

Time: 2 Hours

Marks : 60

Note: All Questions are compulsory.

Figures to the right indicate full marks.

Working notes should form part of your answer.

Use of simple calculator is allowed.

Q.1 The Balance Sheet of ABC Ltd. as on 31st March 2023:

(15)

Liabilities	Amt in Rs.	Assets	Amt in Rs.
Share Capital of Rs.10 each fully paid	20,00,000	Land and Buildings	15,00,000
General reserve	2,20,000	Plant and Machinery	12,00,000
Profit and loss A/c	8,00,000	Non -Trade Investment	8,00,000
10% Preference shares capital	10,00,000	Stock	7,00,000
8% Debentures	10,00,000	Sundry Debtors	4,00,000
Creditors	6,00,000	Bills receivable	10,00,000
Bills Payable	1,00,000	Cash/Bank Balance	4,20,000
Provision for tax	2,00,000		
Proposed dividend	1,00,000		
Total	60,20,000	Total	60,20,000

Additional information.

1. The Net Profit after Tax of the last 4 years ended 31st March, 2023 is as,

Year	profit
2019-20	4,35,000
2020-21	4,55,000
2021-22	4,70,000
2022-23	4,80,000

2. Normal rate of returns in similar businesses is 10%.

Calculate the Intrinsic Value, Yield Value and Fair Value of Equity Share of the Company,

OR

Q. 1. A) ABC Ltd. purchased machinery from Aarya Ltd. On 30/09/2021. The price (8)  
was Rs. 400 lakhs before charging of 18% GST and giving trade discount of 2% on the quoted price. Transport charges were 0.25% on the quoted price and installation charges come to 1% on the quoted price.

A loan of Rs. 400 lakhs was taken from Bank of Maharashtra on which interest @ 15% p. a. was to be paid. Expenditure on Trial Run was material Rs. 37,000, wages Rs. 28,000 and overheads Rs. 18,000. Machinery was ready for use on 1/12/2021. However it was actually put in use 1/5/2022.

Find out cost of machine. Entire loan remain unpaid on 1/5/2022.



B) Following information is extracted from the books of AC Ltd.

(7)

Segment Revenue	Cars	Bikes	Tractors	Cranes	Forklifts	Cycles	Total
External Sales	240	120	100	260	120	--	840
Inter-segment sales	500	20	160	40	40	140	900
Total	740	140	260	300	160	140	1740

You are required to determine reportable segments from the above information

Q.2) Rakesh Ltd. acquired 7,500 shares in Vivek Ltd for Rs.77,500 on 1<sup>st</sup> July, 2022. The Balance Sheet of the two companies as on 31<sup>st</sup> March, 2023 were as follows:

(15)

Particulars	Rakesh Ltd. (Rs.)	Vivek Ltd (Rs.)
<b>I. Equity and Liabilities:</b>		
Equity share capital (Face Value Rs.10 each)		
General Reserve	4,50,000	1,25,000
Surplus (Balance in Statement of Profit and Loss)	80,000	20,000
Bills Payable	40,000	12,500
Trade Creditors	20,000	10,000
Total	25,000	15,000
<b>II. Assets:</b>	6,15,000	1,82,500
Machinery		
Furniture	3,50,000	75,000
Investment in Equity Shares of Vivek Ltd	50,000	35,000
Stock	77,500	Nil
Trade Debtors	50,000	25,000
Bills Receivable	30,000	17,500
Bank Balance	12,500	10,000
Total	45,000	20,000
	6,15,000	1,82,500

Additional Information:

1. Vivek Ltd had a credit balance of Rs. 20,000 in the General Reserve and Rs. 2,500 in the surplus on 1<sup>st</sup> April, 2022.
2. Rakesh Ltd sold goods to Vivek Ltd costing Rs. 4,000 for Rs. 5,000 and 50% of these goods remained unsold with Vivek Ltd.
3. Out of Bills Payable issued by Rakesh Ltd of Rs.7,500 drawn by Vivek Ltd.
4. Debtors of Vivek Ltd includes amount due from Rakesh Ltd Rs. 7,500.



Prepare a Consolidated Balance Sheet of Rakesh Ltd and its subsidiary Vivek Ltd as on 31<sup>st</sup> March, 2023 as per Schedule III of Companies Act, 2013.

OR

Q.2 The balance sheet of Honda Ltd and Sony as on 31<sup>st</sup> March, 2023 are as follows: (15)

Particulars	Note	Honda Ltd.	Sony Ltd.
<b>I Equity and Liabilities</b>			
1. Shareholders' Funds			
a) Share Capital	1	2,40,00,000	88,00,000
b) Reserves and Surplus	2	96,00,000	58,00,000
2. Current Liabilities			
a) Trade Payable	3	32,00,000	28,00,000
Total		3,68,00,000	1,74,00,000
<b>II Assets</b>			
1. Non-current Assets			
a) Fixed Assets			
i) Tangible Assets	4	1,86,00,000	88,00,000
ii) Intangible Assets	5	14,00,000	12,00,000
b) Non-current Investments	6	96,00,000	
2. Current Assets			
a) Inventories		40,00,000	36,00,000
b) Trade Receivables		8,00,000	30,00,000
c) Cash and Cash Equivalents	7	24,00,000	8,00,000
Total		3,68,00,000	1,74,00,000

