

Question Paper Set of

T.Y.B.COM — Sem-V

Regular Exam

University of Mumbai

November, 2018

[3 Hours]

[Total Marks: 100]

- N.B. (1) All questions are compulsory. Questions 2 to 6 have an internal choice
 (2) Figures to the right indicate full marks.
 (3) Use of simple calculators is allowed.
 (4) Working notes should form part of your answer.

1(A) State whether following statements are True or False (Any Ten)

(10)

1. A Debt Equity Ratio after buyback of shares should be maintained up to 2:1 as per legal requirement.
2. Reduction in Liability is debited to Capital Reduction A/c.
3. Investment Accounting is governed by AS 13.
4. In personal investment accounting, dividend received on shares for pre-acquisition period is treated as revenue gain.
5. Goodwill is classified as Fixed Asset under the Companies Act
6. As per CSR policy it is mandatory for certain companies to spend 5% of their average net profit of three immediately preceding financial years.
7. Law has a legal binding but Ethics do not have a binding nature.
8. Consolidation of shares results in profit for a company.
9. Interest Paid is disclosed under Finance Cost in Profit and Loss A/c.
10. For a company, dividend paid is an expense.
11. Capital Reduction requires court's sanction.
12. Public deposit is secured loan.

1(B) Rewrite the following sentences choosing the correct answer (Attempt any 10) (10)

1. Bills receivable is shown under _____ in Balance Sheet.
 (Trade Receivables/ Other Current Assets)
2. Internal reconstruction is done as per section _____ of Companies Act
 (319/ 66)
3. Buyback of equity shares can be of _____ paid up shares.
 (Fully/ Fully and Partly both)
4. Ex-interest price includes _____ only.
 (Interest/ Cost)
5. The term 'Ethics' comes from _____ word.
 (Greek/ Latin)
6. Accounting Standard Board is constituted by _____.
 (ICWAI/ ICAI)
7. The premium received on sale of Rights is credited to _____ A/c.
 (Investment/ Profit & Loss)
8. A company cannot buy back more than _____ of its own funds.
 (10% / 25%)
9. Reconstruction expenses are _____ to Capital Reduction A/c.
 (Debited/ Credited)

10. The final accounts of companies are to be prepared in accordance with the provisions of _____ of Companies Act 2013.
(Schedule III / Schedule IV)
11. Arrears of preference dividend is shown under _____ Liabilities.
(Current/ Contingent)
12. Current investments are valued at cost or market value whichever is _____.
(More/ Lower)

2. The following is the Balance Sheet of Mayuresh Ltd. as on 31-03-2018:

Liabilities	₹	Assets	₹
Share Capital:		Fixed Assets:	
8,00,000 Equity Shares of ₹10 each fully paid	80,00,000	Land and Buildings	40,00,000
Reserves and Surplus:		Plant & Machinery	36,00,000
Security Premium	20,00,000	Furniture and Fixtures	22,00,000
General Reserves	10,00,000	Investments	15,00,000
Profit and Loss Account	50,00,000	Current Assets, Loans & Advances	
Secured Loan:		Stock	20,00,000
10% Debentures	20,00,000	Debtors	40,00,000
Unsecured Loans	20,00,000	Bills Receivables	10,00,000
Current Liabilities & Provisions:		Bank	47,00,000
Creditors	20,00,000		
Bills Payable	10,00,000		
Total	2,30,00,000	Total	2,30,00,000

The Company decides to buy back the maximum number of equity shares as may be permitted by law at a price of ₹20 per share, being the current market price. Investments are sold out at a loss of 20%.

You are required to pass journal entries (without narration) in the books of Mayuresh Ltd assuming that buy back is carried out. Also prepare Notes to Accounts with respect to Reserves and Surplus and Cash and Cash equivalent as on 31st March 2018.
(Do not prepare Balance Sheet)

(15)

OR

2. The summarized Balance Sheet of Shalaka Ltd. as on 31-03-2018 is as follows:

Particulars	₹
Share Capital:	
6,00,000 Equity shares of ₹10 each fully paid	60,00,000
Securities Premium	4,00,000
Profit & Loss Account	20,00,000
13% Debentures	28,00,000
Creditors	10,00,000
Total	1,22,00,000
Fixed Assets	67,00,000
Investments	25,00,000
Current Assets	30,00,000
Total	1,22,00,000

(3)

Ascertain the maximum number of equity shares the company can buy back at the maximum possible price under the law as on 31st March 2018.

