



Prahladrai Dalmia Lions College of Commerce & Economics

(Government Aided & Affiliated to University of Mumbai & AICTE, New Delhi)

NAAC Re- accredited with 'A' Grade (III Cycle)

ISO 21001: 2018 Certified

University of Mumbai Recognized Research Centre in Accountancy,
Commerce & Business Economics

A Government Approved Hindu Linguistic Minority Institute

52 Years of Sterling Performance in Education

Date: 25th April, 2025

NOTICE





Bachelor of Management Studies (BMS)

FY BMS (Semester II)

CIA Internal Project Assignment Submission May, 2025

Instructions for the students for internals projects submission:

1. Date & Time of Assignment Submission - **As per the time table given below.**
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.
5. The Front page should contain details of Roll no, Name of the student, Semester, Subject along with certificate provided by the class mentors.
6. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
7. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

			
Ms. Sailee Shringarpure	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D.N. Ganjewar
(BMS Co-ordinator)	(Exam Convener)	(Vice-Principal, SFC)	(Principal)

Schedule of Assignment/Project/Presentation/Viva Voce

FYBMS

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1.	02/05/2025	Friday	09.00 am to 10:40 am	Basics Concepts in Research	Ms. Ridhisha Tarkari
			11:.00 am to 12:40 pm	Basics Concepts in Research	Ms. Ridhisha Tarkari
			1:00 pm to 2:40 pm	Advance Excel for Managers (Theory)	Ms. Aditi Save
2.	03/05/2025	Saturday	09.00 am to 10:40 am	Basics Concepts in Research	Ms. Ridhisha Tarkari
			11:.00 am to 12:40 pm	Accounting for Managerial Decisions	Ms. Vibha Bhavsar
			1:00 pm to 2:40 pm	Law Related to Intellectual Property Rights	Ms. Poonam Sharma
3.	05/05/2025	Monday	09.00 am to 10:40 am	Accounting for Managerial Decisions	Mr. Satish Pandey
			11:.00 am to 12:40 pm	Introduction to Business Maths	Mr. Rahul Yadav
			1:00 pm to 2:40 pm	E-Commerce	Ms. Shalini Chauhan
4.	06/05/2025	Tuesday	09.00 am to 10:40 am	Introduction to Business Maths	Mr. Aditya Mahyavanshi
			11:.00 am to 12:40 pm	E-Commerce	Ms. Shalini Chauhan
			1:00 pm to 2:40 pm	Positive Youth Development	Mr. Jainish Gotecha

Subject/ Course: Accounting for Managerial Decisions

INSTRUCTIONS:

- Solve the below questions in A4 size paper.
- It should be hand written. Good Presentation is important during Viva Voce.
- On the day submission is compulsory.
- If you fail to remain present then it's considered as ABSENT.

Solve the Following Illustrations

Q.1 From the following information given by M/s. Q & Co. Pvt. Ltd., prepare an estimate of Working capital for the year ended 31st March, 2011.

1. Estimated level of activity – 1,04,000 units for the year 52 weeks.
2. Cost of raw Material per unit – ₹ 5.
3. Cost of labour per unit – 40% of Raw Material
4. Cost of Overheads per unit – 50% of the labour cost
5. Profit per unit is 200% of overheads.
6. Stock of Raw materials – 4 weeks.
7. Processing period – 4 weeks.
8. Stock of Finished Goods – 4 weeks
9. Credit to the Debtors – 6 weeks
10. Credit by the Creditors – 4 weeks
11. Time lag in payment of wages – 4 weeks
12. Time lag in payment of overheads – 2 weeks
13. Cash and Bank Balance required – 40,000
14. Debtors are calculated on a sales basis.
15. Purchases against cash – 20%
16. All the activities are spread evenly throughout the year.
17. During processing, Labour and Overhead accrue evenly.

Q.2 From the following information provided by M/s. P & Co. Pvt. Ltd., prepare a statement showing working capital requirements for the year 2010-2011:

- (a) Estimated sales for the year 2010-2011 ₹ 21,60,000.
- (b) Estimated cost structure ratios to selling price: Raw materials 60%, Labour 20% and Overheads 10%.
- (c) Selling price ₹ 20 per unit.
- (d) Raw Materials remain in stock for 2 months.
- (e) Materials remain in process for 1 month.
- (f) Finished Goods remain in stock for 1 month.
- (g) Customers are allowed 2 months credit.
- (h) Suppliers allow 1 month credit.
- (i) Time lag in payment of wages is one month.
- (j) Time lag in payment of overheads is half a month.
- (k) Cash & Bank Balance is expected to be 25% of the Debtors.
- (l) Provide a margin of safety at 10%.
- (m) Debtors are to be calculated at selling price.

