



# PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

## **NOTICE**

DATE - 22/03/2022


### **ATKT Internal Examination March/April, 2022**

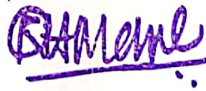
#### **BMS (SEM. III)**

#### **INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:**

1. The viva voce will be conducted offline.
2. **Date of Submission of the Project 31st March, 2022 - Venue - T11. Time - 09:00 am to 10:00 am. Reporting time - 08:45 am.**
3. Students must write their Internal ATKT project in their own handwriting on A4 size foolscap paper. On top of every page a student has to write his/her Complete Name, Program (Dept.), Semester, Roll no., Class and Contact No.
4. Student have to write each question followed by the answer.
5. **Student has to attach an ATKT fee payment receipt along with his/her project.**
6. On the date of submission, there will be a viva voce for which the student has to present himself/herself, failing which he/she will be **marked absent**.
7. **Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.**
8. On the date of viva voce the dress code will be formal.

  
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# **INTERNAL QUESTIONS**

## **SEM III**

### **CONSUMER BEHAVIOUR**

**ROLL NO- 2034 - SINGH KANIKA VINOD**

1. What is Consumer Behaviour? Discuss diversity of consumers.
2. What is Brand personification? Elucidate in detail with relevant example.
3. Explain 'McClelland's Theory of Needs'.
4. Define Attitude and elaborate in its functions.
5. Write Short Notes on:
  - a. Features of E-buying
  - b. Self-Concept
  - c. Social Class & Influences

**ROLL NO-M-2133-LADDHA DEEP NITIN**

1. Explain in detail the determinants of buyer behaviour.
2. What is Perception? State its features.
3. Who constitutes a family? Discuss the different types of families.
4. Elucidate the model of consumer decision making.
5. Short Notes on:
  - a. Brick & Mortar Buyer
  - b. Retail Consumers VS Institutional Consumers
  - c. Maslow's Need Hierarchy Theory

### **FOUNDATION COURSE III**

**ROLL NO- 2034 - SINGH KANIKA VINOD**

1. Explain the concept of lithosphere in detail.
2. Explain in detail about causes & effects of environment degradation.
3. Explain the importance of environmental conservation.
4. Explain the concept of wind energy.
5. Explain the concept of Ecotourism.

**ROLL NO - F 2070-SHEIKH HASHIM SAHID**

1. Explain the concept of Atmosphere in detail.
2. Explain the detail about water cycle
3. Explain the causes & effects of pollution.
4. Explain in detail about environmental clearance for establishing & operating industries in India.

5. Explain the concept of biofuel.

**ROLL NO-M-2136-PADNEY NIKITA SANTOSH**

- 1.Explain the concept of hydrosphere in detail.
- 2.Explain causes & effects of global warming
- 3.Explain the concept of Environment Auditing in detail.
4. Explain the concept of solar energy.
5. Explain the concept of green marketing.

**ROLL NO- NOT MENTIONED -KINI KUNAL SANJAY**

1. Explain the concept of food chain & food web
2. Explain the meaning & disaster management cycle .
3. Explain the concept of ISO 14001.
4. Explain the features of Wild Act & Air Act.
5. Explain the concept:
  - Nuclear Energy
  - Waste Management Project

**STRATEGIC MANAGEMENT**

**ROLL NO- 2034 - SINGH KANIKA VINOD**

1. Explain the tools of strategic analysis.
2. Explain BCG Matrix.
3. Phases of Project.
4. Types of Values.
5. Corporate Social Responsibility.

**ROLL NO - F 2070-SHEIKH HASHIM SAHID**

1. Explain the characteristics of business policy.
2. Explain the importance of strategic management.
3. Describe the levels of strategy in detail.
4. What are the advantages of Strategic Business Units?
5. Explain the essentials of a mission statement.

## **BUSINESS PLANNING & ENTREPRENEURIAL MANAGEMENT**

### **ROLL NO- 2034 - SINGH KANIKA VINOD**

- 1) Enlist the significance of growth of entrepreneurship
- 2) Explain theory of high achievement
- 3) Explain the economic factors that affect the growth of Entrepreneurship
- 4) What is entrepreneurship?

### **ROLL NO- 2214-RESLIN ROHITH GEORGE**

- 1) Explain X-Efficiency Theory by Leibenstein
- 2) Explain Role of Entrepreneurial culture in Entrepreneurship Development.
- 3) Explain the economic factors that affect the growth of Entrepreneurship
- 4) What are the qualities of entrepreneur?

