



**PRAHLADRAI DALMIA LIONS COLLEGE
OF COMMERCE & ECONOMICS**

ISO 9001: 2015 Certified

Date: 16th October, 2023

NOTICE

**B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester VI November, 2023**

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **6th November, 2023 at 11:00 am in FT3 classroom.**
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. 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.
6. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
9. Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstances.
10. Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstances.

Schedule of VIVA VOCE

Sr. No	Date	Semester	Subject	Faculties
1.	6/11/2023	VI	1. Financial accounting -VII 2. Indirect Tax-II 3. Cost Accounting-IV 4. Financial Management --Iii	1. Mr. Rahul Yadav 2. Ms. Sailee Shringarpure 3. Mr. Rahul Yadav 4. Ms. Pankaj Singh

Ms. Sailee S
BAF Coordinator

CA. Durgesh K
Exam Convenor

Ms. Subhashini Naikar
Vice Principal (SFC)

Prof. (Dr.) Digamber N. Ganjewar
Principal

DI/R-IPS/EXAM/00

**Internal Question Bank for ATKT Internal Examination
November, 2023 TYBAF Semester VI**

Subject: Financial Accounting -VII

Shaikh Asfiya Armiya

- 1 Short note on Mutual Funds.
- 2 On 1st April 2017 Prachi had 1000 9% Debentures of Rs100 at Rs108 ex interest in KK Ltd. Company pays interest on 30th June every year. Prachi purchased on 1st August 800 9% Debentures at Rs 98 ex interest. She sold 750 9% Debentures at Rs105 cum interest on 1st November. On 31st March 2018 Market Value of Investment was RS 97.
Prepare Investment account for year ending 31/3/2018.
- 3 The following transactions of Naina took place during the year 31/3/2018.
12/4/17 Purchased 10000 equity shares of Rs10 each in Bata for Rs 400000.
15/5/17 Bata made a bonus issue of 3 Equity shares for every 2 shares held.
1/6/17 Received dividend @RS 3 per share for the year 2017.
1/11/17 Naina sold 12500 bonus shares for Rs20 each.
Prepare investment account.
- 4 Advantage of mutual funds.
- 5 Explain the provision of depreciation in electricity companies

Upadhayay Gaurav Umesh

- 1 Explain any five features of Mutual Funds.
- 2 On 1st April 2017 Pooja had 2000 12% Debentures of Rs100 at Rs108 cum interest in Kaka Ltd. Company pays interest on 30th June & 31st March every year. Pooja purchased on 1st August 700 12% Debentures at Rs 98 ex interest. She sold 950 12% Debentures at Rs105 cum interest on 1st December. Prepare Investment account for year ending 31/3/2018.
- 3 The following transactions of Naresh took place during the year 31/3/2019.
1/4/17 Balance b/d of 50000 equity shares of Rs10 each in Bata for Rs 1500000.
15/5/17 Purchased 120000 equity shares at RS 15 per share.
15/5/17 Bata made a bonus issue of 6 Equity shares for every 4 shares held.
1/6/17 Purchased 7500 Right Shares at RS 9 per share.
1/11/17 Naresh sold 12500 bonus shares for Rs30 each.
Prepare investment account.
- 4 Disadvantage of mutual funds.
- 5 Provision of co-operative housing society.

Bera Jayshree Manojitkumar

- 1 Explain any five features of Mutual Funds.
- 2 On 1st April 2017 Poojari had 2500 12% Debentures of Rs100 at Rs110 cum interest in Kaka Ltd. Company pays interest on 30th June & 31st March every year. Pooja purchased on 1st August 1000 12% Debentures at Rs 99 ex interest. She sold 1500 12% Debentures at Rs108 cum interest on 1st December. Prepare Investment account for year ending 31/3/2018.
- 3 The following transactions of Neelam took place during the year 31/3/2019.
1/4/17 Balance b/d of 100000 equity shares of Rs10 each in Bata for Rs 3000000.
15/5/17 Purchased 120000 equity shares at RS 30 per share.

15/5/17 Bata made a bonus issue of 6Equity shares for every 4shares held.

1/6/17 Purchased 7500 Right Shares at RS 9 per share.

1/11/17 Naina sold 12500 bonus shares for Rs25 each.

Prepare investment account

- 4 Explain type of mutual funds.
- 5 Explain type of investment.

