# PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE \& ECONOMICS 

ISO 9001 : 2015 Certified

Date :21 ${ }^{\text {st }}$ March, 2022

## NOTICE

## B. COM (INVESTMENT MANAGEMENT)

ATKT Internal Examination Semester (II, III \& IV) March, 2022

## INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Date of Submission of the Projects- 31st March, 2022 at 11am in Classroom T1 \& T2.
2. Project/ assignment has to be handwritten on A4 size paper or Foolscap paper. On top of every page student should write his name, Seat No. and Subject.
3. Student is expected to write the question followed by the answer.
4. On the date of submission there will be viva voce on the given questions. .If the student does not submit his/her assignment/project or does not give his viva voce then he will be declared as ABSENT.
5. Any submission after the above mentioned date and time will not be accepted and entertained under any circumstance.
6. On the date of viva voce the dress code will be formal.
7. Those students who had FILLED THE FORM \& PAID THE FEES and still have NOT been allocated questions in the following list, please send a mail along with attachment of fee receipt to bimsfcdept@dalmialionscollege.ac.in on or before $23^{\text {rd }}$ March 202212.00 noon.

| Parloj. |  |  |  |
| :--- | :--- | :--- | :--- |
| Prof. Pankaj Jain | Prof. Durgesh Kenkre | Prof. Subhashini Naikar | Dr. Kiran Mane |
| (Coordinator) | (Exam convener) | (Vice- Principal, Degree SFC) | (I/c Principal) |

DI/R-IPS/EXAM/00

## Internal Questions for Semester III ATKT students

## Roll No. 202 BHOSTEKAR ASAWARI MORESHWAR

## Subject: Financial Management - I

1. A company issues 1000, equity shares of Rs. 10 each at $10 \%$ premium. The company has been constantly paying dividend at $20 \%$ to its equity shareholders. Determine the cost of equity capital. Also compute the cost of equity capital if the market price of the equity share is Rs. 16
2. A company issues $20000,12 \%$ redeemable preference shares of Rs. 100 each at $5 \%$ premium, expenses of issue is Rs. 2 per share. The preference shares are to be redeemed at the end of 5 years. Calculate cost of preference share (before and after tax) if they are to be redeemed :
a) at par.
b) at $10 \%$ premium.
c) at $10 \%$ discount.
3. Meaning and Choice of Capital Structure.
4. Functions and Objectives of Financial Management.

## Subject: Cost \& Management Accounting

1. The standard material cost for 20 units of output is:

| Materials | Kgs | Rate per kg |
| :--- | :--- | :--- |
| A | 5 | 12 |
| B | 10 | 9 |
| C | 10 | 10 |

The actual cost for 8000 units is as follows:

| Materials | Kgs | Rate per kg |
| :--- | :--- | :--- |
| A | 2100 | 11 |
| B | 3750 | 10 |
| C | 4150 | 9.5 |

Calculate all material variances:
2. The sales and profit for the last two years are as follows:

| Years | Sales (Rs.) | Profit (Rs.) |
| :--- | :--- | :--- |
| 2015 | $4,00,000$ | 20,000 |
| 2016 | $5,00,000$ | 40,000 |

Calculate: $\mathrm{p} / \mathrm{v}$ ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 80,000 ,
3. The product of a company passes through three distinct processes to completion. They are known as $A, B \& C$. From past experience it is ascertained that loss is Incurred in each process as under: Process A 2\%, Process B 5\%, Process C 10\%. In each case the percentage of loss is computed on the number of units entering the process concerned. The loss of each process possesses a scrap value. The loss of processes A \& B is sold at Rs. 5 per, 100 units and that of process $C$ at Rs. 20 per 100 units. The output of each process passes immediately to the next process and the finished units are passed from Process $C$ into stock. The following information is obtained:

| Particulars | Process A (Rs.) | Process B (Rs.) | Process C (Rs.) |
| :--- | ---: | ---: | ---: |
| Materials | 6,000 | 4,000 | 2,000 |
| Labour | 8,000 | 6,000 | 3,000 |
| Overheads | 1,500 | 1,749 | 3,460 |

20,000 units have been issued to Process $A$ at a cost Rs. 10,000. The output of each
process has been as under. Process $A-19,500$ units, Process $B-18,800$ units,
Process $C-16,000$ units. There is no work in progress in any process. Prepare Process
Accounts, Normal Loss A/c, Abnormal Loss \& Gain A/c.
4. Short notes on Reconciliation of cost and Financial Profit.