Assuming the buyback is actually carried out, record the journal entries (without narration) in the books of Shalaka Ltd. Also prepare Notes to Accounts with respect to Share Capital and Reserves and Surplus as on 31st March 2018. (Do not prepare Balance Sheet) (15)

3. The following is the trial balance of Rahul Ltd. as on March 31, 2018

Particulars	Debit (₹)	Credit (₹)
Stock - <i>cost of materials</i>	1,25,000	-
Purchases and Sales - <i>Reven</i>	3,45,000	4,00,000
Wages - <i>Wm</i>	50,000	-
Discount - <i>over</i>	7,000	5,000
Salaries - <i>Rm</i>	7,500	-
Rent - <i>om</i>	4,950	-
General Expenses - <i>oh</i>	17,050	-
Surplus Account - <i>p</i>	-	15,030
Interim Dividend Paid - <i>oh</i>	9,000	-
Equity Share Capital : 10,000 Shares of ₹10 each	-	1,00,000
Debtors and Creditors <i>Trade Pay</i>	37,500	17,500
Machinery - <i>FA - Tang</i>	29,000	-
Cash at Bank - <i>Cash eq. value</i>	16,200	-
General Reserve - <i>Reserve (w/ls)</i>	-	1,15,500
Bad Debts - <i>over 4-8</i>	4,830	-
Total	6,53,030	6,53,030

Additional information:

- Stock on 31st March, 2018 is valued at ₹3,00,000 *change in credibles, cost of materials*
- Purchases include ₹5,000 machinery purchased on 1-10-2017. *(s) cost of materials*
- On 31-3-2018 good worth ₹30,000 were sold to a customer. He has taken away the goods. But no entry is recorded. *(+/-)*
- Directors proposed 10% final dividend (excluding the interim dividend already paid) *(-)*
- Provide Income Tax for the year ₹30,000.
- Transfer ₹20,000 to General Reserve. *(+)*

Prepare Statement of Profit and Loss and Balance Sheet in vertical format along with notes to Accounts after taking into account the above information. (15)

OR

3A. The authorized share capital of a Tarzan Ltd. is ₹1,00,00,000 divided into 50,000 8% preference shares of ₹100 each and 5,00,000 equity shares of ₹10 each. 50% of each class of shares were issued to the public fully called up. ₹20 per share on 1,000 8% preference shares and ₹2 per share on 20,000 equity shares was not received.

The Company's reserves and surplus was as under:

General Reserve (beginning) stood at ₹30,00,000, Profit & Loss Account (beginning) at ₹10,00,000. Profit made during the year was ₹60,00,000. Interim Dividend paid ₹28,00,000. Transfer made to General Reserve was ₹20,00,000. Profit & Loss (year-end) stood at ₹22,00,000.

Prepare the Note on Share Capital and Reserve and Surplus forming part of the Balance Sheet of the Company. (10)

3B. Z Ltd. has opening balance of ₹20,00,000 in its Machinery Account (WDV). Accumulated depreciation at the beginning was ₹12,00,000. There was an addition of Machinery of ₹10,00,000 at the beginning of the year, while Machinery costing ₹5,00,000 was sold at the end of the year. Accumulated depreciation on Machinery sold at the end of the year was ₹2,62,500

Prepare a note on Fixed Assets forming part of the balance sheet of the company if the depreciation is charged for the year @ 15% on original cost. (5)

4. Mr. Shivom gives you his following details of investment for the year in 12 % Debentures of ₹100 each in BH Ltd.

Date	Particulars	Numbers of Debentures	Terms
01/04/2017	Balance	2,000	Cost Price ₹ 2,02,000
30/06/2017	Purchased	1,000	₹103 Cum-Interest
01/09/2017	Purchased	1,000	₹98 Ex-Interest
01/11/2017	Sold	1,200	₹102 Cum-Interest
31/12/2017	Sold	200	₹104 Ex-Interest
01/02/2018	Purchased	600	₹97 Cum -Interest
01/03/2018	Sold	400	₹105 Cum-Interest

Interest is payable half yearly on 30th September and 31st March every year. The Books of accounts are closed on 31st March every year.

Prepare 12% Debenture Account in the books of Mr. Shivom for the year ended on 31st March, 2018. (15)

OR

4. Mr. Jinen had 10,000 equity shares of AP Ltd. on 1st April, 2017. The face value of the share is ₹10 each but book value on 1st April, 2017 was ₹15 per share.

On 1st May, 2017 he purchased another 2,000 equity shares in AP Ltd., at having market price of ₹13 each.

On 1st June, 2017, he purchased additional 3,000 equity shares of the same company at a market price of ₹5 higher than face value.