(n) During the manufacturing process labour and overheads accrue evenly.

Q.3 Radhika Manufacturing Limited presents the following information for 2011-2012.

Estimated Yearly Production and Sales = 60,000 units

Estimated Cost Elements per unit.

Raw materials	₹ 5
Wages	₹ 3
Overheads	₹ 2
Selling Price	₹ 12

Further Information:

1. The company extends two months credit to the debtors.
2. The company maintains one month's stock of Raw materials.
3. The company maintains one month's stock of finished goods.
4. The processing period is one month.
5. The company is allowed two months credit by suppliers.
6. Wages and Overheads are paid one month in arrears.
7. The cash and bank balance is expected to be equal to ₹ 25,000.
8. There is a regular purchase, production and sales cycle.
9. During the production process wages and overheads accrue evenly.
10. Debtors are to be calculated on a cost basis.
11. 20% of the customers pay one month in advance.

Prepare a statement showing an estimate of working capital.

Q.4 The following information has been extracted from the books of account of Hero Ltd. as at 31st March, 2014.

Particulars	Dr. (₹ '000)	Cr. (₹ '000)
Administration expenses	480	
Cash at bank and on hand	228	10
Cash received on sale of fittings		70
Long-term loan	200	
Investments		260
Depreciation on fixture, fittings, tools and equipment (1st April, 2013)	102	
Distribution costs	60	
Factory closure costs	680	
Fixture, fittings, tools and equipment (at cost)		80
Profit and Loss Account (1st April, 2013)		

Purchase of equipment	120	
Purchase of goods for resale	1,710	
Sales (Net of Excise Duty)		3,000
Share capital (1,00,000 shares of ₹ 10 each fully paid)	140	1,000
Stock (1st April, 2013)		
Trade creditors	780	80
Trade debtors		
	4,500	4,500

Additional Information:

- The stock at 31st March, 2014 (valued at the lower of cost or net realisable value) was estimated to be worth ₹ 2,00,000.
- Fixtures, fittings, tools and equipment all are related to administration. Depreciation is charged at a rate of 20% per annum on cost. A full year's depreciation is charged in the year of acquisition, but no depreciation is charged in the year of disposal.
- During the year to 31st March, 2014, the company purchased equipment of ₹ 1,20,000. It also sold some fittings (which had originally cost ₹ 10,000 and for which depreciation of ₹ 30,000 had been set aside).
- The average income tax for the company is 50%. Factory closure cost is to be presumed as an allowable expenditure for income tax purposes.
- The company proposes to pay a dividend of 20% per equity share.

Prepare Hero Ltd. 's Profit and Loss Account for the year ended 31st March, 2014 and Balance Sheet as at that date in accordance with the Companies Act, 1956 in the Vertical Form along with the Notes on Accounts containing only the significant accounting policies.

Q.5 From the following balances, prepare the balance sheet in vertical form as on 31st March, 2014.

Particulars	₹
Equity Share Capital	5,000
Preference Share Capital	3,000
General Reserve	2,000
Profit and Loss A/c (Cr.)	1,000
Fixed Capital	8,000
Current Assets	4,000
Current Liabilities	3,000

Subject/Course: Introduction to Business Mathematics

ASSIGNMENT QUESTION FOR FYBMS

INSTRUCTIONS:

- Solve the below questions in A4 size paper.
- It should be hand written. Good Presentation is important during Viva Voce.
- On the day submission is compulsory.
- If you fail to remain present then it's considered as **ABSENT**.

- 1) A sum of ₹10,000 is invested at a simple interest rate of 5% per annum. What will be the interest after 3 years?
- 2) If ₹8,000 is invested at a compound interest rate of 10% per annum, compounded annually, what will be the amount after 2 years?
- 3) Find the difference between compound interest and simple interest on ₹5,000 for 2 years at 12% per annum.
- 4) If the simple interest on ₹6,000 for 4 years is ₹2,400, what is the rate of interest per annum?
- 5) What is the future value of an annuity of ₹1,000 paid annually for 5 years at an interest rate of 8% compounded annually?
- 6) Find the present value of an annuity of ₹2,000 payable annually for 4 years, if the interest rate is 10% per annum compounded annually.
- 7) Explain the difference between an annuity due and an Accumulated annuity with an example.
- 8) What annual payment will accumulate to ₹50,000 in 5 years at an interest rate of 6% compounded annually?
- 9) Define Simple Interest and Compound Interest. What are the key differences between the two?
- 10) Define annuity. What are the different types of annuities? Give examples.

