



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE AND ECONOMICS
ISO 9001:2015 CERTIFIED

NOTICE

BMS (Bachelor of Management Studies)
ATKT Internal Examination Semester V and VI, April- May, 2022


INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Date of Submission of the Projects- 1st April, 2022. Timings 11 am to 12.15 pm.
Reporting time for students: 10.45 am. Venue: T3
2. Students have to be present in person for the submission.
3. Formal Dress code to be followed during the viva voce.
4. Internal project topics are also uploaded on the college website.
5. Submission of projects or assignments 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.
6. Print out of the questions uploaded should be attached along with the project.
7. Student should also enclose a photocopy of the ATKT fee paid receipt along with each project.
8. On the date of submission there will be a viva voce.
9. If the student fails to present himself on the given date and time he will be marked ABSENT for the said subject.
10. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.


Prof. Durgesh Kenkre

Exam Convener

DATE - 25/03/2022


Prof. Subhashini Naikar

Vice -Principal (SFC)


Dr. Kiran Mane

I/c Principal

DI/N-STD/GEN/00

FINANCIAL ACCOUNTING

SHARMA KUNAL TANOJ

- 1) M Ltd. issued 2500000 equity shares of Rs.10 each at par. 700000 shares were issued to promoters and the balance offered to the public which was underwritten by three underwriters Rajesh, Rakesh and Ramesh in the ratio 2:3:4 with a firm underwriting of 50000, 60000 and 70000 shares each respectively.
Total subscriptions received 1388000 shares including marked applications and excluding firm underwriting. Marked applications were as follows:
Rajesh- 300000 shares, Rakesh- 350000 shares and Ramesh- 450000 shares.
Unmarked and surplus applications to be distributed in Gross Liability Ratio.
- 2) On 06/03/19, J of Jaipur imported materials from Shane of USA worth 7000\$. J paid 2000\$ on 11/03/19, 3000\$ on 29/03/19 and balance on 07/04/19. Exchange rates were as follows:

Date	06/03/19	11/03/19	29/03/19	31/03/19	07/04/19
Exchange rate for 1\$	Rs.70	Rs.71	Rs.69.8	Rs.69.7	Rs.70.1

Pass journal entries in the books of J for the above transactions. Also prepare Foreign Exchange Fluctuation Account.

- 3) E holds on 1/4/18, Rs.75000 (cost price Rs.78000) 6% Govt. Securities on which interest is payable half yearly on 31st December and 30th June every year. Following transactions took place during the accounting year ended on 31st March, 2019:
- Purchases:
1/5/18, Face value Rs.30000 @ Rs.98 cum-int.
1/11/18, Face value Rs.45000 @ Rs.101 ex-int.
- Sales:
1/8/18, Face value Rs.36000 @ Rs.97 cum-int.
1/2/19, Face value Rs.24000 @ Rs.102 ex-int.
On 31/3/2019, the market price of the securities was Rs.99.
Prepare an investment account for the year ended 31st March, 2019.
- 4) Explain AS 1 in relation to final accounts of companies (disclosure of accounting policies)

OPERATION RESEARCH

BHENWAL MAYUR

1) A cigarette manufacturing company has three factories in three different cities C1, C2 and C3. It sells its product in three different markets M1, M2 and M3. The cost of raw materials, labour and transportation costs differ along with the prices at which they are sold in different markets. The margin therefore varies from the place of manufacture and markets as follows:

	M1	M2	M3
C1	29	28	30
C2	25	27	23
C3	35	37	38

The availability in the cities are 2000 units each while the demand in the markets are 1500 units, 3000 units and 1500 units respectively. Find initial feasible solution by Vogel's Approximation Method and then use Modified Distribution method to find optimal solution.

2) Following is the information about cost of performing different jobs on different machines. Find the optimum assignment.

Machines	jobs		
	1	2	3
A	17	8	11
B	21	14	7
C	10	7	6
D	10	18	17

3) Solve the following linear programming problem using simplex method:

$$\begin{aligned} \text{Maximize } Z &= 45A + 55B \\ \text{Subject to constraints: } & 6A + 3B \leq 120 \\ & 4A + 10B \leq 180 \\ & A, B \geq 0 \end{aligned}$$

4) A project has the following times schedule:

Activity	Times in weeks	Activity	Times in weeks
(1 – 2)	4	(5 – 7)	8
(1 – 3)	1	(6 – 8)	1
(2 – 4)	1	(7 – 8)	2
(3 – 4)	1	(8 – 9)	1
(3 – 5)	6	(8 – 10)	8
(4 – 9)	5	(9 – 10)	7
(5 – 6)	4		

Draw a critical path for the above.

SINGH DEEP ALENDAR

1) A city bus service has two bus depots where the buses are parked at night. Each morning the buses have to reach three different starting points. The distance (in kms) between the depot and the starting points is as follows:

	Starting points			
Buses	A	B	C	Availability
X	2	8	4	25
Y	3	7	3	10
Reqd.	15	8	12	

Find initial feasible solution by Least Cost Method and then use Modified Distribution method to find optimal solution.

2) In a hospital, 4 patients need the services of a private room on a certain day. There are 5 rooms available to the patient. The room charges differ according to their location and services available inside the room and the class of the patient. How should the rooms be allotted so that the hospital earns maximum total room rent?

Following table gives the room charges in rupees per day:

Rooms	patients			
	1	2	3	4
P	280	390	580	220
Q	450	550	630	400
R	380	390	820	530
S	730	420	400	450
T	580	350	570	560

3) Solve the following using simplex method: Maximize $Z = 4000a + 2000b + 5000c$

Subject to: $12a + 7b + 9c \leq 1260$
 $22a + 18b + 16c \leq 19008$
 $2a + 4b + 3c \leq 396$
 $a, b, c \geq 0$

4) The following details are available regarding a project:

Activity	Predecessor Activity	Duration (Weeks)
A	-	3
B	A	5
C	A	7
D	B	10
E	C	5
F	D,E	4

Draw the critical path

INTERNATIONAL FINANCE

PANDEY ROSHANI

- 1) What are the goals of international finance?
- 2) Explain the accounting principles in balance of payments.
- 3) Distinguish between fixed and flexible exchange rates system.
- 4) Write short notes on: ADR and GDR
- 5) What is the role of FEDAI in foreign exchange market.

RETAIL MANAGEMENT

SINGH DEEP ALENDAR

- 1) List the factors affecting retail management.
- 2) Explain any two customer retention approaches.
- 3) Explain the 5 S's of retail operations.
- 4) Write the ethical issues in retailing.
- 5) Write short notes on: Anchor pricing, marketing skimming and private labels.