On 1st July, 2017 he sold 3,000 equity shares at ₹25 per share.

On 1st October, 2017 the directors of AP Ltd. had declared and issued bonus shares at the rate of one share for every four shares held as on that date.

On 1st December, 2017 he purchased 2,000 equity shares of AP Ltd. when market price was ₹20.

On 1st January, 2018, he purchased 3000 right shares in AP Ltd at ₹18 per share.

On 1st February, 2018 he sold 2,500 equity shares for ₹25 per share.

Market Price of shares on 31st March, 2018 was ₹12 per share.

Prepare Equity Shares A/c in Mr. Jinen's books for the year ended 31st March, 2018 (15)

5

5

5

- 5

5

5

5

5

5

1. The assets are to be revalued as follows:

Building	₹2,50,000
Plant & Machinery	₹2,25,000
Furniture & Fixtures	₹55,000
Stock	₹80,000
Debtors	₹70,000

2. Intangible and fictitious assets are to be written off completely.

3. The Preference Shares shall be converted into 7% Preference Share of ₹50 each, number of shares being the same.

4. The Equity Shares shall be reduced to ₹3 each.

5. The 5% Debentures shall be converted into equal number of 6% Debentures of ₹75 each.

6. The Debenture holders also agreed to waive 50% of the accrued interest

7. Arrears of Preference Dividend to be cancelled.

8. The Creditors agreed to waive 30% of their claims and to accept Equity Shares for ₹30,000 in part settlement of their renewed claims.

Draft journal entries (without narration) and give an extract of Balance Sheet to show Shareholders Funds. (15)

6A. What do you mean by Ethics? Describe its features and scope. (10)

B. Give disclosure of "Non-Current Investments" of a company as per Schedule III (10)

OR

6. Write Short Notes on the following (Any 4) (20)

1. Factors affecting Ethical Behaviour
2. Disclosure of Share Capital in Company Balance Sheet
3. Methods of Internal Reconstruction
4. Benefits of Buy Back
5. Accounting Standard 13
6. Contingent Liabilities

XXXXXXXXXXXXXXXXXXXXXXX

[3 Hours]

[Total Marks: 100]

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 allotted to the question.
3. Working note wherever necessary should form part of your answer.
4. Calculate figures up to two decimal points wherever required.

1. (a) Select the most appropriate option and rewrite the full sentence (Any Ten) 10
 - 1) _____ is the portion of total cost which cannot be identified and direct to the production cost.
 - Indirect cost
 - Fixed cost
 - Direct cost
 - Variable cost
 - 2) Gold in Jewellery is the example of _____.
 - Basic Raw material
 - Semi finished goods
 - Raw material
 - Finished goods
 - 3) The method which doesn't differentiate between efficient and inefficient worker is _____.
 - Time Rate
 - Rowan Plan
 - Piece Rate
 - Halsey Plan
 - 4) After receiving material inspection note, the receiving official will prepare _____.
 - Material Requisition
 - Receipt of Material
 - Goods Received Note
 - None of these
 - 5) Salary of works manager is a _____.
 - Selling overhead
 - Factory overheads
 - Office overheads
 - Prime cost
 - 6) The statutory provision regarding deduction from payroll pertain to _____.
 - Tax deduction at source
 - Provident fund
 - Professional Tax
 - All of the above
 - 7) Under Time Rate System, the wages is equal to _____.
 - Labour hours x Labour Hour Rate
 - Piece completed x Piece Rate
 - Actual output x Actual productive hours
 - None of these
 - 8) Holiday pay is apportioned on the basis of _____.
 - No. of workers
 - No. of workers and Direct wages
 - Direct wages
 - None of these
 - 9) Interest on Bank Deposit is _____.
 - Credited in Financial Profit and Loss A/C
 - Credited in Costing Profit and Loss A/C
 - Debited in Financial Profit and Loss A/C
 - Debited in Costing Profit and Loss A/C

10) _____ is not included in the administrative cost.

- Salaries of office staff
- Office expenses
- Telephone charge
- Salaries of foremen

11) In Reconciliation statement, Closing stock over valued in Financial Account is _____

- Added to financial Profit
- Deducted from financial loss
- Added to costing profit
- Deducted from costing profit

12) Production manager is an example of _____

- Production cost Centre
- Impersonal cost Centre
- Personal cost centre
- Service cost Centre

1. (b) State Whether the following statements are true or false (Any Ten)

- 1) Cost Accounting is used only in Manufacturing industry.
- 2) Earning under Halsey and Rowan plan are same.
- 3) Under Perpetual inventory control, stock is verified periodically.
- 4) Interest on capital is imputed cost.
- 5) FIFO method is usually suitable in case of perishable material.
- 6) Power failure is an abnormal Idle time.
- 7) Drawing Office salaries is an item of Factory Overheads.
- 8) Goods received Note is prepared by Storekeeper.
- 9) Over absorption of overheads increases costing Profits.
- 10) Transfer to general reserve is an item of Cost Accounts.
- 11) Bin Card is same as Stores Ledger.
- 12) Loss on Sale of Fixed assets is included in Cost for calculating profit.