Subject/Course: Law Related to Intellectual Property Rights

Instructions-

- **Write at least 5 pages,**
- **Project should be handwritten on A4 size paper**
- **Read your assignment, a viva shall also be taken on the same on date of submission of assignment**
- **If you fail to remain present then it's considered as ABSENT.**

Sr No.	Roll No	Topic
1	1001	Discuss the Significance & Scope of IPR
2	1002	Types of IPR- including Patent and Copyright
3	1003	Types of IPR- including Trademark & Geographical Indication
4	1004	Concept of Patent- What can be & cannot be patented
5	1005	Trademark & its significance in business
6	1006	Discuss the importance of IPR including its Economic, Social & Cultural benefits of IPR Protection
7	1007	Concept of Copyright, What works are protected & Rights of Copyright holders
8	1008	Concept of Geographical Indication, its importance & examples of famous GIs
9	1009	Types of IPR infringement, consequences & remedies available to IP owners
10	1010	Explore the relationship between IPR & innnovation
11	1011	Types of Trademark
12	1012	Registration process of Trademark & data related to registered process in India

13	1013	Protection of Traditional Knowledge in India: Patent Law Perspectives
14	1014	India's Compliance with international Patent Treaties such as TRIPS Agreement & Paris Convention
15	1015	Patent laws in India- Its purpose & benefits in Indian context
16	1016	Explain the patentability criteria in India, including- Novelty, Non-obviousness and Industrial Application
17	1017	The Patent Application Process in India
18	1018	Patent Infringement & Remedies in India
19	1019	Patent Opposition & Revocation in India
20	1020	The Basmati Rice Case Study- GI Dispute
21	1021	Darjeeling Tea GI Case
22	1022	Compulsory License in Patent with case on Bayer Corporation v/s Union of India
23	1023	A case study analysis of Novartis AG vs. Union of India (2013)
24	1024	The Challenges of Enforcing Intellectual Property Rights in the Digital Era
25	1025	Geographical Indications and Their Role in Promoting Local Products
26	1026	The Future of Copyright in the Age of Digital Reproduction
27	1027	Balancing Public Domain and Intellectual Property: A Discussion on Fair Use
28	1028	Intellectual Property Rights and the Role of WIPO (World Intellectual Property Organization) in Global IP Protection
29	1029	IPR in the Fashion Industry: How Emerging Designers Protect Their Work
30	1030	The Evolution of Patent Laws in the Tech Industry: A Case Study on Smartphone Patents
31	1031	Intellectual Property Laws and Social Media: A Battle for User-Generated Content
32	1032	Trademark Infringement and Consumer Protection: A Case Study Approach
33	1033	Case Study on-Yahoo! Inc. v. Akash Arora & Anr & Coca-Cola Company .v. Bisleri International Pvt. Ltd. (Beverage Giants Clash)
34	1034	Registration process for Copyright in India & Copyright Board
35	1035	Copyright & Fair Use
36	1036	Discuss the Significance & current trends & challenges of IPR
37	1037	Types of IPR- including Industrial Designs and Trademark
38	1038	Types of IPR- including Trademark & Geographical Indication
39	1039	Concept of Patent- Compulsory License and cases in India
40	1040	Trademark & its significance in business
41	1041	Discuss the importance of IPR including its Economic, Social & Cultural benefits of IPR Protection
42	1042	Concept of Copyright, What works are protected & Rights of Copyright holders
43	1043	Concept of Geographical Indication, its importance & case study of Darjeeling Tea
44	1044	Concept of Geographical Indication, its importance & case study of Basmati Rice

Subject/Course: Advanced Excel for Managers (THEORY)

Following are the Topics for the Presentation for FYBMS SEM II.

INSTRUCTIONS

1. Students have to prepare a powerpoint presentation to present the given topic in a group.
2. No of Slides : 8 - 10
3. Duration : 10 Minutes
4. Dress Code : Formal
5. Divide the presentation in a group so that every student from a group should get EQUAL Opportunity to present their topic.
6. Presentation to be uploaded in a GClass under Assignment with TITLE -
“Adv Excel for Manager Presentation”

SR. NO	ROLL NUMBER	TOPIC
1	101 - 105	The Excel user interface, Working with MS Excel workbook, Worksheet Management
2	106 - 110	Basic Excel terminologies, Essential navigational controls, Modifying worksheets with color
3	111 - 115	Basic data entry with spreadsheets, cell formatting, borders, etc. Protecting Cell & Sheet - importance of Protecting Cell & Sheet, Conditional Formatting
4	116 - 120	Autosum, Basic Functions, Text Functions
5	121 - 130	Sort & Filter, Lookup Functions
6	131 - 135	Logical If Functions
7	136 - 140	Financial Functions
8	141 - 144	Statistical Functions