### **ROLL NO- H-2236-SHIAKH SAMREEN MOINUL HASSAN**

- 1) Write down the significance of growth of entrepreneurial activities.
- 2) Write a note on Theory of Profit by Knight.
- 3) Explain Theory of Social change by Everett Hagen.
- 4) Write a note on Intrapreneur.

### **ROLL NO- H-2237-SINGH PURNIMA SHAIENDRA**

- 1) Write a note on Women Entrepreneurs.
- 2) Explain the concept of Social entrepreneurship.
- 3) What do we mean by EDP? Explain.
- 4) Write down the difference between Innovation & Invention.

### **ROLL NO- M-2109-DAVE KIRTI JITENDRA**

- 1) Explain Innovation Theory by Schumpeter & Imitating.
- 2) Write about Development of Women Entrepreneurs with reference to Self Help Group.
- 3) Explain the Sources of idea generation for Development of product.
- 4) Explain Elements of a Business Plan.
- 5) New trends in entrepreneurship

**ROLL NO- M-2135-MISHRA ADITI DHARMENDRA**

- 1) Explain Critical Risk Contingencies of the proposal.
- 2) Economical factors affecting Entrepreneurship Development.
- 3) Explain Concept and Need of Entrepreneurship Development.
- 4) Role of Entrepreneurial culture in Entrepreneurship Development

**ROLL NO- M-2150-KHAN NAVED AKHTARHUSSAIN**

- 1) What is the advantage of Proactiveness?
- 2) What is the Disadvantage of Proactiveness?
- 3) Which are the external factors affecting Entrepreneurship Development?
- 4) Explain the nature of entrepreneur.

**ROLL NO- M-2159-THAKUR SHUBHAM RAJNISH**

- 1) Explain the economic factors that affect the growth of Entrepreneurship  
What is entrepreneurship?
- 2) Economical factors affecting Entrepreneurship Development.
- 3) Explain Concept and Need of Entrepreneurship Development.
- 4) What is the advantage of Proactiveness?

**ROLL NO- NOT MENTIONED -KINI KUNAL SANJAY**

- 1) Write a note on Women Entrepreneurs.
- 2) Explain the concept of Social entrepreneurship.
- 3) Write a note on Importance and Social responsibility of NGO's.
- 4) factor influencing EDP.

**COST ACCOUNTING**

**ROLL NO- 2045- PANDEY ROSHINI AJAY**

- 1) Define Cost accounting and explain its objectives and scope.
- 2) Explain in detail the cost classification and draw the tree chart
- 3) Explain in brief the Methods of Costing .
- 4) List down the some of the reason between Cost accounting & Financial Accounting .
- 5) Limitation of Cost Accounting.

## **ROLL NO- 2066-SHAH HET CHETAN**

- 1) Distinguish between Financial Accounting and Cost accounting .
- 2) Advantage of Cost accounting .
- 3) Explain Fixed cost and Variable cost with example .
- 4) Explain different remuneration system and Incentive scheme .
- 5) Explain in detail the element of cost .

## **ROLL NO- NOT MENTIONED -KINI KUNAL SANJAY**

- 1) Explain Direct Cost and Indirect Cost with example.
- 2) Steps or Procedure for reconciliation .
- 3) Methods of Valuation of stocks .
- 4) Draw the format of cost sheet .
- 5) Write short note on EOQ .

## **INFORMATION TECHNOLOGY**

### **ROLL NO- 2034 - SINGH KANIKA VINOD**

- 1 Explain TPS, DSS AND MIS in detail.
- 2 Write in detail IT application in business.
3. Explain basic and advanced function in Excel.
4. Explain all security measures in IT.
5. Write e-commerce business model.

## **CORPORATE FINANCE**

### **ROLL NO- NOT MENTIONED -KINI KUNAL SANJAY**

- Q.1 What is the Significance of Corporate Finance?
- Q.2 What are the types of Leverages?
- Q.3 Explain the importance of Risk return Analysis in Corporate Finance.
- Q.4 Explain the Emerging trend in FDI and global Depository receipt.
- Q.5 Write a short note on Factoring.

## **ADVERTISING**

### **ROLL NO- 2034 - SINGH KANIKA VINOD**

1. What is advertising? Discuss advertising planning process.
2. State the benefits of advertising to: Manufactures, Retailers, Consumers and Society at large.