Notes to Accounts

Note	Particulars	Honda Ltd.	Sony Ltd.
1	Share Capital Issued, Subscribed and Paid up: Equity shares of Rs. 10 each, fully paid up 15% Preference Shares of Rs.10 each, fully	1,80,00,000 60,00,000 2,40,00,000	80,00,000 8,00,000 88,00,000
2	Reserves and Surplus General Reserve Honda Ltd. Sony Ltd. Balance as at 1.4.2022 Cost of Issue of Shares Surplus i.e. Credit balance of Profit & Loss	40,00,000   56,00,000 96,00,000	   22,00,000 36,00,000 58,00,000
3	Trade Payables Creditors Bills Payable	32,00,000  32,00,000	20,00,000  28,00,000
4	Tangible Assets Land and Buildings Plant and Machinery Furniture	1,14,00,000 66,00,000 6,00,000	48,00,000 36,00,000 4,00,000



5	Intangible Assets	1,86,00,000	88,00,000
	Goodwill	14,00,000	12,00,000
6	Non-current Investments	96,00,000	
	6,00,000 Equity Shares in Sony Ltd. on		
7	Cash and Cash Equivalents	24,00,000	8,00,000
	Balance with Bank		

The following information is also given to you:

- 15% dividend on both types of shares was paid by Sony Ltd. in October, 2023 for the year ended 31<sup>st</sup> March 2022. Dividend Distribution Tax @ 17% was also paid in the same month. Honda Ltd. credited the dividend received to its Profit and Loss Account.
- Sony Ltd. Plant and Machinery Account showed a balance of Rs. 40,00,000 on 1<sup>st</sup> April, 2022, on which 10% depreciation has been charged. At the time of purchase of shares in Sony Ltd. Honda Ltd. revalued Sony Ltd.'s plant and machinery upward by Rs. 20,00,000.
- There was a bonus issue of equity shares amounting to Rs. 8,00,000 out of post-acquisition profits by Sony Ltd. which has not been recorded in the books of account as yet.
- Credit balance of Profit and Loss Account of H Ltd. on 1<sup>st</sup> April, 2022 was Rs. 22,24,400.
- Included in Trade Payables of Sony Ltd. are Rs. 8,00,000 for goods supplied by Honda Ltd. Also including in Sony Ltd.'s stock are goods of Rs. 3,20,000 which were supplied by Honda Ltd. at a profit of 25% on sale.

Prepare a Consolidated Balance Sheet of Honda Ltd. and its subsidiary Sony Ltd. as on 31<sup>st</sup> March, 2023.

Q.3 The Balance Sheet of Aqua Ltd. as on 31st March, 2023 was as follow:

(15)

Liabilities	Rs.	Assets	Rs.
Equity Shares Capital of Rs. 100 each	30,00,000	Land and Building	13,20,000
Profit and Loss A/c	6,18,000	Machinery	5,70,000
Bank overdraft	1,20,000	Stocks	21,00,000
Creditors	4,62,000	Debtors	9,30,000
Provision for Tax	2,70,000		
Proposed Dividend	4,50,000		
Total	49,20,000		49,20,000



The net profit of the company after deducting all working charges and providing depreciation and taxation were as under:

Year Ending	Rs.
31/03/2019	5,10,000
31/03/2020	5,76,000
31/03/2021	5,40,000
31/03/2022	6,00,000
31/03/2023	5,70,000

On 31st March, 2023, Land and Building was valued at Rs.15,00,000 and Machinery at Rs. 9,00,000. The other assets and liabilities have been correctly valued. In view of the nature of business, it is assumed that 10% is a reasonable return on tangible capital. Consider closing capital as average capital employed and simple average for computing average profit.

You are required to determine:

- 1) Value of Goodwill on the basis of 5 years purchase of super profits.
- 2) Net Asset Value of Equity Share.

OR

A) Calculate basic EPS as per IND AS 33 from the following information: (8)

Share Capital as on 1/4/2022, 2,00,000 Equity Shares of Rs. 10 each. Issue of right shares for cash on 1/7/2022 in the ratio of one share for every 5 shares held.

Issue of Bonus shares (excluding right shares) in the ratio of one share for every five shares held on 1/10/2022.

Net Profit (before tax) for 2022-23, Rs. 8,00,000. Income tax rate is 40%.

B)X Ltd commenced the construction of a qualifying asset and incurred the following expenses: (7)

On July 1, 2022 Rs. 2,50,000

On December 1, 2022 Rs. 3,00,000

The details of borrowing and interest thereon are as under:

Particulars	Average balance	Interest
Long Term Loan @ 10%	10,00,000	1,00,000
Working Capital loan	5,00,000	65,000

Compute the borrowing cost that need to be capitalized.