Mandal Shalini Ramchandra

- 1 Explain any five features of Mutual Funds.

- 2 On 1st April 2017 Pooja had 20000 12% Debentures of Rs100 at Rs108 cum interest in Kaka Ltd. Company pays interest on 30th June & 31st March every year. Pooja purchased on 1st August 7000 12% Debentures at Rs 98 ex interest. She sold 9500 12% Debentures at Rs105 cum interest on 1st December. Prepare Investment account for year ending 31/3/2018.

- 3 The following transactions of Naina took place during the year 31/3/2019.

1/4/17 Balance b/d of 30000 equity shares of Rs10 each in bata for Rs 600000.

15/5/17 Purchased 10000 equity shares at RS 15 per share.

15/5/17 Bata made a bonus issue of 6Equity shares for every 4shares held.

1/6/17 Purchased 900 Right Shares at RS 9 per share.

1/11/17 Naina sold 5000 bonus shares for Rs25 each.

Prepare investment account

- 4 Explain Limitation of Mutual funds
- 5 Explain ex interest and cum interest.

Subject: Indirect Tax-II

Shaikh Asfiya Armiya

- 1) M/s ABC Ltd being a registered person supplying taxable goods in the following manner

Particulars	Rs.
Intra –state supply of goods	18,00,000
Inter- state supply of goods	13,00,000
Intra-state purchases	13,00,000
Inter- state purchases	1,50,000
Input tax credit(ITC) at the beginning of the relevant tax period	
CGST	1,30,000
SGST	1,30,000
IGST	1,70,000

- 1) Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.
 - 2) Inward and outward supplies are exclusive of taxes.
 - 3) All the conditions necessary for availing the input tax credit have been fulfilled.
 - 4) Compute the net CGST payable by M/s ABC Ltd. During the tax period. Make suitable assumptions.
- 2) Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 43,000

CGST-Rs. 16,740

SGST- Rs. 13,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem, Tamil Nadu	13,70,000
Purchased goods @ 28% GST from Bidar, Telangana	1,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	8,90,000
Availed services @ 5% GST from Madurai, Tamil Nadu	2,80,000

3 Write a short note on- Electronic credit ledger

4 Write a short note on- FINAL RETURN

5. M/s Kamal electric works registered in state of Chhattisgarh provides following details for the month of January.

Calculate its net tax liability for the month of January.

Opening balance in electronic credit ledger as on 1st January is:

IGST- Rs. 10,000

CGST-Rs. 1, 70,000

SGST- Rs. 23,000

Opening balance in Electronic cash ledger as on 01st January is]

IGST- Rs. 16,700

CGST- Rs. 24,000

SGST-Rs. 39,000

Transactions during the month

Sold goods @ 18% GST to Krishna in Hyderabad. Telangana	6,00,000
Sold goods @ 12% GST to Kanha in Jammu, J & K	4,00,000
Provided Services @ 5% GST to Kusum in Imphal, Manipur	1,35,000
Provided services @18% GST to Kumud in Raipur, Chhattisgarh	17,00,000
Inward supplies @ 28% GST from Jabalpur, MP	2,70,000
Inward supplies @ 5% GST from Pali, Rajasthan	4,30,000
Inward Supplies @ 12% GST from Korba, Chhattisgarh	8,50,000

Rawal Ketan Nemaram

1 Explain the provisions of interest and penalty for TDS

2 Explain the provisions of interest and penalty for TCS

3) M/s ABC Ltd being a registered person supplying taxable goods in the following manner:

Particulars	Rs.
Intra –state supply of goods	10,00,000
Inter- state supply of goods	12,00,000
Intra-state purchases	13,00,000
Inter- state purchases	2,50,000
Input tax credit (ITC) at the beginning of the relevant tax period	
CGST	2,30,000
SGST	1,20,000
IGST	1,60,000

Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.

Inward and outward supplies are exclusive of taxes.

All the conditions necessary for availing the input tax credit have been fulfilled.

Compute the net CGST payable by M/s ABC Ltd. During the tax period. Make suitable assumptions.

4. Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 53,000

CGST-Rs. 26,740

SGST- Rs. 23,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem, Tamil Nadu	13,00,000
Purchased goods @ 28% GST from Bidar, Telangana	2,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	9,90,000
Availed services @ 5% GST from Madurai, Tamil Nadu	1,80,000

5 Calculate customs duty payable in the following situation

C.I.F price of imported goods (power banks)- Rs. 10,00,000

Cost of transportation – Rs. 75,000

Cost of Insurance- Rs. 40,000

Basic customs duty is at 20% and GST is on like article at 12%.