3. What is Brand Image? Explain its importance.
4. Which promotional tools would you suggest for marketing luxury products.
5. Explain the following concepts in detail: 5 Ms of Advertising, Puffery, Subliminal Advertising & Surrogate Advertising

## **ACCOUNTING FOR MANAGERIAL DECISION**

### **ROLL NO.: 2028-LENKA JAYSHREE TRAILOKYANATH**

- 1) Define and explain financial statements. Give the need for preparing financial statements.
- 2) Write short note on trend statement
- 3) Write short note on cost of goods sold ratio.
- 4) Find the amount of proprietors fund: Equity share capital Rs.15000, 8% Preference capital Rs.5000, 9% Debentures Rs.8000, 7.5% Bank Loan Rs.2000, General reserve Rs.6000, Profit and loss Rs.15000, Security premium Rs.2000, Preliminary expenses Rs.3000 and prepaid expenses Rs.4000.
- 5) Sales for the year Rs.500 cr., cost of goods sold is Rs.200 cr and operating expenses are Rs.100 cr. Find gross profit ratio and operating ratio.

### **ROLL NO.: 2034-SINGH KANIKA VINOD**

- 1) Give the characteristics and objectives of preparing financial statements.
- 2) What is a ratio? Explain with examples the different ways in which ratio can be expressed.
- 3) Explain the different types of working capital.
- 4) Find the amount of quick assets: Cash Rs.1200, bank Rs.3800, stock Rs.10000, debtors Rs.5000, Bills receivable Rs.1000, Short term investments Rs.5000, advance tax Rs.3000, prepaid expenses Rs.1000, computer Rs.7000 and income receivable Rs.1000.
- 5) Determine the amount of Computer purchased from the following: Op bal of Computer Rs.25000, closing balance of computer Rs.40000, Computer of Rs.15000 was sold for Rs.12000, depreciation on computer was Rs.5000.

### **ROLL NO.: 2072-DHARMADHIKARI ADITYA SUNIL**

- 1) Write a note on long term liabilities and short term liabilities
- 2) What are receivables? What is receivables management?
- 3) Explain cash flow from operating activities.
- 4) Determine the amount of tax paid: Tax provision on 1/4/2019 was Rs.15000, Tax provision on 31/3/2020 was Rs.18000, during the year income tax was provided Rs.45000.
- 5) Cash Rs.1200, o/s expenses Rs.2000, bank Rs.3800, stock Rs.10000, bills payable Rs.2000, debtors Rs.5000, Bills receivable Rs.1000, Short term investments Rs.5000, creditors Rs.3000, advance tax Rs.3000, prepaid expenses Rs.1000, computer Rs.7000 and income receivable Rs.1000. Find current ratio and quick ratio.

**ROLL NO.: 2214-RESLIN ROHITH GEORGE**

- 1) What are the advantages of having sufficient working capital
- 2) Distinguish between current ratio and quick ratio
- 3) Write a note on net worth.
- 4) Determine the amount of machinery purchased: Op bal Rs.150000, closing balance Rs.400000, depreciation on machinery Rs.25000. During the year, machinery of the value Rs.75000 was sold for Rs.30000.
- 5) Equity share capital was Rs.250000, 9% Preference shares capital Rs.150000, Reserves and surplus Rs.600000, 8% Bank Loan Rs.200000, 7.5% Debentures Rs.300000. Determine the debt equity ratio and capital gearing ratio.

**ROLL NO.: F-2010-DUBEY ANURAG RAMSAHAV**

- 1) List and explain the parties who are interested in financial statements.
- 2) Write short note on comparative statement
- 3) Write short note on capital gearing ratio.
- 4) Determine the amount of depreciation on furniture: Op bal Rs.50000, closing balance Rs.60000, purchase of furniture Rs.55000. During the year, furniture of book value Rs.20000 was sold for Rs.30000.
- 5) Sales for the year Rs.250 lakhs, profit is 20% of total cost. Materials, wages and overheads are in the ratio 5:3:2 respectively. Determine the amount of stock of materials and finished goods if they remain in stores for 3 months and 2 months respectively.

**ROLL NO.: F-2016-JAIN JANU BHARAT**

- 1) Explain the meaning and need of analysis and interpretation.
- 2) Write short note on creditors turnover ratio
- 3) Distinguish between gross profit ratio and operating profit ratio
- 4) Find the amount of networth: Equity share capital Rs.15000, 8% Preference capital Rs.9000, 9% Debentures Rs.4000, 7.5% Bank Loan Rs.2000, General reserve Rs.6000, Profit and loss Rs.15000, formation expenses Rs.3000, calls in arrears on equity shares RS.1000 and outstanding expenses Rs.4000.
- 5) Sales for the year are Rs.120 cr., total cost is Rs.80 cr. Materials are 50% of total cost, wages are 20% of total cost and overheads are 30% of total cost. Find the amount of debtors if the credit period allowed to customers is 3 months. You are informed that 1/5th of the output is sold for cash. Also find the amount of outstanding overheads if it remains in arrears for one half month.