Q.4A) Fill in the blanks with correct alternatives (Any 8)

(8)

1. Accounting Standards converged with IFRS are \_\_\_\_\_  
 a. Ind AS  
 b. AS  
 c. Costing Standards  
 d. Audit Standard
2. SME are those organizations whose turnover does not exceed \_\_\_\_\_  
 a. Rs. 101 crores  
 b. Rs. 200 crores  
 c. Rs. 100 crores  
 d. Rs. 250 crores
3. Consolidated statements are prepared by \_\_\_\_\_  
 a. Minority  
 b. Subsidiary Company  
 c. Holding Company  
 d. Listed Subsidiary Company
4. Rate of interest is 11% and the rate of risk is 9%. The normal rate of return is \_\_\_\_\_  
 a. 20%  
 b. 9%  
 c. 11%  
 d. 2%
5. The first reporting period as per IFRS is \_\_\_\_\_  
 a. 2009-10  
 b. 2008-09  
 c. 2015-16  
 d. 2012-13
6. Unrealized profit on goods sold and included in stock is deducted from \_\_\_\_\_  
 a. Capital Profit  
 b. Fixed Assets  
 c. Minority Interest  
 d. Revenue Profit
7. Dividend recommended is given in \_\_\_\_\_  
 a. Audit Report  
 b. Statutory Report  
 c. Segment Report  
 d. Directors Report
8. The ratio that gives information about earning available to each equity share is \_\_\_\_\_  
 a. Profit per share  
 b. Dividend per share  
 c. Earnings per share  
 d. Income per share
9. Ind AS applicable to operating segments is \_\_\_\_\_  
 a. 108  
 b. 15  
 c. 110  
 d. 105
10. Dilution is \_\_\_\_\_  
 a. Increase in EPS  
 b. Reduction in EPS  
 c. Reduction in net loss per share  
 d. Increase in net loss per share



B) State whether the following statement are True or False (Any 7)

(7)

1.	Financial reporting facilitates statutory audit.
2.	IFRS will override company law.
3.	AS 16 deals with cost of owner's equity.
4.	The objective of Ind AS 33 is to prescribe principles for determination of EPS.
5.	Fictitious assets should be included in average capital employed.
6.	Holding company and Subsidiary company maintain their independent identity.
7.	EPS depends on net profit available to equity shareholders.
8.	Ind AS 16 does not apply to natural gas.
9.	Accounting standard are issued by Government of India.
10.	Tax base is the amount attributable to assets for tax purposes.

OR

Q.4) Write Short Notes on (any three)

(15)

- Financial Reporting Framework.
- Scope of Ind AS 23
- Balance Sheet method of Valuation of Shares.
- International Financial Reporting Standard.
- Measurement and treatment of Pre acquisition profit in Consolidated Financial Statement.

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Time: 2 Hours

Total Marks: 60

- N.B:
- 1) All questions are compulsory.
  - 2) Figures to the right indicate full marks.

**Q. 1 Answer the Following**

- a) Define Advertising. Discuss the features of Advertising. (08)
  - b) Explain the various functional departments of an Ad agency. (07)
- OR**
- c) Discuss the various new media options available to advertisers. (08)
  - d) Discuss DAGMAR Model of Advertising (07)

**Q. 2 Answer the Following**

- a) How to develop an advertising copy for broadcasting media? (08)
  - b) Discuss the socio-economic contribution of advertising. (07)
- OR**
- c) Write a note on professional courses in the field of advertising. (08)
  - d) Write a note on Advertising Standard Council of India (ASCI). (07)

**Q. 3 Answer the Following**

- a) What is the importance of Sales Management? (08)
  - b) Explain the process of selling. (07)
- OR**
- c) What are the Motivational Factors of Sales force? (08)
  - d) Explain the Objectives for Sales Organisation. (07)

**Q. 4) A) Fill in the blanks with appropriate options.** (05)

- 1) \_\_\_\_\_ is not an outdoor form of Advertising.
  - a) Television Ads
  - b) Neon Signs
  - c) Vehicle Ads
  - d) Wall Paintings
- 2) \_\_\_\_\_ is an independent organization set up to render specialized services in advertising in particular and in marketing in general.
  - a) Advertising Media
  - b) ASCI
  - c) Advertising Agency
  - d) Blog
- 3) Pre-testing of advertising helps in \_\_\_\_\_.
  - a) Correct grammatical errors
  - b) Raise capital from market
  - c) Prepare ad budget
  - d) All of these
- 4) \_\_\_\_\_ is the first and basic function of deciding how to do things, who will do it and when.
  - a) organizing
  - b) Controlling
  - c) Planning
  - d) staffing
- 5) \_\_\_\_\_ offers more scope for feedback and persuasion from customers.
  - a) Sales Promotion
  - b) Personal Selling
  - c) Advertising
  - d) Publicity



**Q. 4. B) State whether the following statements are True or False.**

**(05)**

- 1) Competitive parity method considers the competitors' advertising activities and costs for setting advertising budget.
- 2) Indian Broadcasting Foundation is one of the self-regulatory bodies for advertising.
- 3) University of Mumbai provides professional courses in the field of Advertising.
- 4) Sales Management is a process that involves various steps or techniques that makes a sale or increase in sales.
- 5) Delphi Technique contains a panel of experts for sales forecasting.