Das Tanmay Khagen

1 Calculate customs duty payable in the following situation.

F.O.B price of imported goods (LED TVs)- Rs. 75,60,000

Cost of transportation- Rs. 4, 15,000

Cost of Insurance – Rs. 5, 50,000

Basic customs duty is at 18% and GST on like article is at 28%.

2. Best judgement assessment

3. Audit by tax authorities

4. Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 43,000

CGST-Rs. 16,740

SGST- Rs. 13,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem,Tamil Nadu	13,70,000
Purchased goods @ 28% GST from Bidar, Telangana	1,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	8,90,000
Availed services @ 5% GST from Madurai , Tamil Nadu	2,80,000

5. Explain the provisions of interest and penalty for TDs

Upadhayay Gaurav Umesh

1) Mrs. Sheetal registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 23,000

CGST-Rs. 16,740

SGST- Rs. 13,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem,Tamil Nadu	13,70,000
Purchased goods @ 28% GST from Bidar, Telangana	1,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	8,90,000
Availed services @ 5% GST from Madurai , Tamil Nadu	2,80,000

3 Write a short note on- Electronic credit ledger

4 Write a short note on- FINAL RETURN

5. Calculate customs duty payable in the following situation

C.I.F price of imported goods (power banks)- Rs. 20,00,000

Cost of transportation – Rs. 85,000

Cost of Insurance- Rs. 50,000

Basic customs duty is at 20% and GST is on like article at 12%.

Jha Sakshi Savyasachi

1. Calculate customs duty payable in the following situation.

F.O.B price of imported goods (LED TVs)- Rs. 75,60,000

Cost of transportation- Rs. 4, 15,000

Cost of Insurance – Rs. 5, 50,000

Basic customs duty is at 18% and GST on like article is at 28%.

2. Explain customs law act any two definitions

3. Mrs. Sameer registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 53,000

CGST-Rs. 26,740

SGST- Rs. 23,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem, Tamil Nadu	13,00,000
Purchased goods @ 28% GST from Bidar, Telangana	2,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	9,90,000
Availed services @ 5% GST from Madurai, Tamil Nadu	1,80,000

4.M/s Komal electric works registered in state of Chhattisgarh provides following details for the month of January.

Calculate its net tax liability for the month of January.

Opening balance in electronic credit ledger as on 1st January is :

IGST- Rs. 10,000

CGST-Rs. 1, 70,000

SGST- Rs. 23,000

Opening balance in Electronic cash ledger as on 01st January is]

IGST- Rs. 16,700

CGST- Rs. 24,000

SGST-Rs. 39,000

Transactions during the month.

Sold goods @ 18% GST to Krishna in Hyderabad. Telangana	6,00,000
Sold goods @ 12% GST to Kanha in Jammu, J & K	4,00,000
Provided Services @ 5% GST to Kusum in Imphal, Manipur	1,35,000
Provided services @18% GST to Kumud in Raipur, Chhattisgarh	17,00,000
Inward supplies @ 28% GST from Jabalpur, MP	2,70,000
Inward supplies @ 5% GST from Pali, Rajasthan	4,30,000

Inward Supplies @ 12% GST from Korba, Chhattisgarh	8,50,000
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5. Explain the provisions of interest and penalty for TDS

Shah Akshat Parag

1. Write a short note on Warehousing
- 2 Explain customs law act any two definitions
- 3 M/s ABC ltd being a registered person supplying taxable goods in the following manner.

Particulars	Rs.
Intra –state supply of goods	10,00,000
Inter- state supply of goods	12,00,000
Intra-state purchases	13,00,000
Inter- state purchases	2,50,000
Input tax credit(ITC) at the beginning of the relevant tax period	
CGST	2,30,000
SGST	1,20,000
IGST	1,60,000

Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.

Inward and outward supplies are exclusive of taxes.

All the conditions necessary for availing the input tax credit have been fulfilled.

Compute the net CGST payable by M/s ABC Ltd. During the tax period. Make suitable assumptions.

4. Mrs. Shruti registered in state of Tamil Nadu, provides with the following details for the month of December, 2022. Calculate her tax liability for the month of December.

