



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001:2015 Certified

Date: 02nd June, 2023





NOTICE

B. COM (INVESTMENT MANAGEMENT)

ATKT Internal Examination Semester V & VI June, 2023

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. **Date of Submission of the Projects- 10th June, 2023 at 10:00 am in Classroom T3.**
2. 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. Students are expected to write questions followed by the answers. Write at least 15 pages from the allocated module, it can be practical problems or theory as applicable.
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/her viva voce then they will be declared as **ABSENT**.
5. Any submission after the above mentioned date and time will not be accepted and entertained under any circumstances.
6. **Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstance.**
7. List of students with the project topics is attached herewith.

			
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

BIM Internal questions for Semester V ATKT students

Subject: International Finance – I

GURAV SANJANA SUBHASH

1. Introduction to International Finance
2. Role of the International Money Market
3. Euro Dollar Markets
4. Political Risks.

JAIN KHUSHBOO PRAVEEN

1. The Challenge of International Finance
2. Major stocks markets of world
3. International bond market
4. Functions of Euromarkets

KUNDER JANVI SANJEEV

1. Benefits of Global Investment
2. Types of euro currency bonds
3. Market Risks
4. Risk Associated with Investing in Bond Markets

PATIL LYNN AGNELO

1. International Mergers and Acquisitions
2. Foreign Exchange Risk
3. Issue Procedure of Euro Currency Bonds
4. Participants- Risk Associated with Investing in Bond Markets

SAINI RUPESH DINESH

1. ADR
2. GDR
3. Concept of IDR
4. Foreign Bonds

SURVE MUKUL RAJESH

1. Introduction to International Finance
2. Role of the International Money Market
3. Issue Procedure of Euro Currency Bonds
4. Participants- Risk Associated with Investing in Bond Markets

PITALEKAR DEV RAJU

1. Euro Dollar Markets
2. Political Risks
3. Market Risks
4. Risk Associated with Investing in Bond Markets

SHAIKH ARSHAD ABDUL

1. International bond market
2. Functions of Euromarkets
3. Concept of IDR
4. Foreign Bonds

Subject: Research Methodology

GURAV SANJANA SUBHASH

1. Define research, give its meaning and objectives.
2. Explain hypothesis with reference to definition, nature and sources.
3. What are the different types of research reports?
4. Write a short note on experimental technique of data collection.

PATIL LYNN AGNELO

1. Explain the different types of research.
2. Explain the concept of research design with reference to its definition, meaning and need.
3. Explain the structure of the report.
4. What is the purpose of data analysis?

CHAUHAN SURAJ KAMLA

1. Explain the research process.
2. What do you understand by research design? Give the steps involved in research design.
3. Write short notes on: Factor analysis and cluster analysis.
4. Give the essentials of a good report.

MISHRA SHRIPRAKASH NARENDRA

1. List the features of a good research.
2. Explain the term hypothesis with reference to its meaning, significance and types.
3. Give the features of correlational research and regression analysis.
4. What do you mean by multi-dimensional scaling and discriminant analysis.

Subject: Corporate Accounting

GURAV SANJANA SUBHASH

- 1) Meaning of Company, Requirement of Accounting for Companies, Procedures of Accounting for Companies.
- 2) Format of Financial Statement of a Company as per Companies Act, 2013.
- 3) On 1.1.2011, X Ltd. bought 100, 12% Govt. Bonds of Rs. 1,000 each at Rs. 940 each. On 1.8.2011, 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.
- 4) Explain types of shares in detail.

JAIN KHUSHBOO PRAVEEN

- 1) Valuation of Shares in case of Merger and Acquisition of Shares, Intrinsic value of Shares.
- 2) On 1/4/2021 Sanket had 10000 Equity Shares in Tata Ltd. The face value of the shares was Rs 10 each but their book value was Rs 24. On 2/6 he purchased 20000 equity shares at Rs 16 each. On 1/7 directors issued bonus shares at a rate of one share for every three shares held. On 1/1 he purchased 5000 right shares at Rs 15 each. On 31/1 he sold 30000 shares at Rs 30 per share. Show Investment A/c in books of Sanket for year ending 31st March 2022.
- 3) Explain intrinsic value of shares and fair value of shares.
- 4) Discuss use of Accounting Standards in Corporate Accounting.