Subject/Course: Positive Youth Development

- **Book Reading and Review - 10 marks –**
- **BOOK SELECTION WILL BE DONE BY THE STUDENTS.**
- **The Book Review should be handwritten on A4 size paper by the student.**
- **Book should be related to ‘Positivity’, ‘Inspiration’ or ‘Motivation’- Name of book, author, and a brief description after reviewing shall be submitted in 2 to 5 pages.**
- **A presentation & Viva Voce shall be taken on the day of submission.**

Subject/Course: E-Commerce

STUDENTS ARE HEREBY INFORMED TO DO SWOT ANALYSIS OF THE CASE STUDY GIVEN BELOW:

ROLL NOS 1 TO 5

1. Digital India – Case Study: Amazon’s Rural Market Strategy

Context:

The Government of India launched the *Digital India* initiative to transform the country into a digitally empowered society. This included expanding internet connectivity to rural areas and promoting digital literacy.

E-commerce Impact:

Amazon tapped into this growing digital infrastructure by launching the “*I Have Space*” program. Local shop owners in rural and semi-urban areas were engaged to act as delivery and pick-up partners. Additionally, Amazon used local languages on its platform to increase accessibility.

Results:

- Amazon saw a 65% increase in new users from Tier 3 and rural areas in FY2022–23.
- Over 28,000 local entrepreneurs joined as delivery partners.
- 80% of new seller sign-ups came from smaller towns.

ROLL NO 6 TO 10

2. Demonetization – Case Study: Paytm’s Digital

Wallet Boom Context:

In November 2016, the Indian government demonetized ₹500 and ₹1000 currency notes. This caused a significant cash crunch, pushing people toward digital transactions.

E-commerce Impact:

Paytm, already a leading digital wallet, quickly became the go-to platform for online payments, including e-commerce purchases.

Results:

- Daily transactions increased from 3 million to 7 million in less than 60 days.
 - Paytm Mall, launched shortly after demonetization, reported rapid growth in Tier 2 and 3 cities.
 - The percentage of e-commerce payments made through wallets and UPI grew by 300%.
-

ROLL NO 11 TO 15

3. Women Empowerment – Case Study: Meesho and Digital

Resellers Context:

As women gained access to smartphones and financial services, platforms like Meesho allowed them to become entrepreneurs without upfront investment.

E-commerce Impact:

Meesho enabled women to resell products (fashion, home, beauty) via WhatsApp, Facebook, and Instagram, offering product sourcing, shipping, and payment handling.

Results:

- Over 9 million women became active sellers by 2023.
- Many sellers earned ₹20,000–₹50,000 per month.
- Women from Tier 2 and Tier 3 cities contributed over 70% of platform sales.

ROLL NO 16 TO 20

4. Growth of Middle-Class – Case Study: Flipkart's Value-

Focused Model Context:

India's expanding middle class has increased purchasing power and internet access, creating demand for affordable yet aspirational products.

E-commerce Impact:

Flipkart launched products under "Flipkart SmartBuy" and "MarQ" for electronics and home goods, targeting value-conscious customers.

Results:

- 60% of customers during Big Billion Day 2023 came from Tier 2+ cities.
 - SmartBuy became a ₹500 crore brand within 3 years.
 - Product return rates were significantly lower due to better fit with buyer expectations.
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ROLL NO 21 TO 25

5. Busy Lifestyle – Case Study: BigBasket’s Urban

Grocery Model Context:

With more dual-income households and increased commuting time, urban consumers began seeking convenience in daily tasks.

E-commerce Impact:

BigBasket’s online grocery service allows users to order from mobile apps with scheduled deliveries. It also introduced express delivery in metros.

Results:

- Monthly active users reached 15 million by 2023.
- Over 50% of orders were placed during office hours.
- The platform saw a 300% increase in subscriptions for recurring deliveries.

ROLL NO 26 TO 30

6. Corporate Culture – Case Study: Myntra’s Office Wear

Category Context:

India's booming IT and service sector has led to an increased demand for stylish, business-casual attire.

E-commerce Impact:

Myntra created dedicated categories for "Work Wear" and launched exclusive office collections with brands like Arrow, HRX, and Mango.

Results:

- Office wear sales grew at 3x the rate of casual wear.
- “Monday to Friday” campaign increased daily app usage by 40%.
- Over 1 million new customers were added during annual workwear sales.

ROLL NO 31 TO 35

7. Strong Financial System – Case Study: Reliance Digital and EMI

Integration Context:

India's banking and digital finance ecosystem has become more robust, offering reliable online transaction support and EMI services.