**ROLL NO.: F-2047-PATHAK MUKUL RAMESHWAR**

- 1) What are the different types of financial analysis?
- 2) Write short note on debtors velocity ratio
- 3) Distinguish between operating profit ratio and net profit ratio
- 4) From the following information determine the amount of net working capital: Stock Rs.15000, Debtors Rs.25000, creditors Rs.18000, Cash Rs.5000, Bills payable Rs.2000, Bills receivable



Rs.7000, machinery Rs.12000, expenses due but not paid Rs.3000, expenses paid but not due Rs.2000, incomes receivable Rs.4000 and 7% Debentures Rs.5000.

5) Give the effect of the following in Cash flow statement:

Particulars	31/3/2018	31/3/2019
Equity share capital	500000	800000
7% Debentures	300000	0
Goodwill	50000	40000
Preliminary expenses	20000	15000
General reserve	160000	240000
Land	200000	180000

**ROLL NO.: F-2061-RIDLAN ROHAN RAKESH**

- 1) Explain with examples fixed assets, current assets and fictitious assets.
- 2) Write short note on creditors velocity ratio
- 3) Distinguish between operating profit ratio and operating ratio
- 4) If sales are Rs.500000, Variable cost is 60% of sales and fixed cost is Rs.100000. Find the profit and total cost when sales are Rs.1000000.
- 5) Give the effect of the following in Cash flow statement:

Particulars	31/3/2020	31/3/2019
Preference share capital	500000	800000
7% Debentures	300000	0
Goodwill	50000	40000
Preliminary expenses	10000	15000
General reserve	360000	240000
Land	200000	180000

**ROLL NO.: F-2079-THAKUR MANISH MALKHANSINGH**

- 1) Distinguish between quick liabilities and non- quick liabilities. Give its examples.
- 2) Write short note on earnings price per share ratio
- 3) Write a note on the cost of goods sold.

- 4) Sales are Rs.1200000, variable cost is 75% and fixed cost is Rs.100000. Find the amount of investment in receivables if the debtors velocity is 73 days.
- 5) Materials are Rs.600000, Wages are Rs.480000 and overheads are Rs.360000. Process period is one and half month and credit period from suppliers is two months. Determine the amount of stock of work-in-progress and creditors.

**ROLL NO.: F-2084-WADIKAR RAJU SUNIL**

- 1) Distinguish between owners fund and owed fund.
- 2) Explain in brief- short term solvency ratio and long term solvency ratio
- 3) Write a note on operating expenses
- 4) Opening stock is Rs.50000, purchases are Rs.450000, Sales are Rs.1200000, closing stock is Rs.80000, return inwards are Rs.50000, return outwards is Rs.20000, wages Rs.120000, Power and fuel Rs.30000, depreciation on machinery Rs.15000, salaries to office staff Rs.24000 and factory rent is Rs.18000. Find the amount of Cost of goods sold.
- 5) Give the effect of the following in Cash flow statement:

Particulars	31/3/2016	31/3/2017
Preference share capital	500000	800000
7% Bank loan	300000	120000
Goodwill	50000	40000
Formation expenses	10000	8000
Machinery	360000	240000
Land	200000	180000
Investments	250000	320000

**ROLL NO.: H-2206-KARLE KASHISH DHARAMRAJ**

- 1) Write a note on borrowed fund.
- 2) Explain in brief- short term solvency ratio and immediate solvency ratio
- 3) Write a note on administrative expenses
- 4) Sales are Rs.3500000, sales returns are Rs.500000, Cost of goods sold is Rs.1800000 and operating expenses Rs.400000. Find gross profit ratio and operating profit ratio.
- 5) Sales are Rs.2500000, profit volume ratio 40% and fixed costs are Rs.200000. Find the capital cost of receivables if the return on investment is 20% and age of receivables is 3 months.

**ROLL NO.: H-2223-SISODIYA KRUTIKA RAMSINGH**

- 1) Distinguish between horizontal financial statements and vertical financial statements.
- 2) What is working capital? Give its meaning and components.
- 3) Write a note on selling and distribution expenses
- 4) Stock Rs.25000, creditors Rs.15000, debtors Rs.18000, bills payable Rs.5000, furniture Rs.2000, cash Rs.4000, overdraft Rs.3000, prepaid expenses Rs.1000, Provision for tax Rs.3000 and short term investments Rs.7000. Find the current ratio.
- 5) Sales are Rs.2500000, profit volume ratio 60%, find the capital cost of receivables if the return on investment is 20% and age of receivables is 3 months.

