) Gross Profit ratio, (c) Current ratio, (d) Liquid ratio, (e) Proprietary ratio
 - (f) Debtors Turnover ratio.

M/s Bharti Ltd

Liabilities	Amount	Assets	Amount
Equity Share capital	4,00,000	Land & Building	2,00,000
Profit & Loss A/c	1,00,000	Plant & Machinery	1,20,000
Creditors	60,000	Furniture	80,000
Secured Loan	40,000	Stock	60,000
Bank overdraft	1,00,000	Debtors	60,000
Provision for tax	20,000	Investments	50,000
Outstanding expenses	20,000	Cash	70,000
		Goodwill	80,000
		Miscellaneous Expenses	20,000
	7,40,000		7,40,000

Gross Profit - 2,80,000 ; Sales - 6,00,000 ; Opening Stock - 40,000

- c) Distinguish between budgeting and forecasting.
- d) Find the present value of ₹ 50,000 to be received at the end of four years at 12% interest.

242 SURYAVANSHI PRATI KSHA

- a) Explain the characteristics of financial planning.
- b) Explain CAGR (give its definition, meaning, advantages and disadvantages)
- c) The expected Cash Inflow at the end of year is as follows, You are required to calculate Net Present value of Cash Inflow, if the original investment is ₹ 4,00,000

Year	1	2	3	4	5
Flow	1,45,000	1,60,000	1,65,000	1,20,000	1,40,000
3%	0.885	0.783	0.693	0.613	0.513

A) From the following information given to you, forecast the cash position at the end of Oct, Nov. and December

Months	Purchases (Rs.)	Sales (Rs.)	Wages (Rs.)	Office expenses (Rs.)	Selling Expenses (Rs.)
August	80,000	1,60,000	10,000	12,000	12,000
September	1,00,000	1,80,000	12,000	18,000	15,000
October	1,20,000	2,00,000	8,000	6,000	11,000
November	1,60,000	1,90,000	10,000	12,000	14,000
December	1,30,000	1,70,000	8,000	15,000	17,000

Additional information:

- a) 20% of the sales are on cash basis and balance on credit. 10% of the credit sales are collected in the first month after sales, 40% in the second month after sales and balance in the third month after sales.
- b) 10% of the purchases are for cash and balance on one month credit.
- c) Lag in payment of wages is 1/4th month.
- d) Lag in payment of office expenses is 1/3rd month.
- e) Interest of Rs. 16,000 will be received in the month of December.
- f) Machinery of Rs. 20,000 will be sold in November at Rs. 15,000.
- g) Income tax refund of Rs. 7,000 will be received in October

Note: Cash balance on 1st October, was Rs. 38,000