

Total Marks: 100

Duration: 3 Hrs.

- N.B.:
1. All questions are compulsory.
 2. Figures to the right indicate full marks.
 3. Working should form part of the answer.
 4. Simple Calculator is allowed.

S.Y. B. Com
Sem / II
Account
March-24

Q.1 (A) Multiple Choice Questions. (Any Ten)

(10)

1. Preference shares must be redeemed within _____.
 (a) 10 years from the date of issue of such share
 (b) 15 years from the date of issue of such share
 (c) 20 years from the date of issue of such share
 (d) 25 years from the date of issue of such share
2. Issued capital is the part of _____.
 (a) Subscribed capital
 (b) Authorized capital
 (c) Called-up capital
 (d) Paid-up capital
3. Subscribed capital can be _____.
 (a) More than called-up capital
 (b) More than issued capital
 (c) More than authorized capital
 (d) Equal to reserve capital
4. In the balance sheet of a company, Interest accrued but not due on Debentures Account is Shown under - _____.
 (a) Share Capital
 (b) Secured Loans
 (c) Unsecured Loans
 (d) Current Liabilities
5. Loss on issue of debentures is treated as _____.
 (a) Intangible asset
 (b) Current asset
 (c) Current liability
 (d) Deferred Revenue Expenditure
6. Debentures for which a charge is created on the assets of the company are known as _____.
 (a) Convertible debentures
 (b) Mortgage debentures
 (c) Registered debentures
 (d) Bond
7. The following balance is not available for transfer to Capital redemption reserve _____.
 (a) General Reserve
 (b) Dividend Equalization Fund
 (c) Revaluation reserve
 (d) Profit and Loss Account
8. A company cannot issue redeemable preference shares for a period exceeding _____.
 (a) 6 years
 (b) 7 years
 (c) 8 years
 (d) 20 years
9. When debentures are redeemed out of profits, an amount equal to the nominal value of debentures redeemed should be transferred to-
 (a) Capital Reserve Account
 (b) Capital Redemption Reserve Account
 (c) General Reserve Account
 (d) Profit and Loss Account
10. For the redemption of debentures, sinking fund is created out of _____.
 (a) Capital reserve
 (b) Share capital
 (c) Secured loans
 (d) Current year profits
11. A company was incorporated on 1-4-2017 to take over a business from 1-1-2017. Rent was paid @Rs.9,000 p.a. till 30-6-2017 and at the rate of Rs.12,000 p.a. till 31-12-2017. Books of accounts are closed on 31-12-2017. Allocation or Rent Between Pre and Post incorporation periods
 (a) 2,250:9,000
 (b) 3,000:9,000
 (c) 2,250:8,250
 (d) 3,000:8,250

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Pass the necessary Journal entries regarding the issue and redemption of debentures, without providing for either the interest or loss on issue of debentures. Company decided to create debenture redemption reserve@25%. (20)

OR

Q.3 (B) The summarised Balance Sheet of Shiva Ltd. As on 31-03-2023 was as follows: (20)

Liabilities	Rs.	Assets	Rs.
Share Capital:		Fixed Assets	4,00,000
Authorised:		Investments	1,00,000
50,000 Equity Shares of Rs.10 each	5,00,000	Cash at Bank	2,50,000
2,000 8% Redeemable Preference Shares of Rs.100 each fully paid up	<u>2,00,000</u>		
Issued and paid up:			
40,000 Equity Shares of Rs.10 each Fully paid up	4,00,000		
1,000 8% Redeemable Preference Shares of Rs.100 each fully paid up	1,00,000		
Profit and Loss A/c	90,000		
General Reserve	50,000		
Sundry Creditors	1,10,000		
Total	7,50,000	Total	7,50,000

On 01-04-2023 Preference Shares were redeemed at 10%. You are required to pass the Journal Entries and prepare the Balance Sheet after redemption

Q.4 (A) Vijay Pvt. Ltd. was incorporated on 1st August, 2022. This company agreed to take over business of M/s. Jay & Co. as going concern, effective from 1st April, 2022. The agreement also provided that vendors are entitled to 60% of profits (or loss, if any) for period upto 1st August, 2022. The Profit and Loss Account for year ended 31st March, 2023 is: (20)