## Roll No. 206 HALDANKAR SWARANGI MARKANDEY Subject: Cost \& Management Accounting

1. The following data is given:

Fixed cost $=₹ 12000$ Selling price $=₹ 12$ per unit Variable cost $=₹ 9$ per unit
i) What will be the profit when sales are a)₹ 60000 b) ₹ 100000 ?
ii) What will be the amount of sales at desired to earn a profit of c) 6000 ; d) 15000?
2. Vivek Chemical Industries provide the following information from their records:

For making 10 kg of SYBI, the standard material requirement is:

| Material | Quantity (kgs) | Rate per kg (Rs.) |
| :--- | :---: | :--- |
| A | 8 | 6 |
| B | 4 | 4 |

During January, 2006, 1000 kg of SYBI were produced. The actual consumption of materials is as under:
Material
A
Quantity (kgs)
Rate per kg (Rs.)
7
B
500
5

Calculate all possible material variances.
3. The accounts of $A$ ltd for the year ended $31^{\text {st }}$ Dec 2007, shows the following:

## Particular

Rs.
Administrative Office Salaries 12600
Carriage Inwards 7150
Carriage outwards 4300
Cash Discounts allowed 2900
Depreciation on office furniture 300
Depreciation on Plant \& machinery 6500
Gas and water - factory 3200
Gas and water- office 1400
General Expenses 3400
Manager's Salary(¼ office \& 3/4 factory) ..... 10000
Materials Purchased ..... 185000
Productive wages ..... 126000
Rent, rates, taxes, insurance etc.
Factory ..... 8500
Office ..... 2000
Repairs to plant \& machinery ..... 4450
Sales ..... 648000
Stock of Raw materials
$1^{\text {st }} \operatorname{Jan} 2007$ ..... 48000
$31^{\text {st }}$ Dec 2007 ..... 62800
Travelers' Salaries and commission ..... 7700
Traveling Expenses ..... 2100
Work Office Salaries ..... 6500
Stock of Finished goods on $1^{\text {st }}$ Jan 2007 (1200 units) ..... 72000During the year, 10,000 units were manufactured. Selling price was Rs. 72 per unit.You are required to prepare a cost statement for the year ended $31^{\text {st }}$ Dec 2007 anddetermine profit earned.
4. What is Reconciliation Statements? What are the causes of disagreement between Costing Profit and Financial Profit?

## Roll No. 207 IDRISHI BUSHRA ISLAM

## Subject: Financial Management - I

1. A company issues 1000 , debentures of Rs. 100 each at $5 \%$ discount incurring expense of Rs. 5000 . Interest is $12 \%$ and the debentures are to be redeemed after 10 years.
Calculate cost of debt (before and after tax) if they are
a) redeemed at par
b) redeemed at $10 \%$ premium
c) redeemed at $10 \%$ discount.
2. A company issues $9 \%$ irredeemable debentures of Rs. 100 each at $5 \%$ discount. Floatation costs are $1 \%$. The company is in $40 \%$ tax bracket, determine the cost of debt (before and after tax)
3. Write a note on Sources of Finance.
4. Write a note on Time Value of Money.

## Subject: Cost \& Management Accounting

1. 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:
2. The sales and profit for the last two years are as follows:

| Years | Sales (Rs.) | Profit (Rs.) |
| :--- | :--- | :--- |
| 2017 | $4,00,000$ | 20,000 |
| 2018 | $5,00,000$ | 40,000 |

Calculate: $\mathrm{p} / \mathrm{v}$ ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000
3. P Ltd provides you the following information for the year ended 31st March, 2009

| Particulars | Process A | Process B | Process C |
| :--- | ---: | ---: | ---: |
| Raw material (units) | 12,000 | 2,440 | 2,600 |
| Cost of Raw material (per unit) (Rs.) | 5 | 5 | 5 |
| Direct Wages (Rs.) | 34,000 | 24,000 | 15,000 |
| Production Overheads (Rs.) | 16,160 | 16,200 | 9,600 |
| Normal Loss | $4 \%$ | $5 \%$ | $3 \%$ |
| Wastage | $6 \%$ | $5 \%$ | $4 \%$ |
| Scrap per unit of wastage (Rs.) | 3 | 4 | 5 |
| Output transfer to subsequent process | $70 \%$ | $60 \%$ | - |
| Output sold at the end of the process | $30 \%$ | $40 \%$ | $100 \%$ |
| Selling price per unit (Rs.) | 12 | 16 | 17 |

Prepare Process Account A, B and C.
4. How would you classify cost on the basis of elements of cost?