**ROLL NO.: H-2236-SHIAKH SAMREEN MOINUL HASSAN**

- 1) Explain with examples quick assets and non-quick assets.
- 2) Explain in brief- immediate solvency ratio and long term solvency ratio
- 3) Write a note on financial expenses
- 4) From the following information calculate debt equity ratio and capital gearing ratio: Equity share capital Rs.500000, Reserves and surplus Rs.1500000, Debentures Rs.400000, investments Rs.600000, preliminary expenses Rs.200000 and sales Rs.2000000.
- 5) Sales are Rs.500 lakhs, profit is 25% of Total cost. Materials, wages and overheads are 60%, 30% and 10% of total cost respectively. Determine the amount of stock of finished goods and stock of materials if the period of holding is 3 months and one month respectively.

**ROLL NO.: H-2237-SINGH PURNIMA SHAIENDRA**

- 1) Write short note on common size statement
- 2) Write short note on Gross and net working capital
- 3) Distinguish between gross profit ratio and net profit ratio
- 4) Sales are Rs.400 lakhs, profit is 25% of Total cost. Materials, wages and overheads are 50%, 20% and 30% of total cost respectively. Determine the amount of stock of work-in-progress and debtors if the process period is two months and credit period to customers is a quarter. You are informed that 75% of the output is sold on credit basis.
- 5) Sales are Rs.500 cr, Cost of goods sold Rs.200 cr, office exps. Rs.50 cr, selling exps. 80 cr, finance exps. Rs.20 cr. Find the gross profit ratio and operating ratio.

**ROLL NO.: M-2103-SINGH ANYA PAWAN**

- 1) Write short note on current ratio
- 2) Write short note on Positive, Negative and Zero working capital
- 3) Distinguish between equity share capital and preference share capital.
- 4) Sales are Rs.12000, gross profit Rs.4000 and operating expenses are Rs.2000. Find operating ratio.
- 5) Materials Rs.360000, Labour Rs.120000, Factory overheads Rs.90000, Administrative overheads Rs.60000, Selling overheads Rs.72000 and Sales Rs.1200000. Determine the stock of finished

goods and stock of work in progress if the period they remain in godown and process is 2 months and 3 months respectively.

**ROLL NO.: M-2105-BHANUSHALI VISHAL DHARMSHI**

- 1) Write short note on quick ratio
- 2) Write short note on Cash and balance sheet working capital
- 3) Explain net worth of a business.
- 4) A Ltd. gives you the following data:  
Present: Sales Rs.80lakhs, Variable cost Rs.40 lakhs, fixed cost Rs.20 lakhs and credit period to debtors is 20 days.

Proposed credit policy	Proposed credit period	Sales (Rs.in lakhs)
A	30 days	100
B	40 days	120
C	50 days	130
D	60 days	150

Determine the credit period that should be allowed by the company. Assume 360 days in a year. The company expects a return on investment of 24%.

- 5) Current assets (including stock of Rs.20 cr) are Rs.120 cr and Current liabilities (including overdraft (Rs.10 cr) are Rs.70 cr. Find current ratio and stock to working capital ratio.

**ROLL NO.: M-2107-BHUVAD PARTH SHRIPAT**

- 1) Write short note on proprietary ratio
- 2) Write short note on Permanent working capital
- 3) 'Debtors and Debt are same'. Do you agree with the statement. Give reasons for your answer.
- 4) D Ltd. has given the following data:

Particulars	Present policy	Plan 1	Plan 2
Credit period	30 days	45 days	60 days
Sales (Rs. in lakhs)	15	16	18
Fixed cost (Rs. in lakhs)	3	3	4
Bad Debts (%)	0.25	0.5	1

PV ratio is 30% and Return on investment is 25%. Evaluate each of the above proposal and suggest the policy which is best for the company.

- 5) Materials Rs.360000, Labour Rs.120000, Factory overheads Rs.90000, Administrative overheads Rs.60000, Selling overheads Rs.72000 and Sales Rs.1200000. Determine the amount of stock of finished goods (valued at cost of production) and amount of creditors if the period of stock holding is 2 months and one half month.

**ROLL NO.: M-2109-DAVE KIRTI JITENDRA**

- 1) Write short note on stock to working capital ratio
- 2) Write short note on Temporary working capital
- 3) Distinguish between cash flow from operating activities and cash flow from financing activities.