**Q. 4. C) Match the Column.**

**(05)**

Group A	Group B
1) Animator	a) Sound Health
2) AIDA Model	b) qualitative technique of Sales Forecasting
3) Physical characteristics	c) Logical conclusion of sales call
4) Closing sales	d) Career in the field of advertising
5) Consumer Survey Method	e) E. K. Strong

**OR**

**Q4. Write Short notes on (Any Three)**

**(15)**

- 1) Sales Forecasting
- 2) Types of Sales Quota
- 3) Factors Determining of Sales Territory
- 4) Importance of Customer Feedback
- 5) Sales Management

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Time: 2Hrs

Marks: 60

- NB: 1. all questions are compulsory  
2. Figures to the right indicate maximum marks  
3. Working notes should form a part of your answer

Q.1.a.) Mr. Amit, started his business in Meghalaya, who's exclusively in supply Goods from 1<sup>st</sup> April, 2022. Details of his monthly Purchases and Sales from April 2022 onwards are as follows:

(15)

Month & Year	Purchases		Sales	
	Exempt Goods	Taxable Goods	Taxable Goods	Exempt Goods
April, 2022	1,00,000	1,25,000	70,000	1,60,000
May, 2022	1,50,000	1,50,000	1,00,000	80,000
June, 2022	2,00,000	2,00,000	10,000	1,00,000
July, 2022	2,25,000	2,50,000	55,000	60,000
August, 2022	2,75,000	3,00,000	10,000	1,65,000
September, 2022	3,00,000	3,50,000	95,000	1,15,000
October, 2022	3,50,000	3,75,000	70,000	1,90,000
November, 2022	4,25,000	4,00,000	5,000	85,000
December, 2022	4,75,000	4,50,000	1,55,000	1,95,000
January, 2023	2,00,000	3,00,000	2,30,000	1,80,000
February, 2023	1,00,000	1,50,000	2,50,000	2,50,000
March, 2023	2,00,000	3,00,000	1,80,000	2,30,000

Is Mr Amit is liable for registration as per the provision of GST Act. If yes, from which date? Give necessary justification for your answer.

OR

Q1.b.) M/s Ashoka Brothers provide the details of transactions of their business from the state of Maharashtra during the month of December, 2022. Are they liable to get register under GST ? If yes then when?

(15)

08.12.2022	Inward supplies on which tax is payable under reverse charge	4,25,000
10.12.2022	Goods supplied to Nanded (Maharashtra)	3,45,000
15.12.2022	Services provided to Sangli (Maharashtra)	7,80,000
19.12.2022	Goods Supplied to Amravati (Maharashtra)	3,90,000
22.12.2022	Good supplies to Bhuj (Gujrat)	4,75,000
27.12.2022	Taxable Goods Supplied to Khed (Maharashtra)	3,15,000

Q.2.a.) Mr. M of Mumbai provides you the following details for the month of March, 2022 :

Opening Balance in Electronic Credit Ledger as on 1<sup>st</sup> March 2022 :

IGST – Rs. 50,000

CGST – Rs. 25,000

SGST – Rs. 25,000



Transactions during March, 2022	Rs.
Sold goods @ 18% GST in Solapur	18,60,000
Sold goods @ 12% GST in Delhi	9,00,000
Provided services @ 18% GST in Bangalore	5,00,000
Purchased goods @ 28% GST from Kolhapur	10,50,000
Purchased goods @ 5% GST from Surat	6,60,000
Availed services @ 18% GST from Satara	80,000
Availed services @ 5% GST from Indore	1,20,000

Calculate the net tax liability for the month of March, 2022.

Note : All the figures given above are excluding GST.

OR

Q.2 (b) From the following information given to you of Mr. Sandesh compute the value of taxable service & the goods and services tax payable for the month of June, 2023. All amounts given are excluding Goods and services tax. GST rate for all the supplies may be assumed to be 18% (15)

1. Acting as business facilitator of a banking company Rs. 4, 00,000
2. Services by way of warehousing of rice Rs. 3,00,000
3. Advice in Relation to Setting up an Institute Rs. 1,00,000
4. Renting of vacant land for floriculture Rs.1,50,000
5. Receipts from running training center in relation to hobby classes Rs. 1,16,000
6. Commission from acting as Commission agent of consumer goods Rs. 90,000
7. Carried out certain process as job work which did not require amount of tax Rs.84,000
8. Charges for preparation of advertisement Rs. 1,43,000
9. Storage and Warehousing of Agricultural Produce Rs.1,35,000
10. Salary received from employer Rs. 4,80,000
11. Amount received as rent from residential house Rs. 2,40,000
12. Services by way of conduct of religious ceremony as pandit Rs.1,30,000

Q.3 a.) Mr Sharma registered in the state of Karnataka provides the following details for the month of August 2022:

Opening Balance in Electronic Credit Ledger as on 1<sup>st</sup> August:

IGST - Rs.2,00,000  
CGST- Rs.22,000  
SGST- Rs.1,30,000

Transactions during the month	Amount
Sold goods @18 % GST to Amit in Karnataka	8,00,000
Sold Goods @5 % to Ravi in Karnataka	12,00,000
Purchased goods @12% GST from Maharashtra	6,20,000
Provided Services @ 12 % GST to Pooja in Delhi	9,60,000
Inward Services @ 5 % GST from Karnataka	4,40,000
Availed Services @ 18 %GST from Karnataka	3,00,000

Both inward and outward supply are exclusive of taxes wherever applicable.  
Calculate net GST payable by Mr Sharma for the month of August, 2022.

