



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS
ISO 9001 : 2015 Certified

NOTICE

DATE - 25/03/2024

ATKT Internal Examination March, 2024
BBI (SEM. IV)

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. **Date of Submission of the Projects- 8th April, 2024. Venue: T3.**
2. **Reporting time for students: at least 10 minutes before the mentioned time.**
3. Students have to be present in person for the submission.
4. Internal project topics are also uploaded on the college website.
5. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
6. Print out of the questions uploaded should be attached along with the project. 6.
7. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
8. On the date of submission there will be a viva voce on the given questions/topics.
9. 8. If the student fails to present himself on the given date and time he will be marked ABSENT for the said subject.
10. **Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.**
11. **If a student has paid Atkt fees for internal component and not been allotted questions, then such student has to mail to on or before 30th March, 2024 to durgesh.k@dalmialionscollege.ac.in and bbidept@dalmialionscollege.ac.in. Such student has to attach the examination form and ATKT fees payment receipt.**

Prof. Durgesh Kenkre
Exam Convenor
Date - 25th March, 2024.

Prof. Subhashini Naikar
Vice Principal, SFC

Prof. (Dr.) D. N. Ganjewar
Principal

DI/N-STD/GEN/00

| Name of the subject | Name of the teacher | Timing |
|--------------------------------------------------------|----------------------------|-------------------|
| Financial Management –II (02) | Mr. Durgesh Y. Kenkre | 12.00 to 12.45 pm |
| Cost Accounting (02) | Mr. Hitesh Sharma | 12.00 to 12.45 pm |
| Entrepreneurship Management (01) | Ms. Ridhisha Tarkari | 12.00 to 12.45 pm |
| Information Technology in Banking & Insurance- II (01) | Mr. Hitesh Sharma | 12.00 to 12.45 pm |
| Foundation Course - IV (01) | Ms. Ridhisha Tarkari | 12.00 to 12.45 pm |
| Corporate & Securities Law (03) | Ms. Poonam Sharma | 12.00 to 12.45 pm |
| Business Economics-II (02) | Mr. Durgesh Y. Kenkre | 12.00 to 12.45 pm |

INTERNAL ATKT PROJECT TOPIC QUESTIONS FOR VIVA VOCE

GOWDA PRIYANKA SHASHI

1) Financial Management –II

2072- REVAR NEHA

- 1) Explain with example: Positive, negative and zero working capital.
- 2) Explain the various levels of inventory.
- 3) Write short note on operating leverage.
- 4) Prepare income statement from the following information:

| Particulars | X Ltd. | Y Ltd. | Z Ltd. |
|-------------------------|--------|--------|--------|
| Profit volume ratio (%) | 25 | 35 | 30 |
| Income tax rate (%) | 30 | 30 | 30 |
| Interest (Rs.) | 50,000 | 30,000 | 20,000 |
| Operating leverage | 5 | 4 | 7 |
| Financial leverage | 4 | 4 | 6 |

2) Cost Accounting

- 1) From the following information, compute labour cost variance, Labour rate variance, labour efficiency variance, labour mix variance and labour yield variance.

| Labour | Standard | | Actual | |
|--------|----------|------|--------|------|
| | Hours | Rate | Hours | Rate |
| X | 100 | 2 | 150 | 3 |
| Y | 200 | 3 | 150 | 6 |
| Z | 300 | 6 | 300 | 5 |

- 2) From the following particulars, calculate material variance including material sub-variance. The standard mix required for the product is, material A – 60% at standard price Rs 40 per kg and material B – 40% at standard price Rs 60 per kg. normal loss 10% of total input

Actual output obtained during the period was 3,600 units for which actual consumption of materials are: Material A – 2,550 kgs@ Rs 40 per kg Material B – 1,750 kgs @ Rs 60 per kg.

- 3) From the following particulars, you are required to calculate :

- (i) Fixed cost
- (ii) Profit volume ratio
- (iii) Break even sales
- (iv) Sales to earn profit of Rs 5,00,00
- (v) Margin of safety of the year 2012

| Particulars | 2012Rs | 2013Rs |
|-------------|-----------|-----------|
| Total cost | 12,96,000 | 18,72,000 |
| Sales | 14,40,000 | 21,60,000 |

- 4) A company made a profit of Rs 20,000 by selling 4,000 units. Its variable cost per unit is Rs 8 and fixed cost amounted to Rs 12,000.

Find :

- (i) Profit volume ratio
- (ii) Break-even profit (units)
- (iii) Profits when company sells 2,000 units
- (iv) Sales required to earn a profit of Rs 12,000
- (v) If selling price increases by 15% what will be the new profit volume ratio ?

3) Corporate & Securities Law

- 1) Explain the concept of doctrine of ultra vires and lifting of corporate veil.
- 2) Explain the power of Central Government to Direct Rules or Make rules relating to Stock Exchanges as per Securities Contracts Regulation Act 1956.
- 3) List the Pre & Post obligations-conditions for issue-Debt Security.
- 4) Explain the concept of depository with reference to definition, meaning and benefits.