## Roll No. 240 KUMAVAT JYOTI SHRICHAND

## Subject: Financial Management - I

1. M/S ABC ltd provides you the following specific cost capital along with the indicated book and market value weights.

| Type of capital | Cost | Weights Book value | Weights market value |
| :--- | :--- | :--- | :--- |
| Equity shares | $18 \%$ | 0.5 | 0.58 |


| $15 \%$ preference shares | $?$ | 0.2 | 0.17 |
| :--- | :--- | :--- | :--- |
| $14 \%$ debentures | $?$ | 0.3 | 0.25 |
|  |  | 1 | 1 |

Calculate the weighted cost of capital using book and market value weights.
Calculate the weighted average cost of capital using marginal weights if the company intended to raise the needed fund using $50 \%$ " long term Debt" $15 \%$ through "equity shares and retained earnings" and balance by the way of preference shares. You may assume income tax rate at $50 \%$.
2. A companys annual earnings on its one lakh outstanding share of Rs 100 each are Rs 10 lakhs. The company is contemplating to issue 25 lakh new shares. The flotation costs are estimated to be $10 \%$ of the face value of the shares. Assuming that the earnings of the company are stable.Compute the cost of earnings as well as new equity shares.
3. Emerging role of Finance Managers in India
4. Capital Budgeting Techniques: Net Present Value Profitability Index and Discounted Pay Back Method.

## Roll No. 250 KANDARE ROHIT DEVRAO

## Subject: Financial Management - I

1. Following data is given to you from which calculate WACC using book value as weights and market value as weights:
Source Book value (Rs.) Market Value (Rs.)

Equity capital
Pref. capital
Debentures
Retained earnings
2. A company issues Rs.1lakh debentures at par incurring expense of Rs.2000. Interest is $11 \%$ and the debentures are to be redeemed after 10 years. Calculate cost of debt (before and after tax) if they are
a. redeemed at par
b. redeemed at $5 \%$ premium
c. redeemed at $5 \%$ discount
3. Nature and purpose of capital Budgeting.
4. Write a note on Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle.

## Subject: Cost \& Management Accounting

1. A product passes through three processes. In January, 2009 the costs of production were as given below :

| Particulars | Process I <br> (Rs.) | Process II <br> (Rs.) | Process III <br> (Rs.) |
| :--- | ---: | ---: | ---: |
| Direct Material | 12,000 | 18,120 | 20,772 |
| Wages | 21,000 | 25,356 | 30,000 |
| Production Overheads | 9,000 | 12,000 | 15,000 |

6000 units were issued to Process I
@ Rs. 15 each
Normal Loss

|  |  |  |
| ---: | ---: | ---: |
| $2.50 \%$ | $5 \%$ | $10 \%$ |
| Rs. 6 | Rs. 15 | Rs. 20 |
| 5,520 | 5,220 | 4,800 |

Wastages realizes per unit Actual Production (in units)

5,520
5,220

## Prepare:

a. Process Account I, II and III.
b. Normal Loss Account
c. Abnormal Loss Account
2. The following is the Trading and Profit and Loss account of the company for the year ended 31st December, 2009.

| Particulars | Amount | Particulars | Amount |
| :---: | :---: | :---: | :---: |
| To Raw Material |  |  |  |
| Purchased | 80,000 | By Sales (2500 units) | 2,50,000 |
| To Direct Wages | 30,000 | By Closing stock of |  |
| To Direct Expenses | 25,000 | Raw materials | 5,000 |
| To factory Expenses | 40,000 |  |  |
| To Gross Profit | 80,000 |  |  |
|  | 2,55,000 |  | 2,55,000 |
| To Office Salaries | 25,000 | By Gross Profit | 80,000 |
| To Office Rent | 12,000 | By Dividend received | 10,000 |
| To Selling expenses | 12,500 | By Interest received | 7,500 |
| To preliminary Exp |  |  |  |
| W/off | 2,500 |  |  |
| To Goodwill written off | 5,500 |  |  |
| To Net Profit | 40,000 |  |  |
|  | 97,500 |  | 97,500 |