OR



Q3.b.) Mr. Sameer, a supplier of goods, pays GST under regular scheme. He is not eligible for any threshold exemption. He gives the following information pertaining to taxable inward/outward supplies for March 2023

Particulars	Amount
<b>Taxable Outward Supply:</b>	
Intra State Supply of Goods	
Inter State supply of goods	6,00,000
<b>Taxable Inward Supply(Purchases made from registered dealer):</b>	2,00,000
Inter State Purchase of Goods	
Intra State Purchase of Goods	4,00,000
	50,000

He has following input tax credit at the beginning of March 2023—

CGST – Rs.40,000

SGST – Rs. 80,000

IGST- Rs. 20,000.

Rate of CGST, SGST & IGST is 9 %, 9% and 18% respectively on both inward and outward supplies. Both inward and outward supply are exclusive of taxes wherever applicable. Calculate net GST payable by Mr Sameer for the month of March 2023

Q.4. a.) State whether the following are True or False

(8)

1. GST in India is a Dual GST model
2. An agriculturist is not liable for registration to the extent of supply of produce out of cultivation of land
3. A casual taxable person cannot claim Input tax credit on all supplies
4. Application for cancellation of registration is to made in Form GST REG- 03
5. The maximum rate for any intra-State and Inter-State transaction will not exceed 18%
6. IGST shall be first utilized towards payment of CGST and then IGST and the remaining amount may be used towards payment of SGST
7. Umang, an interior decorator, provided services to Rajmahal Palace to design its hotel in Dubai, Malaysia and Delhi . Its place of supply will be Dubai
8. The amount available in Electronic Credit ledger may be used for making payment towards tax, interest, penalty and fees

Q.4 (b) Select the appropriate and rewrite the sentences.

(07)

1. When supplier is located in India and place of supply is outside of India it is treated as
  - a) Intra State supply
  - b) Import Supply
  - c) Inter-state supply
  - d) Exempt Supply



2. The balance of IGST credit after set off of IGST can be used towards the payment of \_\_\_\_\_ first
- a) CGST
  - b) SGST
  - c) IGST
  - d) UTGST
1. A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is \_\_\_\_\_
- a) Business person
  - b) Casual taxable person
  - c) Non-resident taxable person
  - d) Composite dealer
2. In case of mobile connection for telecommunication and internet services provided on prepaid basis through vouchers, the place of supply is \_\_\_\_\_
- a) Location of Head of Telecom Company
  - b) Location of agent selling vouchers
  - c) Location of Branch Office of Telecom Company
  - d) Billing address of the recipient of services
3. When location of supplier and place of supply is in same state, it is treated as \_\_\_\_\_.
- a) Intra State supply
  - b) Inter State supply
  - c) Exempt Supply
  - d) Export Supply
4. The amount collected as tax shall be paid to the Government by the collector within \_\_\_\_\_ after the end of month in which tax is collected.
- a) 20 days
  - b) 15 days
  - c) 10 days
  - d) 5 days
5. Late fees for delay in issuing TDS certificate is maximum of \_\_\_\_\_.
- a) Rs. 5,000
  - b) Rs. 4,000
  - c) Rs. 3,000
  - d) Rs. 1,000

OR

Q.4. Write Short notes on the following: (any three)

15

1. Benefits of GST
2. Persons liable for registration under GST
3. Levy and Collection of IGST
4. Dual Model of GST
5. Electronic Cash ledger

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12.06.23

Manpa - II  
SEM - IV

Time: 2 Hours

Marks: 60

Note: 1. All questions are compulsory  
2. Figures to the right indicate full marks

- 1) a) What is Supply Chain Management? Explain its features. (15)  
b) Discuss the various strategies of Supply Chain Management.

OR

- c) Discuss the evolution of Supply Chain Management.  
d) Explain the various channels of distribution for industrial goods.

- 2) a) What are the Global market forces that affect the Global SCM? (15)  
b) What are the strategies to improve customer service in SCM?

OR

- c) What are the types of Global Supply Chain?  
d) Discuss the value of customers in Supply Chain Management.

- 3) a) Discuss the various changes in the logistic environment. (15)  
b) What are the functions of warehousing?

OR

- c) Discuss the reasons for Reverse Logistics.  
d) Explain the factors influencing Material Planning.

- 4) A) Fill in the blanks with appropriate options: (05)

- 1) \_\_\_\_\_ is not an Internal Category of performance Measurement in SCM.  
(Cost, Productivity, Customer service, Customer Perception Management)  
2) \_\_\_\_\_ forces cause a firm to seek competitive advantages through the careful utilization  
of exchange rates or non-tariff barriers.  
(Political, Social, Economic, Technological)  
3) 3PL stands for \_\_\_\_\_.  
(Three Point Logistics, Third Party Logistics, Third Point Logistics, Three Pro-bound  
Logistics)  
4) \_\_\_\_\_ inventories are called as 'Transit' or 'Pipeline' inventories.  
(Movement, Buffer, Anticipation, Decoupling)



5) \_\_\_\_\_ logistics includes various attempts to measure and minimize the ecological impact of logistics activities.

(Disposal, Reverse, Ozone, Green)

**B) State whether the following statements are true or false:** (05)

- 1) The term supply chain management entered the public domain due to Keith Owen.
- 2) Material is not among the 5 Ms of industrial organisation.
- 3) B2B supply chain have majorly shifted to the internet.
- 4) Vilfredo Pareto was a French economist and philosopher.
- 5) Forrester Effect is known as the Bull Whip Effect.

