



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 21001: 2018 Certified

Date: 7th October 2026

NOTICE

B. COM (Investment Management)
ATKT Internal Examination Semester I – October 2026

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS for Semester I

1. Given below is the list of questions for each subject. Students are instructed to answer any 5 questions out of the given below for the subject in which they have Internal ATKT.
2. Submission of the Projects, Date & Time of Viva Voce- **Monday, 26th October 2026 at 11:00 am in T3 classroom.**
3. Students have to be present in person for the submission.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
5. Print out of the questions uploaded should be attached along with the project.
6. Student should also enclose a **photocopy of the ATKT fee paid receipt along with each of his projects.**
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
9. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

Financial Accounting:

Q1 Enter the following transactions in the double column cash book of Mr.Rajesh and balance the same.2023

August 1 Opening Balance : Cash in Hand Rs.4,250

Cash at Bank Rs.13,750

2 Paid to petty cashier Rs.2,500

2 Cash sales Rs.1,750

3 Paid to Arun by cheque Rs.3,750

3 Received a cheque from Mr.Ram Babu Rs.4,500 paid into bank. paid by cheque

Rs.9000.

5 Received cheque from Mr.Jayaraman Rs.6,000 paid into bank

8 Cash purchases Rs.2,500

8 Paid rent by cheque Rs. 2,500

9 Cash withdrawn from bank for office use Rs.2,500

10 Cash sales Rs.3,750

14 Stationery purchased Rs.1,000

20 Cash sales Rs.6750

21 Paid into bank Rs.10,000

23 Withdrew cash for personal use Rs.1,000

25 Salaries paid by cheque Rs.9000.

Q2) On April 5th, XYZ Ltd. made the following transactions. Prepare journal entries for each:

April 5th: Purchased goods worth ₹50,000 on credit from ABC Ltd.

April 6th: Paid rent ₹10,000 in cash.

April 8th: Owner introduced additional capital of ₹1,00,000 in the business.

April 10th: Sold goods worth ₹40,000 to PQR Ltd. on credit.

April 12th: Paid ₹25,000 to ABC Ltd. for goods purchased on credit.

April 15th: Paid salaries ₹15,000 by cheque.

April 18th: Purchased furniture worth ₹30,000 and paid through a bank loan.

April 20th: Received ₹20,000 from PQR Ltd. for goods sold on credit.

April 25th: Paid electricity bill ₹5,000 by cash.

Q3) On 31st March, 2020 the Trial Balance of Mr. White were as follows:

Particulars	Dr.	Particulars	Cr.
Stock on 1st April 2019			
Raw Materials	21,000	Sundry Creditors	15,000
Work in Progress	9,500	Bills Payable	7,500
Finished goods	15,500	Sale of Scrap	2,500
Sundry Debtors	24,000	Commission Received	450
Carriage on Purchases	1,500	Provision for doubtful debts	1,650
Bills Receivable	15,000	Capital Account	1,00,000
Wages	13,000	Sales	1,67,200
Salaries	10,000	Bank Overdraft	8,500
Telephone, Postage etc.	1,000		
Repairs to Office Furniture	350		
Cash at Bank	17,000		
Office Furniture	10,000		
Repairs to Plant	1,100		
Purchases	85,000		
Plant and Machinery	70,000		
Rent	6,000		
Lighting	1,350		
General Expenses	1,500		
	3,02,800		3,02,800

The following additional information is available:

1. Stocks on 31st March, 2020 were: Raw Materials Rs.16,200; Finished goods Rs.18,100; Work In progress Rs. 7800
2. Salaries and wages unpaid for March 2020 were respectively Rs. 900 and Rs.2,000
3. Machinery is to be depreciated by 10% and office furniture by 7 1/2 %
4. Provision for doubtful debts is to be maintained @ 1% of sales
5. Office premises occupy 1/4 of total area.
6. Lighting is to be charged as to 2/3 to factory and 1/3 to office.

Prepare the Manufacturing Account Trading Account, Profit and Loss Account and the Balance Sheet relating to 31st March 2020.

Q4) From following Trial Balance and additional information, prepare the Manufacturing Account, Trading and Profit & loss Account and the Balance Sheet relating to 2015.

Debit Balances	Rs.	Credit Balances	Rs.
Stock on 1. 1. 2015:		Sundry Creditors	1,50,000
Raw Materials	2,10,000	Bill Payable	75,000
Work- in- Progress	95,000	Sales of Scrap	25,000
Finished Goods	1,15,000	Commission	4,500
Sundry Debtors	2,44,000	Provision for Doubtful Debts	16,500
Carriage on Purchases	15,000	Capital Account	10,00,000
Bill Receivable	1,50,000	Sales	16,70,200
Wages	1,30,000	Current Account of Gopinath	10,000
Salaries	1,00,000		
Telephone, Postage etc.	10,000		
Repairs to plant	11,000		
Repairs to Office Furniture	3,500		
Purchases	8,00,000		
Cash at Bank	1,20,000		
Plant and Machinery	7,00,000		
Office Furniture	1,10,000		
Rent	50,000		
Lighting	72,000		
General Expenses	15,700		
	<u>29,51,200</u>		<u>29,51,200</u>

The following additional information is available :

- Stocks on 31st December, 2015 were: Raw Materials Rs.1,62,000. Finished Goods Rs.1,70,000 Semi Finished Goods Rs.70,000.
- Salaries and Wages Outstanding for December 2015 were Rs.8,000 and Rs.12,000 Respectively.
- Machinery is to be depreciated by 10% and Office Furniture by 10%.
- Provisions for Doubtful Debts should be maintained at the rate of 1% of sales.
- Office Premises occupy 1/3rd of total area.
- Lighting has to be charged as 3/4th to factory and 1/4th to office.