Opening balance in electronic cash ledger as on 01st December.

IGST- Rs. 53,000

CGST-Rs. 26,740

SGST- Rs. 23,820

Transaction during the month	Rs.
Sold goods @ 12% GST to Surbhi in Salem, Tamil Nadu	13,00,000
Purchased goods @ 28% GST from Bidar, Telangana	2,24,000
Provided services @ 18% GST to Sanika in Panaji, Goa	9,90,000
Availed services @ 5% GST from Madurai , Tamil Nadu	1,80,000

5 Calculate customs duty payable in the following situation

C.I.F price of imported goods (power banks) - Rs. 10, 00,000

Cost of transportation – Rs. 75,000

Cost of Insurance- Rs. 40,000

Basic customs duty is at 20% and GST is on like article at 12%.

Subject: Cost Accounting-IV

Shaikh Asfiya Armiya

- 1 Advantage & Disadvantage of marginal costing
- 2 Types of budgets.
- 3 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:

- 4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	6,00,000	40,000
2021	7,00,000	60,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000.

- 4 explain the capital expenditure budget.

Rawal Ketan Nemaram

1. Advantage & Disadvantage of absorption costing
2. Difference between fixed and flexible budgets
- 3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	8	15
B	10	19
C	14	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	4600	16
B	5550	20
C	7150	8

Calculate all material variances:

- 4 The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2020	7,00,000	50,000
2021	8,00,000	70,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 80,000.

- 5 Explain fixed and flexible budgets

Mistry Kirti Bharat

- 1 Difference between marginal costing and absorption costing
- 2 Objective of budgetary control
- 3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
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A	5	15
B	7	19
C	10	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	6600	16
B	7550	20
C	8150	8

Calculate all material variances:

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

Years	Sales (Rs.)	Profit (Rs.)
2020	8,00,000	80,000
2021	10,00,000	1,00,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 1, 90,000.

5 explain functional and master budgets.

Upadhayay Gaurav Umesh

1 Explain profit volume ratio & breakeven point.

2 Explain the top management chart.

3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	17	15
B	19	19
C	19	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	13600	16
B	14550	20
C	16150	8

Calculate all material variances:

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

Years	Sales (Rs.)	Profit (Rs.)
2020	16,00,000	140,000
2021	17,00,000	160,000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 200,000.

5 explain standard costing with instruments of cost control.

Solanki Ayush Pravin

1 Explain margin of safety and contribution.

2 Limitation of master budgets.

3 The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	70	15
B	90	19
C	120	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	36000	16
B	45500	20
C	61500	8

Calculate all material variances:

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

Years	Sales (Rs.)	Profit (Rs.)
2020	6,00,0000	40,0000
2021	7,00,0000	60,0000

Calculate: P/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90, 0000.
5 Explain alternative methods of production, cost reduction and cost control.

Subject: Financial Management –III

SHIAKH ASFIYA ARMIYA

Q1 The following is the summarized Balance Sheet of V Ltd. as on 31st March 2019

Liabilities	Amount	Assets	Amount
50,000 Equity Shares of Rs. 20 each fully paid up	10,00,000	Machinery	4,80,000
Securities Premium A/c	2,00,000	Furniture	2,00,000
General Reserve	4,78,000	Stock	12,40,000
Profit & Loss A/c	3,14,000	Debtors	4,12,000
Sundry Creditors	8,18,000	Cash in Hand	6,000
Provision for Taxation	3,96,000	Cash at Bank	8,68,000
	32,06,000		32,06,000

Machinery is valued at Rs. 6,37,200.

Calculate the value of the Equity Share on the basis of

a) Intrinsic value

Q 2 Mr. Ramesh has purchase the commercial paper of Tata company for 90 days in the market for Rs 9,61,000. The Face value is Rs 10,00,000. Find out the return on commercial paper.

Q 3 The turnover of Zenith Ltd is Rs 100 lakhs of which 72% is on credit. Debtors are allowed one month to clear off the dues. A factoring company is willing to advance 80% of the bill raised on credit for a fee of 1% a month plus a commission of 5% on the total amount of debt. Zenith Ltd as a result of this arrangement is likely to save Rs 48,000 annually in management costs and avoid bad debts at 1% on the credit sales.