Particulars	Rs.	Particulars	Rs.
To Stock	30,000	By Sales	3,00,000
To Materials Consumed	1,20,000	By Stocks	42,000
To Wages	30,000		
To Factory Expenses	42,000		
To Gross Profit	<u>1,20,000</u>		
	<u>3,42,000</u>		<u>3,42,000</u>
To Salaries	30,000	By Gross Profit	1,20,000
To Rent	9,000	By Profit on sale of Investment	20,000
To Office Expenses	6,000		
To Sales Commission	15,000		
To Bad Debts	5,000		
To Director Fees	8,000		
To Depreciation	18,000		
To Debentures Interest	8,000		
To Interest to Vendor	6,000		
To Net Profit	35,000		
Total	1,40,000	Total	1,40,000

Additional Information:

- 1) Monthly Sales for October, 2022 to March, 2023 is 150% of monthly sales for April, 2022 to September, 2022.
 - 2) Bad Debt is in respect of sales effected two years ago.
 - 3) Investment was sold on 1st November, 2022.
 - 4) Consideration to Vendors was paid on 1st October, 2022.
 - 5) Rent was increased from Rs.500 per month to Rs.1,000 per month effective from 1st October, 2022.
- Prepare Statement of Profit & Loss.

OR

- Q.4 (B)** Sandeep Ltd. was incorporated to take over the running business of Gupta Bros. w.e.f. 1st April, 2022. The company was incorporated on 1st August, 2022 and it commenced its business on 1st October, 2022. The following information was available from the books of accounts which were closed on 31st March, 2023. (20)

Particulars	Rs.	Rs.
Gross Profit		3,50,000
Less – Office Salaries	1,35,000	
Office Expenses	45,000	
Travelling Expenses	24,600	
Office Rent	48,000	
Salesman's Commission	24,500	
Depreciation	10,500	2,87,600
Net Profit		62,400

Additional Information:

1. Sales were Rs.2,50,000 p.m. during pre-incorporation period, while total sales for the year were Rs.35,00,000. The sales across evenly throughout the concerned period.
 2. Office Rent was Rs.42,000 p.a. It became Rs.54,000 p.a. from the date of commencement of business.
 3. Travelling expenses included Rs.3,600 incurred by the office staff and balance by the sales staff.
 4. Depreciation included Rs.3,000 for the asset acquired in post-incorporated period.
 5. Salaries included Partner's salaries Rs.30,000 while the remaining salary was for the office staff.
- Prepare Statement of Profit and Loss for the year ended 31st March, 2023y6 in the columnar form showing profit or loss during the Pre-incorporation and Post-incorporation period separately.

- Q.5 (A)** Explain Different types of Preference Shares. (10)

- Q.5 (B)** Distinguish between Shares and Debentures. (10)

OR

- Q.5: Write short notes (Attempt any four):** (20)

- (a) Debenture Redemption Reserve
- (b) Bonus Shares
- (c) Capital Redemption Reserve
- (d) Right Issue
- (e) Authorised Capital
- (f) Calls in Arrears

SEMIN REG PC18224

S-Y-B. Com
Sem/II
F-C
March-18

Duration: 2 ½ hrs.

Marks : 75

**NOTE: 1) All questions are compulsory.
2) All questions carry equal marks.**

Q.1 A. Explain the following concepts: (Any Five)

15

1. Consumer Movement
2. Transparency and Accountability under RTI
3. Intergenerational Equity
4. Anthropocentrism
5. Email related crimes
6. Pharmacogenomics
7. Logical Reasoning
8. GMAT

OR

B. Write a detailed note on the Foundation Course (Semester IV) project submitted by you.

15

Q.2 A. Discuss the need of Public Interest Litigation and the procedure to file Public Interest Litigation.

15

OR

B. Explain the important provisions of the Consumer Protection Act, 1986.

15

Q.3 A. Critically examine Biocentrism as an approach to ecology.

15

OR

B. Discuss the concept of sustainable Development and mention any 10 sustainable development Goals 2015-2030.

15

Q.4 A. What is Nanotechnology? Discuss its applications and uses.

15

OR

B. With regard to the contemporary technology, explain-
i. Issues of control over technology
ii. Access and Misuse of technology

15

Q.5 A. What is motivation? Explain the features and types of motivation.

15

OR

B. What is time management? Explain the effective strategies of time management.

15

S.Y.B.Com

Sem II

Commerce

March-13, 2024

SYREGCOMIV13324

Time : 3 Hours

Note: 1. All questions are compulsory.