## For the year 2010 it is estimated that:

i Units produced and Sold will rise by 20\%
ii Cost of Material per unit will rise by $10 \%$.
iii Direct Wages per unit will rise by $25 \%$.
iv Direct expenses will go up by Rs. 5,000 in total.
v Factory expenses per unit will increase by $25 \%$.
vi The office premises which was on rental basis in 2009, would be purchased by the Company on which depreciation would be Rs. 6,000 in 2010.
vii Selling price per unit will remain the same.
Prepare a Cost Sheet for 2009 and 2010. The Company will charge a profit at $20 \%$ of sales in 2010. Give maximum details.
3. Explain the classification of cost.
4. Write a note on advantages of process costing

## Subject: Fundamentals of Capital Markets

1. Write a note on Capital Market Instruments and Rating.
2. Write a note on SEBI.
3. Write a note on Foreign Currency Exchangeable Bonds.
4. Write a note on Rating and Grading of Instruments.
5. Write a note on Introduction to Global Finances.

## Subject: Information Technology in Management Investment -I

1. What is Electronic Commerce and explain the framework and media coverage.
2. Explain Architectural framework of E- Commerce,
3. What is ERP and explain the need and impact of ERP.
4. Short Note on Secure Electronic Transaction (SET) Protocol
5. Explain Ms-Word: Usage of smart art tools, bookmark, cross-reference hyperlink, mail merge utility and converting word as PDF files.

## Subject: Foundation Course - III (An Overview of Investment Management)

1. What is risk management and its process .
2. Explain the Features of Equity Share \& Preference Share,.
3. What is equity share and explain its features.
4. Explain the Components of financial literacy,
5. Short note on Gold ETF.

## Subject: Mutual Fund Management

1. Write a note on Types of Mutual Funds.
2. Write a note on Fund rating and ranking.
3. Write a note on Investors Guide towards Financial Planning.
4. Write a note on Introduction to Mutual Fund.
5. Role of regulatory agencies for Mutual funds.

## Roll No. 211 KHARADE HARSH ANAND

Subject: Cost \& Management Accounting

1. What is cost accounting? Discuss its objectives and advantages.
2. The following data is given:

Fixed cost $=₹ 12000$ Selling price $=₹ 12$ per unit Variable cost=₹ 9 per unit
i) What will be the profit when sales are a)₹ 60000 b ) ₹ 100000 ?
ii) What will be the amount of sales at desired to earn a profit of c) 6000 ; d) 15000 ?
3. What do you mean by Abnormal Gain? How will you treat the same in cost accounts
4. Distinguish between Direct cost and indirect costs
5. Short notes on Reconciliation od cost and Financial Profit

## Subject: Fundamentals of Capital Markets

1. Write a note on Overview of Capital Markets.
2. Write a note on Rating and grading of instruments.
3. Write a note on Introduction to SEBI (Collective Investment Schemes) Regulations, 1999.
4. Write a note on ADR \& GDR.
5. Write a note on FCCB \& FCEB.

## Roll No. 248 PRAJAPATI LAXMI BIRJU RAM

Subject: Information Technology in Management Investment -I

1. Write a note on E-commerce and World Wide Web.
2. What is MIS? Role and Impact of MIS.
3. Write a detailed note on E-payment system.
4. What is ERP? Need and Benefits of ERP.
5. Short Note on Secure Electronic Transaction (SET) Protocol.

## Roll No. 220 QURESHI OUBAID MOHD. SHARIF <br> Subject: Cost \& Management Accounting

1. 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:
2. You are given the following information:

Selling price per unit - Rs. 40, variable cost per unit - Rs. 30, Fixed cost - Rs. 1,80,000
Calculate:1) profit volume ratio 2 ) the break even sales (in units)
3) Break even sales in Rs. If sales price is reduced by $10 \%$
4) Profit when sales is Rs. 500000 , 5) sales at a profit of Rs. 50000
3. Write a note on Marginal Costing?
4. Write a note on Abnormal Gain and Abnormal Loss.