KHARADE HARSH ANANDRAO

- 1) On 15th March AB Ltd. purchased Rs. 1,00,000, 9% Govt. Stock (interest payable yearly) at 12% cum-interest. On 1st August Rs. 20,000 stock is sold at 89 cum-interest and on 1st September Rs. 30,000 stock is sold at Rs.110 Ex-interest. On 31st December, the date of the Balance Sheet, the market price was Rs. 90. Prepare an investment account. Face value of Govt. Stock was Rs. 100.
- 2) From the following information, prepare a Balance sheet as per Companies Act. Equity Share Capital Rs.200000, 12% Debentures Rs.500000, General Reserve Rs.139000, Patent Rs.200000, Freehold Land Rs.239000, Preliminary expenses not written off Rs. 160000, Stock Rs.190000, Creditors Rs. 50000, Cash Rs. 100000.
- 3) Write a note on Accounting for Bonus Shares and Right shares in Shares Investment Account.
- 4) Explain recent trends in Corporate Accounting.

KUNDER JANVI SANJEEV

- 1) On 1st March 1992, BM Corporation Ltd. purchased Rs. 30,000, 5% Government Stock at Rs. 95 cum-interest. On 1st May 1992, the company sold Rs. 10,000 of Stock at Rs. 97 cum-interest. On 15th December 1992, another Rs. 10,000 Stock was sold at Rs. 93 ex-interest. On 31st December 1992, the closing date of the financial year, the market price of the Stock was Rs. 92. Half-yearly interest is received every year as on 30th June and 31st December. Prepare an investment account.
- 2) Explain in detail Simple profit method.
- 3) Explain importance of Corporate Accounting.
- 4) Aman Ltd invited applications for 2,00,000 equity shares of Rs. 100 each at Rs. 120 per share. The amount per share was payable as under:
On Application: Rs. 30 On Allotment : Rs. 45(including premium) On First Call: Rs. 25
On Final Call: Rs. 20. You are required to journalise all the above transactions.

NIKHIL ATMARAM REDEKAR

- 1) On 1/4/2021 Vishwajeet had 12,000 Equity Shares in Adani Ltd. The face value of the shares was Rs 20 each but their book value was Rs 25. On 10/06/2021 he purchased 10,000 equity shares at Rs 26 each. On 15/8/2021 directors issued bonus shares at a rate of one share for every three shares held. On 31/1/2022 he sold 15,000 shares at Rs 30 per share. Show Investment A/c in books of Vishwajeet for the year ending 31st March 2022.
- 2) Explain in detail Super profit method.
- 3) Discuss issue of debenture in details.
- 4) Anant Ltd invited applications for 50,000 equity shares of Rs. 10 each at Rs. 12 per share. The amount per share was payable as under:

On Application: Rs. 3 On Allotment : Rs. 4.5(including premium) On First Call: Rs. 2.5
On Final Call: Rs. 2. You are required to journalise all the above transactions.

PATIL LYNN AGNELO

- 1) From the following information, prepare a Balance sheet as per Companies Act.
Equity Share Capital Rs.1000000, 15% Debentures Rs.600000, Securities Premium Rs.140000, Goodwill Rs.400000, Plant & Machinery Rs. 990000, Discount on issue of Shares (unwritten off) Rs. 160000, Stock in Trade Rs.200000, Creditors Rs. 50000, Current Account Rs. 40000.
- 2) Explain factors affecting valuation of shares.
- 3) Explain in detail Proposed Dividend, Unclaimed Dividend, Provision for Tax and Advance Tax.
- 4) On 1/4/2020 Sneha had 1000 Equity Shares in Tata Ltd. The face value of the shares was Rs 10 each but their book value was Rs 24. On 2/6 he purchased 2000 equity shares at Rs 16 each. On 1/7 directors issued bonus shares at a rate of one share for every three shares held. On 1/1 he purchased 500 right shares at Rs 15 each. On 31/1 he sold 3000 shares at Rs 30 per share. Show Investment A/c in books of Sneha for year ending 31st March 2021.

SAINI RUPESH DINESH

- 1) From the information given below and the balance sheet of Cipla Limited on 31st December, 2009, find the value of shares by intrinsic value method.

Balance Sheet			
articulars	₹	Particulars	₹
1000, 8% Preference Shares of ₹ 100 each fully paid	1,00,000	Buildings	70,000
4,000 Equity Shares of ₹ 100 fully paid	4,00,000	Furniture	3,000
Reserves	1,50,000	Stock (Market value)	4,50,000
Profit and Loss account	5,10,000	Investment at cost (face value 4,00,000)	3,35,000
Creditors	48,000	Debtors	2,80,000
		Bank	60,000
		Preliminary Expenditure	10,000
	12,08,000		12,08,000

Building is now worth of ₹ 3,50,000 and the Preferential shareholders are having preference as to capital and dividend.