2. Figures to the right indicate maximum marks.

Marks : 100

Q.1. (A) Select the correct answer from the options given below (Any Ten): [10]

1. Procurement of raw materials as per production requirements is an aspect of _____.
(Dispatching, Routing, Scheduling, Loading).
2. _____ is concurrent with productivity improvement by redesigning existing jobs or by designing new jobs.
(Work study, Time study, Lead study, Motion Study)
3. _____ is also called a zero inventory production system. (Just in Time, MAPICS, EOQ, QC)
4. Quality circle is a _____ group of workers. (voluntary, selective, formal, permanent)
5. Failure Mode and Effects Analysis (FMEA) is an element of _____ approach.
(Six Sigma, Quality Circle, TQM, Quality Control)
6. SQC was introduced by _____.
(Walter Shewhart, Peter Drucker, W.E. Deming, F.W. Taylor)
7. Treasury bills are _____ term securities. (short, long, future, medium)
8. _____ is introduced to overcome the problem of physical transfer of shares.
(Dematerialisation, Corporatisation, Monetization, Securitisation)
9. Agent or representative of the depository is called _____.
(depository participant, depositor, beneficial owner, shareholder)
10. _____ commodities market, the traders deal in mined material.
(Hard, Soft, Tender, Material)
11. _____ scheme of mutual funds attempts to replicate the performance of a particular index such as BSE Sensex or NSE Nifty.
(BSE, Open-ended, Index, Close-ended)
12. The concept of micro finance was first introduced by Mr. _____.
(Mohammed Yonus, Ratn Tata, Bhavish Aggarwal, Mukesh Ambani)

Q. 1. (B) State whether the following statements are True or False (Any Ten): [10]

1. Every firm must design the product to meet the requirements of the production department.
2. The routing and scheduling are synonymous.
3. Generally, customers prefer the longest possible lead time.
4. DMAIC methodology stands for Define, Measure, Analyse, Improve and Control.
5. The term 'internal customers' means employees of the organisation.

6. The ISO 9000 was first published in the year 1987.
7. Demat trading in shares requires a lot of paperwork.
8. Money markets deal with long term financial needs of a company.
9. Government securities market deals with Chit Funds.
10. Stock brokers need not register with SEBI.
11. Arbitrageurs only purchase securities from the market.
12. ~~Arbitrageurs only purchase securities from the market.~~ *SHG get only marketing Assistance from banks.*

Q. 2 Answer any Two of the following: [15]

- (a) Explain importance of the production planning and control.
- (b) What is productivity? Discuss factors influencing the productivity.
- (c) Describe various techniques of inventory control with a practical case.

Q. 3 Answer any Two of the following: [15]

- (a) What are different types of the cost of quality?
- (b) What is TQM? Discuss its importance.
- (c) Explain measures undertaken to improve the service quality.

Q. 4 Answer any Two of the following: [15]

- (a) Discuss structure of the Indian Financial market.
- (b) Explain the functions of SEBI.
- (c) Explain the role of CRISIL.

Q. 5 Answer any Two of the following: [15]

- (a) Discuss advantages of the mutual funds.
- (b) Explain participants in the derivative market.
- (c) Discuss importance of the micro-finance.

Q. 6 Answer any Four Short Notes [20]

- (a) Types of Production System
- (b) Process of Kaizen
- (c) Dematerialisation Process
- (d) IPO procedure
- (e) Funding sources for Start-up ventures
- (f) Self Help Group

S.Y.B.Com
March.
Law.

Sem-II

Total pages 02

LAWR110324MAR

(TIME: THREE HOUR)

(Total Marks: 100)

NB: All questions are compulsory subject to internal choice.
All questions carry equal marks.
Figures to the right indicate maximum marks.