## Subject: Foundation Course - III (An Overview of Investment Management)

1. Explain the concept of Risk and the types of risk.
2. Explain the importance of risk governance.
3. Explain elements of investment.
4. What is security contact act and what are the types of contract.
5. Short Note on Saving V/S Investment.

## Roll No. 223 SADIQUE AABIZAID HASSAN

Subject: Cost \& Management Accounting

1. You are given the following information:

Selling price per unit - Rs. 40, variable cost per unit - Rs. 30, Fixed cost - Rs. 1,80,000
Calculate:1) profit volume ratio $\quad$ 2) the break even sales (in units)
3) Break even sales in Rs. If sales price is reduced by $10 \%$
4) Profit when sales is Rs. 500000 , 5) sales at a profit of Rs. 50000
2. Peekay Ltd provides you the following information for the year ended 31st March, 2009

| Particulars | Process A | Process B | Process C |
| :--- | ---: | ---: | ---: |
| Raw material (units) | 12,000 | 2,440 | 2,600 |
| Cost of Raw material (per unit) (Rs.) | 5 | 5 | 5 |
| Direct Wages (Rs.) | 34,000 | 24,000 | 15,000 |
| Production Overheads (Rs.) | 16,160 | 16,200 | 9,600 |
| Normal Loss | $4 \%$ | $5 \%$ | $3 \%$ |
| Wastage | $6 \%$ | $5 \%$ | $4 \%$ |
| Scrap per unit of wastage (Rs.) | 3 | 4 | 5 |
| Output transfer to subsequent process | $70 \%$ | $60 \%$ | - |
| Output sold at the end of the process | $30 \%$ | $40 \%$ | $100 \%$ |
| Selling price per unit (Rs.) | 12 | 16 | 17 |

Prepare Process Account A, B and C.
3. Write a note on advantages of process costing
4. Write a note on advantages of Cost Accounting

Subject: Foundation Course - III (An Overview of Investment Management)

1. What is preference share and explain its features
2. What are the various sources of risk assurance.
3. Explain the feature of investment bullion.
4. What are the importance of cost and tax in individual investing.
5. Short on penalties and fines under security contract act.

## Subject: Cost \& Management Accounting

Roll No. 219 JADHAV BHAVESH ANIL

1. The product of a manufacturing concern passes through 2 process $A$ and $B$ and then to finished stock. It is ascertained that in each process $5 \%$ of the total weight is lost and $10 \%$ is scrap which from process $A$ and $B$ realises Rs. 80 per tonne and Rs. 200 per tonne respectively.
The following are the figures related to both the process:

|  | Process A | Process B |
| :--- | :---: | :---: |
| Material (tonnes) | 1,000 | 70 |
| Cost of Material (Rs. Per tonne) | 125 | 200 |
| Wages (Rs.) | 28,000 | 9,750 |
| Manufacturing expenses (Rs.) | 8,000 | 5,500 |
| Output (tonnes) | 830 | 780 |

[^0]2. Sanjay Ltd provides you the following information for the year ended 31st March, 2022.

| Particulars | Process A | Process B | Process C |
| :--- | ---: | ---: | ---: |
| Raw material (units) | 12,000 | 2,440 | 2,600 |
| Cost of Raw material (per unit) (Rs.) | 5 | 5 | 5 |
| Direct Wages (Rs.) | 34,000 | 24,000 | 15,000 |
| Production Overheads (Rs.) | 16,160 | 16,200 | 9,600 |
| Normal Loss | $4 \%$ | $5 \%$ | $3 \%$ |
| Wastage | $6 \%$ | $5 \%$ | $4 \%$ |
| Scrap per unit of wastage (Rs.) | 3 | 4 | 5 |
| Output transfer to subsequent process | $70 \%$ | $60 \%$ | - |
| Output sold at the end of the process | $30 \%$ | $40 \%$ | $100 \%$ |
| Selling price per unit (Rs.) | 12 | 16 | 17 |

Prepare Process Account A, B and C.
3. Write a note on PV Ratio
4. Write a note on Break Even Point?

## Roll No. 224 SAINI RUPESH DINESH

1. Narsingh Chemical Industries provide the following information from their records:

For making 10 kg of SYBI, the standard material requirement is:
Quantity (kgs)
Rate per kg (Rs.)