- 2) Explain in detail the adjustments for Unrecorded Sales and Purchases, Good sold on sale or return basis, Managerial remuneration on Net Profit before tax, Transfer to Reserves.
- 3) On 1/4/2019 Jigar had 1000 Equity Shares in Wipro Ltd. The face value of the shares was Rs 200 each but their book value was Rs 340. On 2/6 he purchased 2000 equity shares at Rs 260 each. On 1/7 directors issued bonus shares at a rate of one share for every three shares held. On 1/1 he purchased 500 right shares at Rs 250 each. On 31/1 he sold 3000 shares at Rs 400 per share. Show Investment A/c in books of Jigar for year ending 31st March 2020.
- 4) Explain valuation of Shares in detail.

SALVI AVDHOT ANAJI

- 1) The following particulars are available in respect of Goodluck Limited:
 - a. Capital 450, 60% preference shares of Rs. 100 each fully paid and 4,500 equity shares of Rs. 10 each fully paid.
 - b. External liabilities: Rs. 7,500.
 - c. Reserves and Surplus Rs. 35,000.
 - d. The average expected profit (after taxation) earned by the company Rs. 8,500.
 - e. The normal profit earned on the market value of equity shares (full paid) of the same type of companies is 9%.
 - f. 10% of the profit after tax is transferred to reserves.Calculate the intrinsic value per equity share and value per equity share according to dividend yield basis. Assume that out of total assets, assets worth of Rs. 350 are fictitious.
- 2) On 1/4/2011 Santosh had 2000 Equity Shares in Mapro Ltd. The face value of the shares was Rs 10 each but their book value was Rs 30. On 2/6 he purchased 2000 equity shares at Rs 16 each. On 1/7 directors issued bonus shares at a rate of one share for every three shares held. On 1/1 he purchased 500 right shares at Rs 15 each. On 31/1 he sold 3000 shares at Rs 30 per share. Show Investment A/c in books of Santosh for year ending 31st March 2012.
- 3) Explain in detail the adjustments for Bad debt and Provision for bad debts, Calls in Arrears, Loss by fire (Partly and fully insured goods), Goods distributed as free samples.
- 4) Format of Financial Statement of a Company as per Companies Act, 2013.

SHAIKH ARSHAD ABDUL

- 1) On 1/4/2022 Jigar had 1000 Equity Shares in Wipro Ltd. The face value of the shares was Rs 100 each but their book value was Rs 240. On 2/6 he purchased 2000 equity shares at Rs 160 each. On 1/7 directors issued bonus shares at a rate of one share for every three shares held. On 1/1 he purchased 500 right shares at Rs 150 each. On 31/1 he sold 3000 shares at Rs 300 per share. Show Investment A/c in books of Jigar for year ending 31st March 2023.
- 2) From the following information, prepare a Balance sheet as per Companies Act.
Equity Share Capital Rs.1000000, 15% Debentures Rs.600000, Securities Premium Rs.140000, Goodwill Rs.400000, Plant & Machinery Rs. 990000, Discount on issue of Shares (unwritten off) Rs. 160000, Stock in Trade Rs.200000, Creditors Rs. 50000, Current Account Rs. 40000.
- 3) Explain Accounting for Transactions of Purchase and Sale of Investments with ex and cum interest prices.
- 4) Discuss Procedures of Accounting for Companies.

RAWAL VIVEK VASTUPAL

- 1) On 1-1-2020, 200, 12% debentures of ₹ 100 each of Delta Ltd were held as investments by Mr. Namah at a cost of ₹ 18,200. Interest is payable on December 31 every year.
 - a) On 1-4-2020, 40 debentures were purchased by X @ ₹ 98 each cum-interest.
 - b) On 1-9-2020, 60 debentures were sold at ₹ 96 ex-interest.
 - c) On 1-12-2020, 80 debentures were sold @ ₹ 99 cum interest
 - d) On 31-12-2020, 100 debentures were sold @ ₹ 95 cum interest.Prepare the investment account for 12% debentures of Delta Ltd in the books of Namah.

- 2) On 1.1.2012, Z Ltd. bought 100, 12% Govt. Bonds of Rs. 1,000 each at Rs. 940 each. On 1.8.2012, Z 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) Explain Shares as a means of Investment and Importance of Shares.
- 4) Explain in detail issue of shares.

CHAUHAN SURAJ KAMLA

- 1) Amron Ltd invited applications for 1,00,000 equity shares of Rs. 100 each at Rs. 140 per share. The amount per share was payable as under:
On Application: Rs. 30 On Allotment : Rs. 65(including premium) On First Call: Rs. 25
On Final Call: Rs. 20
You are required to journalise all the above transactions.
- 2) On 1/4/2018 Vinayak had 15,000 Equity Shares in Adani Ltd. The face value of the shares was Rs 40 each but their book value was Rs 45. On 10/06/2018 he purchased 10,000 equity shares at Rs 46 each. On 15/8/2018 directors issued bonus shares at a rate of one share for every three shares held. On 31/1/2019 he sold 18,000 shares at Rs 50 per share. Show Investment A/c in books of Vinayak for the year ending 31st March 2019.
- 3) Explain intrinsic value of Shares and Yield value of Shares.
- 4) Explain in detail the adjustments for Closing Stock, Depreciation, Outstanding expenses and income, Prepaid expenses and Pre received income.