1. Answer any Two of the following:

- a) Explain the concept of company under companies Act 2013 and discuss its features. (10)
- b) Write a note on: - (10)
 - i. Classification of companies
 - ii. Advantages of Public Companies.
- c) Explain the contents of Memorandum of Association and Articles of Association. (10)
- d) What are the legal requirements of prospectus and its types? (10)

2. Answer any Two of the following:

- a) State and discuss the rights and liabilities of a members of a company. (10)
- b) Explain the qualifications and disqualifications of the directors of a company (10)
- c) Write a note on: (10)
 - i. Directors Identification Number
 - ii. Annual General Meeting and Extra Ordinary General Meeting.
- d) What are the types of meeting under Indian Companies Act 2013? (10)

3. Answer any Two of the following:

- a) What are the types of partnership? Write a detailed note on "Partnership Deed" (10)
- b) Write a note on following: - (10)
 - i. Consequences of dissolution of firm
 - ii. Modes of dissolution of firm.
- c) Distinguish between Company and Limited Liability Partnership (10)
- d) Write a note on following: - (10)
 - i. Winding up of Limited Liability Partnership
 - ii. Designated Partners

4. Answer any Two of the following:

- a) Explain the meaning of the following terms as per Consumer Protection Act: (10)
- i. Manufacturer
 - ii. Unfair Trade Practices
 - iii. Defect and Deficiency
 - iv. Consumer
- b) Explain the functions of State Commission and National Commission under Consumer Protection Act. (10)
- c) Discuss the salient features of the Competition Act 2002. (10)
- d) Write a note on following: (10)
- i. Objectives of Competition Act.
 - ii. Establishment of Competition Commission.

5. Answer any Two of the following:

- a) What are the types of Intellectual Property in India? Explain in detail. (10)
- b) Write a detailed note on 'Copyright' considering following points. (10)
- i. Work in which copyright subsist.
 - ii. Duration or term of copyright
 - iii. Infringement of copyright
- c) What are the Patentable and non-patentable invention (10)
- d) Write a note on following: (10)
- i. Trademarks that can be registered.
 - ii. Civil remedies for trademark infringement.

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ADD SEMI IV 26324

Auditing Semester- IV

Sy. B-Com
Sem / IV - II
~~Regular~~ 24

Time: 3 Hours

Total Marks: 100

NOTE – 1. All questions are compulsory
2. Figures to the Right indicate full marks

Q.1.(A) State whether the following statement are True or False : (Any Ten) (10)

1. The primary duty of the auditor to detect errors and frauds
2. Compensating errors effect the Trial Balance.
3. Test Checking involves Checking of all the transactions in the books of original entry.
4. An Audit program must be fixed
5. Stock checking involves actual verifications and counting
6. An internal control system is designed and established by the auditor
7. Internal control system is the responsibility of the management
8. An audit program will serve its purpose only if it is in writing
9. Audit sampling does not reduce the responsibility of the auditor for his opinion
10. An Auditor has not right of lien on the books of accounts of the company.
11. Continuous audit is an audit conducted during the year with regular of irregular intervals
12. An auditor should also verify contingent liabilities.

Q.1.(B) select the most appropriate answer and write the completer sentence: (Any Ten) (10)

1. The Auditor's Report gives an opinion on _____ of the financial statements.
a. True and Fair View b. True and Correct View c. Correctness
2. Repairs of equipment debited to equipment Accounts is an-----
a. Error of Commission b. Error of principle c. Error of Omission
3. Current file and permanent file are together know as -----
a. audit plan B. audit programme c. audit working papers
4. Internal Audit may be done-----
a. to Prevent errors b. to prevent frauds c. all of the above
5. Audit programme is prepared by _____
a. the Auditor b. the client c. the accountant
6. Window Dressing is most likely to be committed by _____
a. Staff b. management c. auditors

7. Loose tools are disclosed under-----

a. current liabilities

b. current Assets

c. investment

8. The techniques of verifications include-----

a. inspection

b. observation

c. both a and b

9. Amount received on sale of investment is credited to -----

a. investment accounts b. sales accounts c. profit and loss accounts

10. Internal check is instituted by

a. The management

b. the auditor

c. the client

11. Current file constrains-----

a. audit notes b. list of directors c. details of holding company

12. Working papers are the property of the-----

a. Auditor b. client c. Client and the auditor

Q.2 (A) Define the term "Auditing". What are the objectives of auditing?

(8)

Q.2.(B)What are the limitations of auditing?

(7)

OR

Q.2 (C) What do you mean by error? Explain different types of errors.

(8)

Q.2. (D)What is a fraud? What are the different types of frauds?

(7)

Q.3.(A) What do you mean by Audit Programme? What are its advantages and disadvantages?

(8)

Q.3.(B) What are the various techniques of auditing?

(7)

OR

Q.3.(C) are the procedures/ steps to be carried out by the auditor during the course of the audit?

(8)

Q.3.(D) What do you mean by audit working papers? Explain the importance of Audit Working papers.