2. SAM Manufacturing Company gives following particulars for the year 2017.

Particulars	₹
Material	5,00,000
Direct Wages	3,00,000
Administrative Overheads (fixed)	2,00,000
Sales	24,00,000
Profit	5,00,000
Factory Overheads:	
Fixed	2,00,000
Variable	4,00,000
Selling and Distribution overheads:	
Fixed	1,20,000
Variable	1,80,000

The Company has worked to its maximum capacity of 20,000 Units during 2017. The management has decided to increase production capacity to 30,000 Units for the year 2018 and it estimated that:-

1. There will be allround rise in all variable expenditure by 10%
2. There will be increase of 20% in all fixed overheads
3. There will be no need to change the selling price for the year 2018.

Prepare a statement showing Total as well as Unit Cost and profit for 2017.

Also prepare a statement showing estimated profit for 2018 taking into consideration the changes in 2018.

OR

2. (a) Calculate the earning of Sky and Blue From the following Particulars for a month and allocate the labour cost of each job R, S and T: 08

Particulars	Sky	Blue
Basic Wages	₹ 200	₹ 320
Dearness Allowance	50%	50%
Contribution to Employee State Insurance (On Basic wages)	2%	2%
Contribution to Provident Found (On Basic Wages)	8%	8%
Overtime (Hours)	10	

The normal working hours for the month are 400. Overtime is paid at double the total of normal wages and dearness allowance. Employer's and Employee's Contribution to State Insurance and Provident Fund are at equal rates. The Two workers were employed on Job R, S and T in the following proportions:

Worker	Jobs		
	R	S	T
Sky	40%	30%	30%
Blue	50%	20%	30%

Overtime was done on Job S at the request of customers.

2. (b) Calculate the earnings of a worker using Halsey and Rowan Plan based on the following information. 07

Time allowed to complete the job

180 hours

Time taken to complete the job

144 hours

Rate of Wages per hour

₹ 20

Dearness allowances is ₹ 40 per day of eight hours.

3. BAT Ltd. Commenced Business on 1st April 2017. Cost and Financial records are maintained for the year ended 31st March, 2018. From the following information: 15

1. Prepare Cost Sheet for the year ended 31st March 2018

2. Prepare Reconciliation Statement for the above period.

Particulars	As per Financial Records (₹)	As per Costing Records (₹)
Direct Material Consumed	1,58,750	1,58,750
Direct Wages	1,27,500	1,26,875
Factory Overheads	61,250	20% of Prime Cost
Administrative Overheads	1,60,000	₹ 5 Per Unit of production
Preliminary expenses written off	4,625	-
Dividend received	4,400	-
Interest received on fixed deposit	5,950	-
Selling and Distribution O/H	2,34,625	₹ 8 Per Unit Sold
Reserve for Bad Debts	475	-
Closing stock of Finished goods (1250 units)	22,500	?
Closing stock (WIP)	5,500	5250
Sales (1,30,000 units)	7,50,000	7,50,000

In Cost Accounts, Closing stock of Finished Goods is valued at Cost of Production. The profit as per financial records for the year ended 31st March 2018 was ₹ 41,125/-

OR

3. (a) Tomco Ltd. Manufactures a special product called "A" and provides you the following information:

Annual Demand	2,000 Units
Cost per unit	₹20
Other holding cost	15%
Pilferage while holding inventory	10%
Order Processing cost for each order	₹ 25
Inspection cost per order	₹10
Follow up cost of each order	₹ 15

Calculate:-

- Economic order quantity (use formula method)
- Total ordering and carrying cost at EOQ level

3. (b) From the following information calculate Material Turnover Ratio and express it in number of Days. You are required to consider 365 days in a year.