A
4
6
B
4
During January, 2006, 1000 kg of SYBI were produced. The actual consumption of materials is as under:
Material
Quantity (kgs)
Rate per kg (Rs.)
A 750
7
B
500
5

Calculate all possible material variances.
2. The sales and profit for the last two years are as follows:

| Years | Sales (Rs.) | Profit (Rs.) |
| :--- | :--- | :--- |
| 2017 | $4,00,000$ | 20,000 |
| 2018 | $5,00,000$ | 40,000 |

Calculate: $\mathrm{p} / \mathrm{v}$ ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000
3. How would you classify cost on the basis of elements of cost?
4. Distinguish between financial accounting and cost accounting.

## Roll No. 225 SALVI AVDHOOT ANAJI

1. A product passes through three processes. In January, 2009 the costs of production were as given below :

| Particulars | Process I <br> (Rs.) | Process II <br> (Rs.) | Process III <br> (Rs.) |
| :--- | ---: | ---: | ---: |
| Direct Material | 12,000 | 18,120 | 20,772 |
| Wages | 21,000 | 25,356 | 30,000 |
| Production Overheads | 9,000 | 12,000 | 15,000 |
| 6000 units were issued to Process I |  |  |  |
| @ Rs. 15 each |  |  |  |
| Normal Loss | $2.50 \%$ | $5 \%$ | $10 \%$ |
| Wastages realizes per unit | Rs. 6 | Rs. 15 | Rs. 20 |
| Actual Production (in units) | 5,520 | 5,220 | 4,800 |

## Prepare:

a. Process Account I, II and III.
b. Normal Loss Account
c. Abnormal Loss Account
2. 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:
3. Advantages of standard costing.
4. Break Even Analysis

## Roll No. 228 VAGHASIYA HEVIN MANSUKH

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

| Years | Sales (Rs.) | Profit (Rs.) |
| :--- | :--- | :--- |
| 2015 | $4,00,000$ | 20,000 |
| 2016 | $5,00,000$ | 40,000 |

Calculate: $\mathrm{p} / \mathrm{v}$ ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 80,000 .
2. The standard material cost for 20 units of output is:

| Materials | Kgs | Rate per kg |
| :--- | :--- | :--- |
| A | 5 | 12 |
| B | 10 | 9 |
| C | 10 | 10 |

The actual cost for 8000 units is as follows:

| Materials | Kgs | Rate per kg |
| :--- | :--- | :--- |


| A | 2100 | 11 |
| :--- | :--- | :--- |
| B | 3750 | 10 |
| C | 4150 | 9.5 |

Calculate all material variances:
3. Distinguish between Financial Accounting v/s Cost Accounting
4. Write a note on advantages of Cost Accounting.

## Roll No. 242 SHAIKH ARSHAD ABDUL

1. A. sales and profit for the last two years are as follows:

| Years | Sales (Rs.) | Cost (Rs.) |
| :--- | :--- | :--- |
| 2017 | $4,00,000$ | $3,80,000$ |
| 2018 | $5,00,000$ | $4,60,000$ |

Calculate: $\mathrm{p} / \mathrm{v}$ ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000
B. The sales data were given below. Calculate sales variance.

| Materials | Kgs | Rate per kg |
| :--- | :--- | :--- |
| A | 3500 | 15 |
| B | 4600 | 19 |

C. The actual cost for 5000 units is as follows:

| Materials | Kgs | Rate per kg |
| :--- | :--- | :--- |
| A | 3600 | 16 |
| B | 4550 | 20 |

2. You are given the following information:

Selling price per unit - Rs. 40, variable cost per unit - Rs. 30, Fixed cost - Rs. 1,80,000
Calculate:1) profit volume ratio 2) the break even sales (in units)
3) Break even sales in Rs. If sales price is reduced by $10 \%$
4) Profit when sales is Rs.500000, 5) sales at a profit of Rs. 50000 .
3. Write a note on Marginal Costing.
4. Advantages And Disadvantages of reconciliation.