- 4) G Traders have a current sales of Rs.10 lakhs and collection period of 30 days. It wants to have a liberal credit policy to improve its sales. A study made by the management reveals the following:

Policy	Increase in credit period	Increase in Sales (Units)	Default %
A	15 days	20000	1.2
B	25 days	40000	1.5
C	30 days	60000	2
D	40 days	70000	2.4

Selling price is Rs.10p.u. and total cost is Rs.6 p.u. (variable cost is Rs.4p.u.) Current bad debts loss is 1%.

Return on investment is 20%. Assume 360 days in a year. Which of the above policies would you recommend?

- 5) Determine the amount of tangible fixed assets from the following: Machinery Rs.5000, Land Rs.8000, Computer Rs.1200, prepaid expenses Rs.800, Furniture Rs.2000, goodwill Rs.3000, stock Rs.5000 and patents Rs.2000.

**ROLL NO.: M-2115-GADKAR ANJALI DAJIBA**

- 1) Write a short note on debt equity ratio
- 2) Write a short note on Permanent and temporary working capital.
- 3) Distinguish between cash flow from operating activities and cash flow from investing activities.
- 4) Sales are Rs.30000, gross profit is Rs.12000 and operating profit is Rs.8000, find operating ratio.
- 5) Sales are Rs.180 l, profit is 20% of cost. Credit to customers is 3 months while credit to suppliers is 2 months.

**ROLL NO.: M-2121-JADHAV SIDDHATA HARSHAD**

- 1) Write short note on gross profit ratio
- 2) Explain the different Working capital management policies
- 3) All current assets are quick assets Or All quick assets are current assets. Which of the statements is correct? Give reasons for your answer.
- 4) Opening stock is Rs.20000, purchases Rs.180000, closing stock is Rs.30000, wages Rs.12000, royalty Rs.8000. Calculate the stock turnover ratio and stock velocity ratio.

- 5) Give the effect of the following in Cash flow statement:

Particulars	31/3/2016	31/3/2017
Share capital	500000	700000
Bank loan	300000	400000
Goodwill	60000	40000

Issue expenses	10000	7000
Land & Building	300000	200000
General reserve	100000	190000

**ROLL NO.: M-2124-JAISWAR OM ASHOK**

- 1) Write short note on net profit ratio
- 2) What are the disadvantages of having insufficient working capital
- 3) What do you understand by intangible assets, tangible assets and wasting assets? Explain with examples.
- 4) Crs Rs.150, Drs Rs.200, o/s exps Rs.80, preliminary exps Rs.100, goodwill Rs.200, cash Rs.150, Overdraft Rs.50, exps paid in adv Rs.30, inc.receivable Rs.10, br Rs.15. find liquid ratio and stock to working capital ratio.
- 5) Sales are Rs.750 lakhs, debtors velocity 3 months, ROI is 18%. Find capital cost

**ROLL NO.: M-2126-DOMADIYA JATIN NARENDRA**

- 1) Write short note on operating profit ratio
- 2) List the factors affecting working capital (with explanation of each in brief)
- 3) Explain the concept of capital cost of receivables in brief.
- 4) Find out the amount of Gross profit: Sales Rs.752000, sales return 12000, purchase return Rs.10000, opening stock Rs.25000, purchases Rs.138000, wages Rs.12000, factory rent Rs.3000, factory insurance Rs.2500, Depreciation on machinery Rs.1500, repairs to machinery Rs.6000, closing stock Rs.45000, power and fuel Rs.1800, royalty Rs.1200.
- 5) Share capital Rs.1000000, Calls in arrears Rs.50000, Security premium Rs.100000, Capital Reserve Rs.50000, General Reserve Rs.150000, Profit and Loss Account Rs.300000 and Formation Expenses Rs.40000. Find the amount of Net worth.

**ROLL NO.: M-2135-MISHRA ADITI DHARMENDRA**

- 1) Write short note on operating ratio
- 2) 'Nature of business, size of business and time taken to manufacture affects working capital', explain.
- 3) Distinguish between cash flow from investing activities and cash flow from financing activities.
- 4) A Ltd. wants you to estimate its working capital requirements for the coming year. The estimated production and sales would be 12000 units p.a.

Cost data reveals that Materials are Rs.5 per unit, Wages are Rs.3 per unit and Overheads are Rs.2 per unit. Selling price is Rs.12 p.u.

Other information:

- a) Material remains in stock for 3 months.
  - b) Process time is 2 months.
  - c) Finished goods are expected to remain in stores for 3 months.
  - d) Debtors are allowed a credit of 2 months.
  - e) Creditors allow a credit of 3 months.
  - f) Wages and Overheads are outstanding for 1 month and  $\frac{1}{2}$  month respectively.
  - g) Desired cash balance is Rs.2500
- 5) Stock Rs.500, crs Rs.300, Drs Rs.600, O/s exps Rs.100, prepaid exps Rs.50, Cash and bank Rs.150, Prop. div Rs.100, Prov. for tax Rs.100, advance tax Rs.200, bills payable Rs.100, Computer Rs.250, P/L Rs.150 and preliminary exps Rs.100. Find the amount of current assets.