Subject: Business Ethics

KUNDER JANVI SANJEEV

1. Explain definition, meaning, nature of Ethics.
2. Discuss ethical issues in finance.
3. Explain meaning and definition of CSR.
4. Discuss Ethics in the context of Global Economy

MISHRA SHRIPRAKASH NARENDRA

1. Explain types of Ethics According to Functions of Business
2. Explain Importance And Relevance of Trusteeship Principle in Modern Business.
3. Discuss Ethics Relating to Environment Protection.
4. Discuss role of Business Ethics in Building a Civilized Society.

Subject: Risk Management

KHARADE HARSH ANANDRAO

1. Explain the risk process in detail.
2. Distinguish between Risk management and Risk measurement.
3. What is the importance and scope of risk governance?
4. What is the purpose and source of risk assurance?

SURVE MUKUL RAJESH

1. Write short notes on: Reinsurance and banc assurance.
2. Explain the role of actuary in insurance sector.
3. Write in detail about risk management and corporate governance.
4. Explain the terms: ERM Matrix, ERM framework and ERM process

VISHWAKARMA PRITEE VAKIL

1. Explain the concept of insurance securitisation.
2. Explain the Markowitz Risk Return model with a suitable example.
3. What is the importance and scope of risk governance?
4. Explain the terms: ERM Matrix, ERM framework and ERM process

Subject: Merchant Banking -I

GURAV SANJANA SUBHASH

1. State the significance and functions of merchant bankers under competitive environment?
2. Explain merchant banking activities and SEBI guidelines related to issue management.
3. Define merchant banking. Explain the evolution of merchant banking in India.
4. What is credit rating? Explain the importance of credit rating?

JAIN KHUSHBOO PRAVEEN

1. Explain in detail about eligibility norms of companies issuing securities,
2. What is Issue management? Explain in detail the role of merchant bankers in pre-issue management?
3. Explain the various credit rating methods and state its utility to the investor's decisions.
4. Who is merchant banker? Explain the principal qualities of successful merchant banker.

KHARADE HARSH ANANDRAO

1. Discuss about concept and evolution of merchant banking in India.
2. Explain the scope of merchant banking in India.
3. Explain the services of merchant bankers.
4. Explain the principal qualities of successful merchant banker.

KUNDER JANVI SANJEEV

1. What are the activities connected with underwriting of merchant bankers?
2. Explain the role of merchant banker as registrar to an issue.
3. What are the stages involved in management of public issue by merchant bankers?
4. What is the concept of book building? Explain its characteristics.

SAINI RUPESH DINESH

1. Discuss the legal framework of merchant banking system in India.
2. Explain the methodology adopted by various credit rating agencies in India
3. What is merchant banking? Discuss briefly the guidelines for merchant bankers by SEBI.
4. Describe the advantages and disadvantages of credit rating

SURVE MUKUL RAJESH

1. State the significance and functions of merchant bankers under competitive environment?
2. Explain merchant banking activities and SEBI guidelines related to issue management.
3. What are the stages involved in management of public issue by merchant bankers?
4. What is the concept of book building? Explain its characteristics.

MISHRA SHRIPRAKASH NARENDRA

1. Explain in detail about eligibility norms of companies issuing securities,
2. What is Issue management? Explain in detail the role of merchant bankers in pre-issue management?
3. What are the stages involved in management of public issue by merchant bankers?
4. What is the concept of book building? Explain its characteristics.

BIM Internal questions for Semester VI ATKT students**Subject: International Finance - II****RAHULKUMAR LAXMINARAYAN**

1. Explain meaning and Scope of International Finance.
2. Discuss Types of Fixed Exchange Rate.
3. Explain Role of FEDAI- FEMA and Regulatory.
4. Explain Pricing and Fischer Black's Option Pricing Model.





Subject: Auditing**RAHULKUMAR LAXMINARAYAN**

1. Explain in details errors and frauds.
2. Explain Principles of audit.
3. Explain in details audit sampling.
4. Explain the audit working papers.

Subject: Project Work

RAHULKUMAR LAXMINARAYAN

Topic – Study on growth of PAYTM (Project Guide: Prof. Pankaj Jain)
(Student requested to come and meet project guide for finalisation of project work)

			
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