**C) Match the following:** (05)

- |                      |                                    |
|----------------------|------------------------------------|
| 1) Use of Automation | a) Tenders                         |
| 2) Water Transport   | b) Eliminate Geographical Barriers |
| 3) Markov Chain      | c) Most Economical                 |
| 4) E-Marketplace     | d) Memorylessness                  |
| 5) Indent Management | e) 1940s and 1950s                 |

OR

**4) Write short notes on: (Any Three)** (15)

- a) Use of internet in SCM
- b) E-Logistics
- c) Demand Planning
- d) Importance of Inventory Control
- e) Enterprise Resource Planning (ERP)

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Duration: 2hrs.

Maximum Marks: 60

- N.B.: 1. All questions are compulsory  
2. Figures to the right indicate marks

- Q1 a) Explain the Scope of retail business. {8}  
b) Explain the format of retailing in brief. {7}

OR

- c) Highlight the recent trends in retail business. {8}  
d) Elaborate the ethical elements in Retail Business. {7}

- Q2 a) Discuss Retail Life Cycle with the help of diagram. {8}  
b) What are the significance of CRM in Retail business? {7}

OR

- c) Outline the concept of Customer service as a part of Retail Strategy. {8}  
d) Explain the different challenges faced by HR in Retailing. {7}

- Q3 a) What are the the importance of location in Retail business? {8}  
b) Explain the process of Merchandise buying. {7}

OR

- c) State the different types of Layouts with reference to retail store. {8}  
d) Explain in brief different elements of store design. {7}

- Q.4 a) Fill in the blanks with an appropriate choice given below each questions. {5}

1 \_\_\_\_\_ is the final business in a distribution channel

- a) Manufacturers  
b) Wholesalers  
c) Retailers  
d) Distributors

2 \_\_\_\_\_ retail sectors are holding the larger share of the retail market in India.

- a) Unorganized  
b) Small  
c) Organized  
d) Large

3 \_\_\_\_\_ is the last stage of the Retail Life Cycle.

- a) Introduction  
b) Maturity  
c) Growth  
d) Decline



4 In Single -brand product retailing \_\_\_\_\_ is the FDI limit

- a) 100
- b) 51
- c) 28
- d) 75

5 \_\_\_\_\_ is NOT a part of Non Store Retailing.

- a) Franchisee
- b) Mail orders
- c) Tele Marketing
- d) Automated Vending

Q.4 b) Match the column

No	Group A	No	Group B
1	Exterior store design	A	Car Rentals
2	Store layout	B	Store Marquee
3	Hypermarket	C	Asian Sky Shop
4	E-Retailing	D	Freeform
5	Service retailing	E	Big Bazaar

Q.4 c) State the following is TRUE or FALSE

1. Breaking bulk is one of the activities of a retailer.
2. Retailing creates Place and time utility.
3. Relationship Marketing focuses on one-time sale of product.
4. The storefront is a reflection of the personality of the store.
5. IT is easy for retailer to change locations every now and then.

OR

Q.4 d) Short notes (Any 3 of the following)

1. Retail as a Career
2. RFID
3. Green Retailing
4. Grid layout
5. Visual Merchandising

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[Time: Two Hours]

[Marks: 60]

Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory.
  2. Figures to the right indicate full marks.
  3. All working notes should form part of your answer.
  4. Use of simple calculator is allowed.

Q.1 Explain the concepts of Personal Financial Statement and state it's advantages. 15

OR

Q.1 A] Explain the term tax planning. What are the types of Tax Planning? 8

B] Amit made an investment of ₹ 10,000 that grows to ₹ 11,800 in 2 years. 7  
Calculate Compounded Annual Growth Rate (CAGR).

Q.2 Explain the term Life Insurance? Also explain the different types of Life Insurance policies available. 15

OR

Q.2 A] Explain various deductions under Chapter VI A of Income Tax Act, 1961. 8

B] What are the various factors affecting insurance premium? 7

Q.3 What is retirement planning? What are the factors to be considered while planning for your retirement? 15

OR

Q.3 What is Asset Allocation? What are the factors that can affect asset allocation and also explain the various steps in asset allocation? 15

Q.4 A] Rewrite the entire sentence selecting the most appropriate alternative. 08

1. The applicant should maintain good \_\_\_\_\_ to get home loan.
  - a. relations
  - b. credit score
  - c. car
2. Maximum amount of deduction available under Section 80C is \_\_\_\_\_.
  - a. Rs 50,000
  - b. Rs 1,50,000
  - c. Rs 1,00,000
3. The savings and investments made today should match \_\_\_\_\_ goals.
  - a. past
  - b. present
  - c. future



4. Financial Planning is a planning which deals with \_\_\_\_\_ of an individual.
  - a. health
  - b. wealth
  - c. hobbies
5. The period in which an individual normally earns income is called as \_\_\_\_\_ stage.
  - a. pre - retirement
  - b. post - retirement
  - c. post - marriage
6. There are \_\_\_\_\_ heads of income as per Income Tax Act, 1961.
  - a. three
  - b. four
  - c. five
7. Financial Planning is to be done \_\_\_\_\_.
  - a. once in a life time
  - b. to waste time
  - c. on a continuous basis
8. Which of the following investment does not fall under EEE type of investment.
  - a. NSC VIII Issue
  - b. Public Provident Fund (PPF)
  - a. National Pension Scheme (NPS)

**B) State whether following statements are True or False:**

1. There is no limit on the deduction amount available under Section 80C.
2. Tax Planning is an unethical and illegal activity.
3. Banks while providing home loan considers Loan to Value Ratio.
4. TDS stands for Tax Deducted at Source.
5. Life Insurance refers to insurance done for vehicles.
6. Education loan is provided to pursue higher/professional courses within and outside India.
7. An investor with conservative profile is in a good position to take high risk.