E-commerce Impact:

Reliance Digital allowed customers to pay through integrated EMIs with Bajaj Finserv and HDFC, improving affordability.

Results:

- EMI transactions accounted for 42% of smartphone sales online.
 - Partnership with banks led to festival-time surge in high-value purchases.
 - Customer satisfaction improved due to faster, secure transactions.
-

ROLL NO 36 TO 40

8. Credit Facilities – Case Study: ZestMoney & First-Time Online Shoppers

Context:

Most Indians don't have access to traditional credit cards. ZestMoney offered no-cost EMI on e-commerce platforms without a credit card.

E-commerce Impact:

Platforms like Flipkart and Amazon integrated ZestMoney to offer "Buy Now, Pay Later" options.

Results:

- Enabled access to e-commerce for 20 million customers.
- Average order value increased by 30% on ZestMoney-enabled transactions.
- Credit approval process was completed in under 5 minutes.

ROLL NO 41 TO 44

9. Infrastructural Development – Case Study: Delhivery's Pan-

India Reach Context:

Investment in national highways, warehousing, and logistics hubs improved delivery capabilities across the country.

E-commerce Impact:

Delhivery, a logistics provider, expanded to 18,000+ pin codes with the help of infrastructure improvements.

Results:

- Reduced delivery time by up to 48 hours in Tier 2 and 3 cities.
 - Handled over 2 million parcels per day during peak seasons.
 - Helped e-commerce companies achieve 90% on-time delivery rates.
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Subject/ Course: Basic Concepts in Research

Assignment-Part A & Part B shall both be submitted on 2nd May, 2025

Assignment	Marks
<p>Part A: Research-Based Content Development</p> <p><i>Choose any one of the following options: Can be done individually or maximum 3 members.</i></p> <p>Option 1: Research Paper Writing and Publication</p> <ul style="list-style-type: none">● Prepare a research paper on any relevant topic in the field of Business, Management, Marketing, Finance, or Human Resources.● The paper should include:<ul style="list-style-type: none">- Title- Abstract- Introduction- Literature review (with at least 4 or 5 sources)- Research methodology (basic)- Findings or expected outcomes- Conclusion and references <p>Option 2: Book and News Review</p> <ul style="list-style-type: none">● Book Review:<ul style="list-style-type: none">- Review any two reference books from the following areas: Management, Marketing, Finance, or HRM. <p>Book Review Outline</p> <ol style="list-style-type: none">1. Title of the Book2. Brief Summary of the Book3. Key Concepts and Learnings4. Critical Analysis5. Relevance to the Subject of Research or Business Studies6. Conclusion and References <ul style="list-style-type: none">● International News Analysis:<ul style="list-style-type: none">- Select two recent international business/economic news articles & Date of Publication- Analyze the news and discuss its impact on:<ol style="list-style-type: none">1. Indian Markets2. Indian Businesses or Start-Ups	10

<p>Part B: Presentation</p> <p><i>Prepare a PowerPoint presentation based on the content developed in Part A.</i></p> <p>Option 1: Research Paper Presentation</p> <ul style="list-style-type: none"> ● Create a PPT summarizing your research paper. ● Include visuals, graphs, and key points for better clarity. ● Time Limit: 5–7 minutes <p>Option 2: Book + News Review Presentation</p> <ul style="list-style-type: none"> ● Create a PPT covering both book reviews and news analysis. ● Ensure each segment is clearly demarcated and well-explained. ● Time Limit: 7–10 minutes 	10
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SUBJECT/COURSE : HINDI

Students of FYBMS have to submit a project in the subject of Hindi [भाषा कौशल के आधार] for 5 marks as per the syllabus of NEP 2020.

PROJECT : INDIVIDUAL PROJECT

NO	PROJECTS TOPICS	ROLL NO
1	भारतीय समाज में बदलती पारिवारिक संरचना: एक अध्ययन	1-5
2	मीडिया और युवा पीढ़ी: प्रभाव और दायित्व	6-10
3	भारतीय स्वतंत्रता संग्राम में हिंदी साहित्य का योगदान	11-15
4	जलवायु परिवर्तन और हमारी ज़िम्मेदारियाँ	16-20
5	डिजिटल युग में भाषा का बदलता स्वरूप	21-25
6	भारतीय सिनेमा में सामाजिक मुद्दों का चित्रण	26-30

7	नारी सशक्तिकरण: सच्चाई और भ्रांतियाँ	31-35
8	भूमंडलीकरण और भारतीय संस्कृति	36-40
9	हिंदी साहित्य में प्रेमचंद की सामाजिक दृष्टि	41-44