4) Entrepreneurship Management

- 1) Explain the concept of entrepreneurship management.
- 2) Explain the Risk Bearing Theory of knight.
- 3) Write short note on sole proprietorship with reference to meaning, merits and demerits.
- 4) Explain the different distribution strategies.

5) Information Technology in Banking & Insurance- II

- 1) Write short notes on home banking and online banking.
- 2) Explain the new Trends in Banking and Information Technology
- 3) Write short note on E-Checks-Protocols and Standards.
- 4) Explain the concept of MICR and CTS.

6) Foundation Course- IV

- 1) Explain any 1 Fire Insurance Plan of ICICI
- 2) Determinants of Risk Premium in case of vehicle insurance.
- 3) Distinguish between senior citizen health insurance plan of SBI and ICICI
- 4) Explain any 1 whole life policy of LIC.

7) Economics

- 1) Explain the different types of disequilibrium
- 2) Explain Factors determining terms of trade
- 3) Write a detailed explanation on Demand Pull Inflation and Cost Push Inflation .
- 4) What do you mean by inflation targeting?

MAHATO ROHIT RAMSEVAK

- 1) Explain any 5 types of Company.
- 2) State Features of the Company.
- 3) Write short notes on Doctrine of ultra vires
- 4) Explain the characteristics of the Company.

SHARMA AMAN MANOJ

- 1) Explain the working of the Depository System.
- 2) Discuss the powers of depositories to make Bye-Laws. 3)
- 3) Explain the Powers of the Securities Appellate Tribunal.
- 4) Explain the listing of securities.

NIKHARGE JAY GHANSHYAM

- 1) Explain with example: Gross and net working capital.
- 2) Explain the operating cycle of a trader with the help of a diagram.
- 3) Write a short note on: Master budget, production budget and sales budget.
- 4) Write short note on financial leverage.

OZA DIYA MAHENDRA

1) Cost Accounting

(A) From the following particulars you are required to prepare cost Sheet :

| Particulars | Rs |
|------------------------------------|-----------|
| Opening stocks of direct materials | 1,20,000 |
| Advertisement | 25,000 |
| Carriage Outwards | 20,000 |
| Carriage Inward | 30,000 |
| Direct Wages | 50,000 |
| Office Rent | 15,000 |
| Direct Expenses | 35,000 |
| Printing & Stationery | 15,000 |
| Coal Gas & Water | 10,000 |
| Indirect labor | 8,000 |
| Showroom Expenses | 12,000 |
| Purchase of Material | 2,00,000 |
| Opening stock of finished Goods | 80,000 |
| Opening Stock of work in progress | 90,000 |
| Audit Fees | 9,000 |
| Interest received | 25,000 |
| Electricity Charges | 13,000 |
| Motive power | 12,000 |
| Closing Stock of Raw material | 70,000 |
| Closing stock of work in progress | 60,000 |
| Land & building | 10,00,000 |
| Depreciation on Machinery | 5,000 |
| Depreciation on Furniture | 4,000 |
| Depreciation on delivery Van | 3,000 |
| Profit 10 % On Total Cost | |

(B) The following information is available from cost and financial accounts in respect of progressive Co. Ltd. for the years ended 31st December, 2023. You are required to prepare a statement reconciling the profit and loss from the same. The following items are shown in financial accounts but not in cost accounts:

| Particulars | Rs. |
|------------------------------------|--------|
| Loss due to obsolescence of assets | 3,700 |
| Provision for income-tax | 38,000 |
| Reduction in value of stock | 6,000 |
| Debenture interest | 4,000 |
| Loss by fire | 1,050 |
| Interest on investments | 6,000 |
| Bank interest and transfer fees | 1,225 |
| Rent received of staff quarters | 2,000 |

The additional information is as follows :

- (a) In cost accounts, works overheads are estimated at Rs 36,000, while in financial accounts they are charges at Rs 29,120.
- (b) In cost accounts, administration overheads are estimated at Rs.20,000, while in financial accounts they are debited at Rs 18,300
- (c) In cost accounts, excess charge for depreciation is Rs 1,300 compared to financial accounts.
- (d) Profit as shown by financial accounts does not agree with the profit shown by cost accounts.
Profit as per cost accounts is Rs 1,72,400

C) Distinguish between standard costing and budgetary control

D) Method of Costing

2) Law

- a) “ Memorandum of Association is the fundamental charter of the Company”. Discuss
- b) What is the process for application and grant of recognition to a stock exchange?
- c) Write a detailed note on the power of function of SEBI.
- d) Write a note on the Securities Appellate Tribunal.

3) Economics

- a) Explain Cambridge cash balance approach.
- b) What are the instruments of Monetary policy?
- c) What are the features of short run economic fluctuations?
- d) Distinguish between fixed and floating exchange rate