**ROLL NO.: M-2138-PATEL BHAVESH AMBALA**

- 1) Write short note on administrative expenses ratio
- 2) 'Turnover of operating cycle, inflation and dividend policy does not affect working capital'. Do you agree with the statement? Give reasons.
- 3) What is the ideal quick ratio? If the quick ratio of your company is say 3:1, what are your observations as compared to standard quick ratio?
- 4) C Ltd. wants you to estimate its working capital requirements for the forthcoming year. Following information is provided to you:
  - a) Estimated level of activity 26000 units (52 weeks)
  - b) Materials remain in stock for 4 weeks.
  - c) Finished goods remain in godown for 10 weeks.
  - d) Process period is 8 weeks.
  - e) Suppliers allow a credit of 8 weeks.
  - f) Customers are allowed a credit of 10 weeks.
  - g) Desired cash balance is Rs.2000.
  - h) Lag in payment of overheads is 2 weeks.
  - i) Cost structure: Materials Rs.5 p.u., Labour Rs.2 p.u. and Overheads Rs.3p.u. Selling price is Rs. 14 p.u.
- 5) Determine the amount of Proposed dividend for the year: Proposed dividend balance as on 31/3/2020 Rs.25000, Proposed dividend balance as on 31/3/2019 Rs.18000, Dividend paid during the year 2019-2020 was Rs.20000.

**ROLL NO.: M-2139-PATEL TAIYAB ZAKIR**

- 1) Write short note on selling and distribution expenses ratio
- 2) 'Operating efficiency, level of taxes and expansion and growth does affect the working capital requirement of a business', give reasons
- 3) Distinguish between preference share capital and debentures.

- 4) I Ltd. gives you the following details from its profit and loss account and requests you to compute its working capital requirements for the year:  
 Materials Rs.2920000, Wages Rs.2190000, Overheads (including depreciation Rs. 73000) Rs.1460000 and Sales Rs.7665000.  
 Other information:
- Materials remain in stores for 8 weeks. Finished goods remain in the warehouse for 10 weeks before issue for production.
  - Process cycle is 12 weeks.
  - Creditors grant a credit of 12 weeks while debtors are allowed a credit of 15 weeks.
  - Wages are paid 4 weeks in arrears while overheads are paid 6 weeks in arrears.
  - Desired cash balance is Rs.15000.
- 5) What will be the effect of the following transactions in the cash flow statement (give reasons for your answer):
- Issue of bonus shares.
  - Sale of Motor car
  - Depreciation on fixed assets

**ROLL NO.: M-2141-PRAJAPATI AMISH SUBHASH**

- Write short note on financial expenses ratio
- Explain with example operating cycle of a manufacturer
- List the costs associated with receivables
- P Ltd. produces 12000 units during the year and sells them at Rs.50 per unit. Cost data revealed:

Materials	70%
Wages	10%
Overheads	5%
Profit	15%
Sales	100%

Additional information:

- Materials equivalent to one and half month are stored in godown.
  - Production process takes 2 months.
  - Debtors get 2 months credit
  - Creditors allow 1 month credit
  - Lag in payment of wages and overheads is one month each.
  - Finished goods equal to three months production are carried in stock.
- 5) What will be the effect of the following transactions in the cash flow statement (give reasons for your answer):
- Redemption of preference shares.
  - Purchase of Motor car
  - Goodwill written off

**ROLL NO.: M-2144-RAWAL ADITYA SAMBHULAL**

- Write short note on stock turnover ratio
- Explain with example operating cycle of a trader
- What is the ideal current ratio? If the current ratio of your company is say 4:1, give your interpretation the same as compared to the ideal current ratio.