## Roll No. 251 YADAV PRATHAM SURENDRA

1. Selling price per unit - Rs. 50, variable cost per unit - Rs. 35, Fixed cost - Rs. 1,50,000 Calculate:1) profit volume ratio 2) the break even sales (in units) 3) sales at a profit of Rs. 50000

2 The product of a manufacturing concern passes through 2 process $A$ and $B$ and then to finished stock. It is ascertained that in each process $5 \%$ of the total weight is lost and $10 \%$ is scrap which from process A and B realises Rs. 80 per tonne and Rs. 200 per tonne respectively.
The following are the figures related to both the process:

|  | Process A | Process B |
| :--- | :---: | :---: |
| Material (tonnes) | 1,000 | 70 |
| Cost of Material (Rs. Per tonne) | 125 | 200 |
| Wages (Rs.) | 28,000 | 9,750 |
| Manufacturing expenses (Rs.) | 8,000 | 5,500 |
| Output (tonnes) | 830 | 780 |

Prepare all the relevant accounts
3. How would you classify cost on the basis of elements of cost?
4. What is Reconciliation Statements? What are the causes of disagreement between Costing Profit and Financial Profit

## Internal Questions for Semester II ATKT students

## Roll No. 101 ABRAHAM MERWYN MELCHIOR <br> Subject: Introduction to Accounting II

1. X Ltd. makes an issue of 20,000 Equity Shares of Rs. 10 each at Rs. 11 on 1st March payable as follows:
Rs. 2 on Application
Rs. 3 on allotment
Rs. 6 on First and Final Call ( 3 months after allotment)
Applications were received for 26,000 shares. The Directors made the allotment in fill to the Application demanding 10 or more shares and returned money to the applicants for 6,000 shares.
One shareholder who was allotted 40 shares paid the first and final call money along-with allotment money and an another shareholder who was allotted 60 shares did not pay allotment interest money but paid along-with first and final call money. The Directors deeded to change and allow interest, as the case may be, on calls-.n-advance and calls-in-arrears.
2. On 1.1.1999, X Ltd. bought $100,12 \%$ Govt. Bonds of Rs. 1,000 each at Rs. 940 each. On 1.8.1999, X Ltd. sold 50, $12 \%$ Debentures at Rs. 980 each. Interest is paid half-yearly i.e. on 30th June and 31st December, every year. Prepare 12\% Govt. Bonds Account assuming that the market price for the same is Rs. 990 per bond.
3. Write a note on divisible profit
4. Write a note on NPO
5. Write a note on foreign currency transaction

Roll No. 158 KANDARE ROHIT DEVRAO
Subject: Business Communication II

1. Discuss 'WASP' as a technique of interview.
2. What are the different types of meetings?
3. Explain the advantages and disadvantages of Conference.
4. What are the functions of Public Relations?
5. What are follow-up letters?

## Roll No. 135 SIDDHIQUE AFTAB HUSSIAN <br> Subject: Foundation Course II

1. Explain the concept of liberalization.
2. Explain the origin of Human Right.
3. Discuss the causes and effects of environment degradation.
4. Explain the importance of values for people.
5. Explain the ways to manage stress.

## BIM Internal questions for Semester IV ATKT students

## Roll no: 261 SURVE MUKUL RAJESH

## Subject: Financial Management - II

1. Explain types of working capital.
2. Calculate value of working capital required if Debtors $=$ Rs. 15000 , Stock $=$ Rs. 15000, Cash Balance $=$ Rs. 20000, Creditors $=10000$.
3. Explain the importance of Cash Budget.
4. Explain types of Budget.
5. Explain all types of leverages.

## Subject: Fundamentals of Equity Market

1. Trade-off between ownership and management in companies.
2. Red-Herring Prospectus -it's unique features.
3. Definition and functions of Stock Exchanges.
4. Delisting of Securities.
5. Role of SEBI in promoting equity markets.

## Subject: Economics II

1. Explain circular flow of income in two sectors.
2. Explain the causes of inflation in detail.
3. Discuss the objectives of monetary policy
4. Explain the advantages and disadvantages of FDI.
5. Explain the concept of Fixed Exchange Rate

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| Prof. Pankaj Jain | Prof. Durgesh Kenkre | Prof. Subhashini Naikar | Dr. Kiran Mane |
| (Coordinator) | (Exam convener) | (Vice- Principal, SFC) | (I/c Principal) |

## DI/R-IPS/EXAM/00


[^0]:    Prepare a cost statement.