(7)

Q.4.(A) What is Test checking? What are the advantages and disadvantages of Test Checking?

(8)

Q.4.(B) Explain internal control for Credit Sales.

(7)

OR

Q.4.(C) Explain internal control for Purchases. (8)

Q.4.(D) between : Internal Audit V/s Statutory Audit (7)

Q.5.(A) How would you verify Land & building? (8)

Q.5.(B) How would you verify Outstanding Expenses? (7)

OR

Q.5.(C) How would you verify Bills Payable? (8)

Q.5.(D) How would you verify Furniture & Fixture? (7)

Q.6 (A) What do you understand by the Term Vouching? Explain vouching is the Essence of Auditing? (10)

Q.6. (B) What are the objective of Stock Valuation? (10)

Q.6. Short Notes – (Any Four) (20)

- 1) Secret Reserve
- 2) Window Dressing
- 3) Annual Audit
- 4) Continuous Audit
- 5) Accounting v/s Auditing
- 6) Audit in Depth

ADVSEM II REG 22324

Time : 3 Hours

S.Y.B.Com.
Regular Exam
Sem - II
Advertising.

March-24

Marks : 100

Note: 1. All questions are compulsory.

2. Figures to the right indicate maximum marks.

Q.1. (A) Select the correct answer from the options given below (Any Ten): [10]

1. _____ is also known as aerial advertising

(POP advertising, Electric signboards, Station Displays, Sky Advertising)

2. Full form of POP advertising is _____.

(Point of Purchase, Point of Placement, Place of Purchase, Product of Purchase)

3. _____ are advertisements displayed on a results page of a search engine.

(Banners, Buttons, Meta Ads., Websites)

4. _____ objectives are qualitative in nature.

(Communication, Sales, Company, Departmental)

5. _____ developed the DAGMAR Model.

(Julian Rotter, Henri Fayol, St. Elmo Lewis, Russell Colley)

6. Under _____ advertising budgeting method, whatever funds are available with the company are spend on advertising.

(go for broke, task, arbitrary, profit share)

7. The concept of USP was developed by _____.

(David Ogilvy, Julian Rotter, Al Reis, Rosser Reeves)

8. _____ is a single minded proposition.

(GSP, USP, TSP, MSP)

9. HIP are generally _____ products.

(durable, soft, FMCG, services)

10. _____ copy is based on current events.

(Topical, Traceable, Tropical, Current)

11. _____ test is conducted in different cities to find out advertising effectiveness.

(Consumer jury. Check list, Sales area, Readership)

12. _____ refers to signature of the advertiser.

(Logo, Illustration, Slogan, Headlines)

Q. 1. (B) State whether the following statements are True or False (Any Ten): [10]

5. Frequency is calculated by multiplying gross rating points with reach.
6. Advertiser does not consider area coverage while selecting the advertising media.
7. Advertiser prepares the creative brief and hands it over to the advertising agency.
8. Selling points are the inner drives that influence people to purchase a product.
9. Advertisers use only celebrity endorsers to promote the product.
10. Soft sell copy is required for FMCG advertising in rural areas of India.
11. Illustrations do not serve any purpose in advertising.
12. Music has no relevance in most of the TV advertising.

Q. 2 Answer any Two of the following:

[15]

- (a) Explain advantages of the print media advertising.
- (b) Explain importance of the media research.
- (c) Write in brief Doordarshan Code for advertising.

Q. 3 Answer any Two of the following:

[15]

- (a) Explain steps in planning the advertising campaign.
- (b) What are the methods of setting advertising budget?
- (c) Explain the various media scheduling strategies.

Q. 4 Answer any Two of the following:

[15]

- (a) Elaborate the concept of creative brief in advertising with a practical example.
- (b) Explain various types of the buying motives.
- (c) Discuss importance of the celebrity advertising.

Q. 5 Answer any Two of the following:

[15]

- (a) What is copywriting? Explain the essential of copywriting.
- (b) Explain the importance of jingles and creates a jingle of 8 to 15 lines. {hindi, English, Marathi, hinglish} for: 'donate organs' {NO EXISTING JINGLES}
- (c) Explain various methods of the pre-testing advertisement.

Q. 6 Answer any Four Short Notes:

[20]

- (a) Out of Home advertising
- (b) Audit Bureau of Circulation
- (c) Factors influencing media selection
- (d) Importance of creativity
- (e) Advertising appeals