**Q.4 Write short notes on (any 3)**

1. Retirement Fund
2. Health Insurance
3. Asset allocation strategies
4. Advantages of Credit Card
5. Rights of Insured



Time: 2 Hours

Max Marks: 60

- N.B: 1) All questions are compulsory  
2) Figures to the right indicate full marks

Q1) Answer the following (Any two)

- a) Discuss the need & importance of business relations. (15)  
b) Who is a business relation manager? Discuss the essential qualities of a business relation manager. (08)

OR

- c) Write a detailed note on the impact of communication on business relations (08)  
d) Elucidate the trends observed in the field of business relations with special reference to the changing organizational setups. (07)

Q2) Answer the following (Any two)

- a) Define CRM and explain its importance. (15)  
b) Explain the benefits of CRM. (8)

OR

- c) What is Customer Loyalty and how can be customers be converted to loyal customer? (8)  
d) Elaborate the process of Successful CRM implementation. (7)

Q3) Answer the following (Any two)

- a) What is employee relationship Management? Explain in brief Non theoretical approaches to Employee Relations. (15)  
b) Explain the key drivers for shifting from industrial relations to employee relations. (8)

OR

- c) What is ERM? What are the Essentials of an Effective ERM? (8)  
d) What are the Factors Influencing Employee Relationship Management? (7)

Q4) A) Fill in the blanks by choosing the appropriate options given below.

(05)

1. Sales automation is the example of \_\_\_\_\_ type of CRM.  
1) Operational      2) Analytical      3) Collaborative      4) geographic
2. Continuous communication, investment, employment generation develop relationships with community leaders are strategies to improve \_\_\_\_\_ relations.  
1) Supplier      2) Customer      3) Community      4) Employee
3. Stakeholder \_\_\_\_\_ is a collaborative process of research, debate, and discussion drawing conclusion from multiple perspectives.  
1) Mapping      2) Search      3) Discussion      4) Meeting)
4. \_\_\_\_\_ is not an objective of Employee Relationship Management.  
1) To intensify conflicts at work place      2) Value addition of human capita  
3) Reduction in cost centres      4) Establish democratic system
5. \_\_\_\_\_ is a feeling of injustice at the workplace.  
1) Grievance      2) Counselling      3) Attrition      4) Engagement)

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**B) State whether the following statements are true or false**

(05)

1. Recruitment is an example of Employee Relationship Management strategy.
2. Employees Absenteeism ensures productivity
3. Stakeholders want to deal with businesses which are unethical
4. CRM refers to managing the relations between the various employees in an organization
5. Press & Media is a type of internal stakeholder.

**C) Match the following**

(05)

Column A	Column B
1. Shareholders loyalty	a) Compiling data related to client
2. Conflict management	b) Managing diversity
3. Customer Satisfaction	c) Valuable company asset
4. Operational approach	d) Challenge of employee relation
5. Trend business relation	e) Aim of CRM

**OR**

**Q4) Write short notes on ( Any three).**

(15)

- a) Strategies to improve community relations
- b) Secondary stakeholders
- c) Role of business in social development
- d) Need to maintain investor relations
- e) Enhancing shareholders loyalty and retention

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Time: 2 Hours

Marks: 60

- Note: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Working note should be part of answer.

Q.1 A The following information is taken from functional budgets of ABC Ltd. You are required to prepare a cost budget for three months ending 31<sup>st</sup> March, 2023 where Cash and Bank balance on 1<sup>st</sup> January, 2023 is expected to be Rs. 25,000.

15

Months	Sales	Purchases	Administrative overheads	Selling Overheads
November	30,000	20,000	3,200	6,000
December	30,000	30,000	3,600	6,000
January	40,000	20,000	4,000	6,400
February	50,000	30,000	4,400	7,200
March	36,000	20,000	4,800	8,000

1. Credit extended by the business is 2 months.
2. Time Lag in payment of Administrative Overheads and Selling overheads are 1/2 month and 1/4 month respectively.
3. Credit terms are Sales/Cash - 20% sales are on cash; half of the credit sales are collected next month and the balance half in the following month
4. Plant at a cost of Rs. 1,00,000 will be installed in November, 2022. The installments of Rs. 5,000 p.a. are payable from January, 2023 onwards
5. Annual Dividend at a rate of 5% p.a. will be paid on 1<sup>st</sup> March, 2023, to shareholders with shareholdings of Rs. 3,50,000 whereas on the same date Interest on investment Rs. 10,000 will be received.