Particulars	Materials A ₹	Materials B ₹	Materials C ₹
Opening Stock	13,000	14,000	17,000
Purchases	94,000	1,76,000	2,96,000
Closing Stock	7,000	10,000	13,000

4. GUM Ltd. has three Production Departments X, Y, Z and Two Service departments S1 and S2. The following details are extracted from the books of accounts in respect of indirect expenses incurred for the month ended March, 2018

Particulars	₹
Supervision	10,000
Insurance on stock	12,000
Indirect wages	9,000
Lighting	1,200
Rent and rates	12,000
Electric Power	6,000
Depreciation	24,000
Sundry Expenses	7,800

Following further details are collected for distribution of the above Costs:

Particulars	Departments				
	X	Y	Z	S1	S2
Value of Machinery (₹)	60,000	50,000	80,000	10,000	-
Horsepower of Machines	40	45	60	5	-
Light Points (Nos)	20	30	40	20	10
Floor Space (sq. Meters)	150	200	250	100	50
Direct Wages (₹)	30,000	20,000	40,000	4,000	6,000
No. of workers	20	30	30	10	10
Value of stock	4,000	3,000	2,000	2,000	1,000

Prepare statement showing Primary Distribution of Overheads.

OR

40:45:60:5

Labour cost 5

4. (a) Calculate the Machine Hour Rate from the following information:

08

Cost of Machine	₹ 8,00,000
Cost of Installation	₹ 2,00,000
Scrap value	₹ 2,00,000
Effective life of the machine	10 years
Rent and rates for a quarter for the shop	₹ 30,000
General lighting Expenses	2,000 per month
Shop Supervisor's Salary	₹ 60,000 per quarter
Insurance premium for a Machine	₹ 6,000 per annum
Estimated repairs	₹ 10,000 per annum
Power 2 units per hour	@ ₹ 5 per 10 units
Estimated working hours	2,000 per annum

The machine occupies 1/4 th of the total area of the shop. The supervisor is expected to devote 1/6 of his time for supervising the machine.

4. (b) A Manufacturer supplies you the following information:

07

Consumption of Raw Material Half Yearly	15,000 kg
Cost of placing an order	₹ 44
Cost of Raw Material	₹ 4 per kg
Follow up cost of each order	₹ 4 per kg

Carrying cost is 8% of average inventory

Your are required to ascertain the Economic Order Quantity using Formula Method and also state the number of orders to be placed in the year.

5. (a) From the following data of Textile factory machine room, compute an hourly Machine Rate assuming that the machine room will work on 90% capacity throughout the year & that a breakdown of 10% is reasonable. There are three days holiday at Deepawali, 2 days at holi & 2 days at Christmas exclusive of Sundays. The factory works 7 hours a day & 5 hours on Saturday.

08

Expenses per annum	₹
Power	4,68,000
Salaries to Foreman	1,80,000
Lubricating oil	9,900
Light	96,000
Depreciation	1,17,840
Repairs to machine	2,16,900

Number of machines (each of same type) – 50

5. (b) The standard time fixed for a job is 40 hours and the wage rate is ₹ 40 per hour. The worker completed the job in 32 hours. Calculate the wages and effective rate of earnings per hour as per Halsey Premium plan and Rowan Premium plan.

07

OR

5. The following are the receipts and issues of coal in factory during March 2018

Date	Transactions
01-Mar	Opening Stock 200 Tons ₹ 460 per Ton
02-Mar	Issued 140 Tons
06-Mar	Purchased 350 Tons @ ₹ 450 per Ton
08-Mar	Issued 80 Tons
09-Mar	Issued 210 Tons
16-Mar	Condemned due to deterioration all quantity
20-Mar	Purchased 400 Tons @ ₹ 470 per Ton
24-Mar	Issued 200 Tons
27-Mar	Purchased 100 Tons @ ₹ 480 per Ton
29-Mar	Issued 150 Tons
31-Mar	Excess found is stock 50 tons due to wrong weighing during the month.

The Maximum Level fixed is 400 Tons, the Minimum Level 75 Tons and the Reordering level is 100 Tons.

Prepare Store Ledger Account under FIFO Method and Weighted Average Method.

6. (a) Explain the classification of Cost on the basis of functions.
6. (b) What is meant by Labour Turnover. Explain its causes.

OR

6. Write short notes on any four of the following:-

- Objectives of Cost Accounting
- Advantages of Material Control
- Tabular method of EOQ.
- Selling Overheads
- Gantt Task Bonus Plan
- Purpose of Reconciliation

Cost
2018

(3 Hours)

(Total Marks : 100)

- N.B. :** (1) All questions are compulsory.
 (2) Figures to the right indicate maximum marks.
 (5) Working should form part of the main answer.