A bank has come forward to make an advance equal to 80% of the debts at an annual interest rate of 15%. However its processing fee will be at 1% on the debt.

Which option company should accept?

Q 4 Amar Finance Ltd offers a H. P proposal for a machine costing Rs 20,00,000 on the following terms:

1. Flat rate of interest 15%
2. Period of H.P 3 years
3. Cost of debt after tax 12%
4. Tax rate 30%
5. Salvage Value Rs. 2,00,000
6. Depreciation as per Straight Line Method

7. P.V of Rs 1 at 12% as follows

Year	1	2	3
D.F	0.893	0.797	0.712

Find out the present value of cash outflow

Q.5. Explain Types of factoring

MISTRY KIRTI BHARAT

Q.1. Following is the summarized balance sheet of Suzuki Ltd. as on 31st March 2019

Liabilities	Rs	Assets	Rs.
Share capital		Land and Building	2,30,000
600, 10% Preference shares of Rs. 100 each fully Paid	60,000	Plant and Machinery	2,50,000
6000, Equity shares of Rs. 100 each fully paid	6,00,000	Stock	1,10,000
Reserves and Surplus	1,50,000	Debtors	40,000
Secured loan		Cash at bank	1,50,000
600, 9% debentures of Rs. 100 each	60,000	Cash in hand	60,000
Sundry creditors	60,000	Investment in 10% Govt. Securities	50,000
		Preliminary expenses	40,000
	9,30,000		9,30,000

On 31st March 2019 independent expert value has assessed the values of following assets:

Assets	Rs.
Goodwill	2,07,000
Land and building	2,40,000
Plant and Machinery	2,40,000
Stock	1,20,000
Debtors	30,000
Investment in 10% Govt. securities	60,000

On the basis of above information calculate the value of equity shares of company by Net Asset Method

Q2 Calculate EVA from following information

Particulars	
Debt Equity ratio	1:4
Capital employed	1000 cr
Cost of equity	18%
Cost of debt	15%
Tax rate	35%
EBIT (operating profit)	Rs 300 crores

Q. 3. Raghav takes an asset on finance lease from Rama Ltd. the terms of which are given below:

- Lease Term : 4 years
- Fair value of asset at the inception of Lease: Rs. 12,50,000
- Lease Rent : Rs. 4,00,000 at the end of year
- Expected residual value : Rs. 1,88,000
- Implicit rate of interest; 15%

You are required to prepare loan amortization schedule

Q4 Following is the Estimated Balance Sheet of XYZ Ltd as on 31st March 2019

Liabilities	Rs in Lakhs	Assets	Rs in Lakhs

Equity shares capital	300	Land & Building Plant and	225
Reserve & surplus 10 %	125	machinery Debtors	150
Bank loan Creditors	150	Stock	100
Bills payable	50	Bank balance Cash	125
Other current liabilities	25	in hand	50
	5		5
	655		655

From the above balance sheet calculated the MPBF as per first and second method of lending recommended by Tandon committee

Q.5. Explain Sources of working capital finance

UPADHAYAY GAURAV UMESH

Q.1 Calculate EVA from the following information.

Debt= Rs. 250 Crore

Equity= Rs. 500 Crore

Cost of debt (after tax) = 8%

Cost of equity= 15%

EBIT (Operating Profit) = 92 crore

Tax rate= 40%

Q.2 Ram Ltd. Purchased machinery from Sham Ltd. under hire purchase basis

The details of purchase are:

a) Cash Prize: Rs. 1,58,000

b) Down payment: 20%

c) Balance amount to be paid in 3 yearly instalments of Rs. 12, 00,000 each.

d) Rate of interest is 10%

Prepare table to show analysis of payment and calculation of interest.

Q.3 L & T Company plans to issue commercial paper (CP) of Rs. 1,00,000 at a price of Rs. 98,000 with maturity period of 4 months. Company has also incurred following cost for issue of CP:

a) Brokerage- 0.10%

b) Rating Charges- 0.60%

c) Stamp Duty- 0.15%

Find effective interest rate and the cost of fund.

Q.4 The average net profit earned by the A Ltd is Rs. 1, 14,000. Every year an amount equal to 10% of the profit earned was transferred to general reserve. The industry average rate of return is 8% . On the basis of above information calculate the value of equity shares of company by

Yield Method

Q.5 Leasing Vs Hire purchase



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Prof. Subhashini Naikar
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Principal