B A Company produces 2,160 units (at 90% capacity) and the following expenses are incurred:

15

Particulars	Cost Per Unit (Rs.)
Direct Materials	80
Direct Wages	40
Direct Expenses (100% Variable)	50
Administrative Overheads (50% Variable)	30
Selling Overheads (60% Variable)	60
Distribution Overheads (20% Variable)	30
Selling Price (Per unit Rs. 600)	

Prepare Flexible Budget for 80% and 100% capacity utilization.



- Q.2 A** Ramkrishna Manufacturing is considering a proposal for investment. The details available are as follows. 15

Cost of equipment	6,00,000
Installation charges	1,00,000
Realizable value at the end of its life	50,000
Working capital required	40,000
Tax applicable	30%

The annual cash flow and PV Factor @12% are

Year	PV Factor @ 12%	Inflow before depreciation and tax (Rs.)
1	0.893	1,80,000
2	0.797	2,00,000
3	0.712	2,40,000
4	0.636	2,50,000
5	0.567	2,20,000
6	0.507	2,00,000

Depreciation is chargeable @ 20% under Straight line method.  
Evaluate the proposal under Net Present Value method.

**OR**

- Q.2 B** Gurudatta Enterprises is in the process of expansion of its manufacturing capacity. For this purpose, it is comparing between two mutually exclusive proposals Machine P & Q. The information available is as follows. 15

Particulars	Machine P	Machine Q
Cost (Rs.)	10,00,000	12,00,000
Working capital (Rs.)	1,00,000	1,50,000
Realisable value at the end of useful life (Rs.)	50,000	2,00,000
Inflow after tax before depreciation (Rs.)	3,50,000	3,00,000
Estimated life	6 years	6 years

Advise the management in finalization of the proposal using Net present value method. Present value factor @ 9% is

Year	1	2	3	4	5	6
PV Factor	0.917	0.842	0.772	0.708	0.650	0.596



- Q.3 A** DBJ Ltd has average annual turnover of Rs.12,00,000 and average collection period of 30 days. The company wants to experiment with different credit policies to improve the profitability. From the following information, suggest the suitable policy to increase the profit level of the company. 15

	Sales (Rs.)	Credit allowed	Bad debts %
Present policy	12,00,000	30 Days	2%
Credit Policy I	16,00,000	45 Days	3%
Credit Policy II	21,00,000	60 Days	5%
Credit Policy III	30,00,000	90 Days	10%

Required rate of return on investment is 25% (considering debtors at selling price). Selling price per unit is Rs.50 and variable cost is 70% of selling price. Assume 360 days a year for calculation purpose.

**OR**

- B** Annual consumption 40,000 units @ Rs.10 per unit. 15  
 Cost of placing an order Rs.120  
 Cost of processing an order Rs.130  
 Cost of storage per unit per annum 50% of cost of material  
 Calculate EOQ using formula and table method considering order size of 40,000 units, 20,000 units, 8,000 units, 5,000 units and 2,000 units.

- Q.4 A** Choose the correct alternative and fill in the blanks 8
- 1) Internal Rate of Return is the rate of interest at which \_\_\_\_\_.
    - i. Net Present Value is maximum
    - ii. Net Present Value is zero
    - iii. Pay back period is zero
    - iv. Pay back period is minimum
  - 2) Inflow before tax is Rs.80,000. Tax rate is 30%. Inflow after tax = \_\_\_\_\_.
    - i. Rs. 24,000
    - ii. Rs.1,04,000
    - iii. Rs. 56,000
    - iv. Rs. 80,000
  - 3) Increase in credit period from creditors will result in \_\_\_\_\_.
    - i. Increase in working capital
    - ii. Increase in inventory
    - iii. Decrease in working capital requirement
    - iv. Decrease in inventory
  - 4) \_\_\_\_\_ is suitable source of finance for working capital requirements.
    - i. Issue of debentures
    - ii. Issue of preference shares
    - iii. Bank overdraft
    - iv. Mortgage loan



- 5) In ABC analysis, A items are \_\_\_\_\_.  
i. Large in quantity but cheap in price  
ii. Small in quantity but costliest  
iii. Moderate in quantity and moderate in price  
iv. Large quantity and costliest

- 6) Ageing schedule is related with \_\_\_\_\_.  
i. Working capital duration  
ii. Capital repayment duration  
iii. Debtors collection period  
iv. Loan repayment period

- 7) \_\_\_\_\_ budget considers different levels of output.  
i. Master budget  
ii. Flexible budget  
iii. Variable budget  
iv. Zero based budget

- 8) EOQ is related with \_\_\_\_\_.  
i. Inventory management  
ii. Cash management  
iii. Receivable management  
iv. Marketing management

Q.4 B State whether the following statements are True or False

- 1) Capital Rationing is caused by both internal and external factors.  
2) Credit standards are termed as the standards minimum requirements for granting credit.  
3) Excessive inventory creates a shortage of cash.  
4) Lag in payment of overheads increases working capital requirement.  
5) Performance of any organization depends on critical management  
6) Strategic Financial Management does not include strategic investment management decisions.  
7) Tax saving on retrenchment compensation is treated as cash inflow

OR

Q.4 Write Short Notes on (Any Three)

- A Types of Budgets  
B Purpose of Capital Budgeting  
C Long Term Sources of Finance  
D Financial Planning  
E Techniques of Inventory Management

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