Q5) Miss Bhagawati entered into the following transactions of purchase and sales of 12% Debentures of Rs 100 each of Mansi Ltd. Interest is payable on 30th June and 31st December every year. Transactions are as under:

Date	No. of debentures	Transaction
1-04-2012	800	Opening balance at the cost of Rs 76,000
1-06-2012	300	Sold at Rs 105 each cum-interest
1-09-2012	700	Purchased at Rs 98 each Ex-Interest
1-12-2012	400	Purchased at Rs 108 each Cum-Interest
1-02-2013	900	Sold at Rs 97 each Ex-Interest

Prepare Investment Account of 12 % debentures in the books of Bhagawati for the year ended 31st March, 2013. The market value on 31st March, 2013 was Rs 67,500 of the said investment. Apply As-13.

Q6) The balance sheet of Saraswati Co. Ltd. disclosed the following position as on 31st December 1998.

Liabilities	Rs.	Assets	Rs.
<i>Share Capital</i> 6,000 equity shares of Rs.100 each	600000	Goodwill	165000
Profit & Loss A/c	75000	Investments	525000
General Reserve	225000	Stock	660000
6% Debentures	450000	Sundry Debtors	390000
Sundry Creditors	150000	Cash at Bank	60000
Workmen's Savings bank A/c	300000		

i) The profits for the past five years were:

1994 –Rs. 30,000; 1995 – Rs. 70,000; 1996 – Rs. 50,000; 1997 – Rs. 55,000 and 1998- Rs.95,000.

ii) The market value of investments was Rs. 3,30,000.

iii) Goodwill is to be valued at three years purchase of the average annual profits for the last five years. Find the intrinsic value of each share.

15 marks

Personal Financial Planning:

1. Write four types of life insurance.
2. Write importance personal financial planning.
3. Explain different options available for investment.
4. Write Short note on personal financial planning.
5. write benefits of personal financial planning.
6. What are the things need to consider while constructing portfolio.
7. Explain concept of derivatives and types of derivatives.
8. Write Short note on Mutual Fund
9. Write distinguishes between saving and investment.
10. Explain factors influence medical insurance scheme.
11. explain different types of risk with example.
12. Write Short note on Time value of money

Financial Mathematics

Indian Constitution:

Q.1. Elaborate the key features of the Constitution of India.

Q2. Explain the various remedies available for the violation of fundamental rights under Article 32 of the Indian Constitution.

Q3. Discuss the functions of the Supreme Court of India.

Q4. Can you name a few landmark cases which have shaped the interpretation of Article 21?

Q5. What is the basic structure doctrine? Explain with the landmark case law.

Q6. Explain Articles on the right to freedom in detail.

Q7. Discuss with examples where judicial activism has led to significant

social change.

Q8. Discuss the key functions of High Courts.

Investment Operations:

1. Define Dematerialisation. State its benefits.
2. State the importance of Pan Card.
3. What is E-KYC? Explain advantages of E-KYC.
4. Explain in brief on stock broker.
5. Who all can open Demat Account?
6. State the need for digitalization of KYC in mutual funds and its merits.
7. What are the features of general power of attorney?
8. Distinguish between Nomination and assignment.
9. Explain the process of change in name.
10. State the reasons why banks impose a lien on customer accounts.
11. Who is NRI? Give the investment options available to NRI in India.
12. What are the documents required for change in status from Minor to Major?

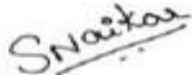
Application of MS Excel in Business

1. What is a spreadsheet in Microsoft Excel, and what is it used for?
2. Explain the difference between a workbook and a worksheet in Excel.
3. What is the use of the SUM function in Excel?
How can you use AutoFill in Excel to fill a series of numbers or dates?
4. Explain the difference between Relative and Absolute cell references with an example.
5. What is the purpose of Pivot Tables in Excel?
6. What are macros in Excel, and how are they useful?
Describe how to create and use a chart in Excel.
7. How do you use TEXT functions like LEFT, RIGHT, and MID in Excel? Provide examples.
8. What are array formulas, and how are they different from regular formulas?
9. What are cell ranges, and how can you reference a range of cells in formulas?
What is the Goal Seek feature in Excel, and when would you use it?

Environment Management and Sustainable Development



Ms. Mansi Bafna
BIM Coordinator



Prof. Subhashini Naikar
Vice- Principal (SFC)



Prof. (Dr). D.N Ganjewar
Principal