- 4) Z Ltd. wants to start a new trading business and gives you the following information with a request to compute its working capital:
- |   |               |
|---|---------------|
| Annual Sales                                | : Rs.30 lakh  |
| Credit allowed by creditors                 | : 1 month     |
| Credit allowed to debtors                   | : 2 months    |
| Stock holding in terms of sales requirement | : 1.5 months  |
| Gross profit                                | : 25% on cost |
| Cash on hand                                | : Rs.50000    |
- Add 12.5% for safety margin.
- 5) What will be the effect of the following transactions in the cash flow statement (give reasons for your answer):
- a) Transfer to general reserves   b) Purchase of investments   c) Underwriting expenses written off

**ROLL NO.: M-2153-SHINDE SHRUTIKA JANARDAN**

- Write short note on stock velocity ratio
- What are some of the objectives of granting credit?
- Explain cash flow from financing activities
- P Ltd. is a trading company that sells goods at a profit of 20% on selling price. The annual sales made by the company are Rs.360 lakh.  
From the following information determine its working capital:

Stock holding in terms of sales requirement	: 3 months ca
Credit period allowed to customers	: 3 months drs/ca
Credit period allowed by suppliers	: 2 months crs/cl
Cash on hand	: Rs.5 lakh ca

Add 10% to your computed figure for contingency.
- Total sales are Rs.20000, sales returns Rs.2000, COGS Rs.9000, operating expenses Rs.4000, non-operating exps are Rs.1500 and non-operating incomes are Rs.500. find net profit ratio

**ROLL NO.: M-2154-SINGH KHUSHI PADAM**

- Write short note on return on capital employed ratio
- What is a credit policy?
- Explain cash flow from investing activities
- H Ltd. is considering relaxing its present credit policy. At present its annual credit sales are Rs.20 lakhs and has a receivables turnover ratio of 6 times in a year. Bad debts are Rs.50000. the company is required to give a return of 30% on its investment. PV ratio is 40%.

Particulars	Option A	Option B
Credit sales (Rs. in lakhs)	40	50
Receivables turnover ratio	4	3
Bad debts (Rs.)	70000	100000

Determine which option is better?

- 5) Eq cap 10l, pref cap Rs.8 l, R& S Rs.12 l, fictitious assets Rs.2l and total assets 30 l. Find proprietary ratio.

**ROLL NO.: M-2159-THAKUR SHUBHAM RAJNISH**

- 1) Write short note on return on proprietors fund ratio
- 2) Write a note on credit analysis
- 3) Explain indirect method of calculating cash from operation
- 4) Sales for the year Rs.20 lakh, PV ratio is 40%, Return on investment is 20% and fixed cost is Rs.3 lakh. What is the amount of profit?
- 5) Proforma Cost sheet of Q Ltd. reveals the following particulars:  
Materials Rs. 800 p.u., Labour Rs.300 p.u., Overheads Rs.600 p.u. and profit is Rs.300 p.u.  
Other particulars:  
Materials are in stock for one month. Production period is two weeks. Finished goods are in stock for one month.  
Credit allowed by suppliers is one month. Credit allowed to customers is two months.  
Lag in payment of wages is 1.5 weeks. Lag in payment of overheads is 1 month.  
One-fourth of the output is sold against cash. Expected cash balance is Rs. 75000.  
Prepare a statement showing an estimate of working capital to finance a level of activity of 1000 units per week.  
Assume a period of 4 weeks is equivalent to a month.

**ROLL NO.: M-2163-VISHWAKARMA AARTI UMESH**

- 1) Write short note on return on equity capital ratio
- 2) Explain the steps in credit analysis
- 3) Explain direct method of calculating cash from operation
- 4) Operating profit before interest is Rs.4500, interest on debt is Rs.500 and sales are Rs.12000, find net profit ratio if tax provision is Rs.1200. Find net profit ratio (before and after tax).
- 5) J Trading Company is currently selling 50000 units of its product at Rs.50 per unit. At present, cost per unit is Rs.40 of which Rs.30 accounts for variable cost. Currently the company extends one month credit to its customers. The company is thinking of extending the credit period to two months, with an expectation that sales will increase by 20%. If the return on investment is 30%, is the new credit policy desirable?

**ROLL NO- NOT MENTIONED -KINI KUNAL SANJAY**

- 1) Write short note on debtors turnover ratio
- 2) Write a note on cash flow statement
- 3) Write a note on long term investments and short term investments
- 4) Total sales are Rs.50000, operating profit after interest Rs.5000, interest on borrowed fund Rs.1000 and gross profit is Rs.18000. Find operating ratio and cost of goods sold ratio.
- 5) a) Equity Rs.1000, Fixed assets Rs. 2000, Long term invests. Rs.1000 and Current assets are Rs. 3000. Find proprietary ratio.  
b) Find out the amount of Gross profit: Sales Rs.900000, return outward Rs.12000, return inward Rs.10000, stock at the beginning Rs.25000, purchases Rs.230000, wages Rs.42000, factory rent Rs.3000, factory insurance Rs.2500, Depreciation on machinery Rs.1500, repairs to machinery Rs.6000, stock at the end Rs.45000, power and fuel Rs.8000 and royalty Rs.12000.