1. (A) Choose the correct option and rewrite the statements (Any Ten) : (10)

- (1) Income Tax Act extends to _____
 • Whole of India
 • India and Pakistan
 • Whole of Maharashtra
- (2) Income Tax is a tax on _____
 • Goods • Services • Income
- (3) The Legal status of Ms. Hima Das, Indian sprint runner is _____
 • an individual • a body of individuals • a sportsman
- (4) Personal 24 carat gold mangalsutra is _____ asset.
 • Fixed • Capital • Current
- (5) Every assessee is a person and _____
 • Every person is also an assessee
 • Every person need not be an assessee
 • An individual is always an assessee
- (6) Total income of a person is determined on the basis of his _____
 • Citizenship • Residential Status • Marital Status
- (7) In case of capital assets acquired on 01-04-1971, Fair Market Value of this capital asset is determined as on _____
 • 01-04-2001 • 01-04-1981 • 01-04-1971
- (8) Deduction under Section 80D in respect of medical insurance premium is allowed to _____
 • An individual
 • Any assessee
 • An individual and HUF

- (9) Share of profit received by a partner of partnership firm is _____.
 • Fully exempt • Fully taxable • Partly taxable
- (10) Uncommuted pension received by a government employee is _____.
 • Exempt • Taxable • 1/3 exempt
- (11) The deduction under Section 80E is allowed for payment of interest to the extent of _____.
 • ₹25,000 • ₹10,000 • any amount
- (12) Award received from the government is _____.
 • Taxable • Exempt • Partly exempt

1. (B) Re-write following full sentence and state whether it is True or False (Any Ten): (10)

- (1) Ex-gratia received from employer is taxable as a salary.
- (2) When a property is occupied by the owner himself that property is called let-out house property.
- (3) Expenses on local festival navaratri puja is allowable business expenditure.
- (4) Previous year can be more than 12 months.
- (5) There are total five heads of income.
- (6) Salary received by a Member of Parliament is taxable under the head Income from salaries.
- (7) Cost inflation index is applicable for transfer expenses.
- (8) The status of Indian origin individual is always a resident.
- (9) Ground rent is taxable under the head income from house property.
- (10) Gift received by a doctor from his patient is taxable under the head income from profession.
- (11) Interest on Income Tax refund is taxable under the head income from other sources.
- (12) Any sum received under key-man insurance policy is taxable.

2. Mr. Abhijit, who is physically disabled to the extent of 55%, works in a private company. He has provided the following particulars of his income for the previous year ended on 31st March, 2018. (15)

- (1) Basic Salary ₹40,000 per month.
- (2) Dearness Allowance ₹16,000 per month.
- (3) House Rent Allowance ₹10,000 per month.
 [Exempt (under section 10) ₹6,000 per month.]

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TURN OVER

- (4) Travelling Allowance ₹50,000.
(Amount actually spent on travelling ₹38,000)
- (5) He was provided with the accommodation by his employer, the perquisite value of which was ₹35,000.
- (6) Bonus declared by employer during the year was ₹15,000.
- (7) Profession tax ₹2,500.
- (8) Employee's contribution to Provident Fund ₹48,000.

He also received the following :

- (9) Interest on fixed deposits with Bank of India ₹44,000.
- (10) Interest on fixed deposits with Post Office ₹10,000.
- (11) Dividend from co-operative credit society ₹6,500.
- (12) Gift from his sister ₹51,000.

During the year, he paid ₹32,000 as premium on his Life Insurance Policy.

Compute his taxable income for the Assessment Year 2018-19.

OR

Mr. Kedar was a Maharashtra State Government employee, who retired on 30th November, 2017. Thereafter, he joined a private company from 1st January, 2018. (15)

He has provided the following particulars for the previous year ended on 31st March, 2018.

(A) From Maharashtra State Government :

- Basic Salary @ ₹30,000 per month.
- Dearness Allowance @ ₹10,000 per month.
- Gratuity received on retirement ₹3,00,000.
- Commutation of Pension received on retirement ₹2,20,000.
- Pension received @ ₹8,000 per month.
- Profession tax deducted @ ₹200 per month.
- Employee's contribution to provident fund @ ₹5,000 per month.

(B) From Private Company :

- Salary @ ₹25,000 per month.
- Entertainment Allowance @ ₹2,200 per month.

(C) Other Information:

- Interest received on company debentures ₹60,000.
- Dividend received from Indian Companies ₹32,000.
- Interest received on 8% Taxable RBI Bonds ₹20,000.

During the year, he deposited ₹50,000 in his PPF account and paid ₹22,000 towards medical insurance premium for himself and his spouse.

Compute his taxable income for the Assessment Year 2018-19.

3. Mr. Sanghameetra provides the following information for the previous year ended 31st March, 2018. You are required to compute his net taxable income for Assessment Year 2018-19 : (15)

Profit and Loss A/c for the year ended 31st March, 2018

Particulars	₹	Particulars	₹
To Printing & Stationery	20,000	By Gross Profit	8,50,000
To General expenses	25,000	By Income Tax Refund	8,000
To Interest on capital	55,000	By Dividend from U.T.I	35,000
To GST Penalty	23,000	By Interest on Saving Bank A/c	5,000
To Income Tax	49,000	By Amount received from	
To Office Rent	26,000	LIC for matured insured policy	15,000
To Depreciation	30,000		
To Salaries	1,20,000		
To Advertising	9,001		
To Net Profit	5,55,999		
Total	9,13,000	Total	9,13,000

Additional Information :

Salaries includes ₹55,500 for medical treatment of Mr. Sanghameetra's dependent brother, who is person with severe physical disability (81%).

OR

3. The following is the Receipts and Payments Account of Advocate Happy Salve for the year ended 31st March, 2018: (15)

Receipt and Payment A/c

Receipts	₹	Payments	₹
To Balance b/d	4,00,000	By Office Expenses	8,00,000
To Fees from clients	25,00,000	By Stamp paper & court fees	3,00,000
To Fee for fighting India's case at International Court	1	By Salary to staff	15,00,000
To Income for attending court hearing	7,00,000	By Office Rent	4,00,000
To Gift received from client	5,55,555	By Conveyance	1,00,000
To Dividend from foreign company	10,000	By Drawings	6,00,000
To Rent from open plot of land	12,000	By Balance c/d	4,77,556
Total	41,77,556	Total	41,77,556

3. Mr. Sanghameetra provides the following information for the previous year ended 31st March, 2018. You are required to compute his net-taxable income for Assessment Year 2018-19 : (15)

Profit and Loss A/c for the year ended 31st March, 2018

Particulars	₹	Particulars	₹
To Printing & Stationery	20,000	By Gross Profit	8,50,000
To General expenses	25,000	By Income Tax Refund	8,000
To Interest on capital	55,000	By Dividend from U.T.I	35,000
To GST Penalty	23,000	By Interest on Saving Bank A/c	5,000
To Income Tax	49,000	By Amount received from LIC for matured insured policy	15,000
To Office Rent	26,000		
To Depreciation	30,000		
To Salaries	1,20,000		
To Advertising	9,001		
To Net Profit	5,55,999		
Total	9,13,000	Total	9,13,000

Additional Information :

Salaries includes ₹55,500 for medical treatment of Mr. Sanghameetra's dependent brother, who is person with severe physical disability (81%).

OR

3. The following is the Receipts and Payments Account of Advocate Happy Salve for the year ended 31st March, 2018: (15)

Receipt and Payment A/c

Receipts	₹	Payments	₹
To Balance b/d	4,00,000	By Office Expenses	8,00,000
To Fees from clients	25,00,000	By Stamp paper & court fees	3,00,000
To Fee for fighting India's case at International Court	1	By Salary to staff	15,00,000
		By Office Rent	4,00,000
To Income for attending court hearing	7,00,000	By Conveyance	1,00,000
To Gift received from client	5,55,555	By Drawings	6,00,000
To Dividend from foreign company	10,000	By Balance c/d	4,77,556
To Rent from open plot of land	12,000		
Total	41,77,556	Total	41,77,556

TURN OVER

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Additional Informations :

- (1) Drawings includes ₹99,000 towards pension fund (U/S 80CCC) of LIC and ₹92,000 for medical treatment expenditure of his son who is physically disabled to the extent of 51%.

You are required to compute his net taxable income for the Assessment Year 2018-19.

Resident

4. Mr. Aniket furnishes you the following particulars of income earned by him during the previous year ended on 31st March, 2018. (15)

Compute his Gross Total Income for the Assessment Year 2018-19 assuming that he is :

- (1) Resident and Ordinarily Resident. (3) Non-Resident.
(2) Resident but not Ordinarily Resident.

S.No.	Particulars	₹
(1)	Income from business in Delhi, controlled from London	2,00,000
(2)	Interest on Debentures of Indian Company received in Japan	2,20,000
(3)	Rent from property in France received in Mumbai	2,40,000
(4)	Interest on Bank Accounts in Dubai	1,20,000
(5)	Income from agriculture in Sri Lanka	1,40,000
(6)	Income from business in Nepal controlled from India	1,60,000
(7)	Salary earned and received in Singapore	1,80,000
(8)	Past untaxed profits earned in U.K. brought to India during the previous year.	2,60,000

OR

Mr. Pratham is an Indian citizen. He visits various countries for the purpose of his business. Following are the details of his visits out of India : (15)

Name of Country	Date of Departure from India	Date of Arrival in India
Germany (for first time)	01.07.2015	01.03.2017
France	10.04.2017	28.04.2017
U.K.	15.05.2017	01.06.2017
Australia	28.06.2017	15.07.2017
Singapore	01.09.2017	17.09.2017
China	01.02.2018	22.02.2018

Determine his residential status for the Assessment Year 2018-19.

5. Mr. Mahesh is the owner of two houses. He provides you the information of these two houses for the year ended on 31st March, 2018 as under : (15)

- (a) First house is let-out with municipal valuation ₹3,00,000 p.a. and actual rent ₹30,000 p.m. municipal tax paid @10% on municipal valuation. Interest on housing loan paid ₹50,000 and house was vacant for 2 months.
- (b) Second house is self occupied property with municipal valuation ₹1,00,000, municipal tax paid ₹10,000 and interest on housing loan paid ₹45,000.
- (c) He also received following income during year
- | | |
|------------------------------------|------------|
| Interest on deposit with companies | ₹ 1,60,000 |
| Dividend from Bank of India | ₹ 40,000 |
| Interest on Saving Bank Accounts | ₹ 15,000 |
| Dividend from co-operative bank | ₹ 10,000 |
- (d) He also deposited ₹1,20,000 in P.P.F. during the Previous Year.

You are required to calculate taxable income for the Assessment Year 2018-19.

OR

5. Mr. Dinesh provides the following particulars of assets transferred by him during the previous year ending 31st March, 2018. You are required to compute his Income from Capital Gains chargeable to tax for Assessment Year 2018-19. (15)

A residential house in Indore was purchased on 12th December, 1998 at a cost of ₹18,00,000. Fair Market Value of the residential house on 1st April, 2001 was ₹25,00,000.

The cost of improvement incurred by him was as follows :

Financial Year	Amount (₹)
1999 - 2000	2,00,000
2003 - 2004	3,27,000
2009 - 2010	3,70,000
2014 - 2015	8,40,000

He sold the above house on 19th March, 2018 for ₹1,50,00,000.

He incurred transfer expenses of ₹3,00,000 on the sale transaction.

He purchased a new residential house in Bhopal for ₹40,00,000 on 28th March, 2018.

He purchased 3 years bonds issued by Rural Electrification Corporation (REC) for ₹12,00,000 on 29th March, 2018.

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TURN OVER

Cost Inflation Index are as follows :

Financial Year	Cost Inflation Index
2001 - 2002	100
2003 - 2004	109
2009 - 2010	148
2014 - 2015	240
2017 - 2018	272

6. (a) Explain the term Income with suitable examples.
 6. (b) Explain the deductions under Income from other sources.

OR

6. Write short notes on **any four** of the following :

- Assessment Year and Previous Year.
- Taxable perquisites.
- List of assets which are not capital assets.
- Allowable business expenditure.
- Deductions under Income from house property.
- Deduction under section 80DD.

(10)

(10)

(20)

TURN OVER

[Time: 3 Hours]

[Marks:100]

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.

Q.1 A) Select the **right** answer and **rewrite** the statement (Any 10)

10

1. Liberalisation policy was announced on _____
a) January 1st 1991
b) April 1st 1991
c) July 24th 1991
d) None of the above
2. Social infrastructure refers to _____
a) Agriculture
b) Education
c) Real estate
d) Manufacturing
3. _____ is related to girls education?
a) Sarva Shiksha Abhiyan
b) RUSA
c) Beti Padhao, Beti Bachao
d) None of the above
4. Farmers need short-term loans for _____
a) purchase of seeds
b) purchase of inputs
c) to meet consumption needs
d) all of the above
5. _____ is the apex body of rural credit.
a) Government of India
b) Reserve Bank of India
c) NABARD
d) ADB
6. Farmers are not able to realise better prices because of _____.
a) lack of grading
b) lack of market knowledge
c) lack of storage facilities
d) all of the above
7. Disinvestment refers to _____.
a) sale of government ownership
b) purchase of shares
c) sale of private securities
d) none of the above
8. Industrial pollution control is a _____.
a) State subject
b) Central subject
c) Concurrent subject
d) None of the above
9. _____ sectors are identified for promotion.
a) Tourism
b) Medical tourism
c) both a) and b)
d) none of the above
10. Narasimham Committee recommended _____.
a) introduction of modern technology
b) consolidation of banks
c) liberalization of banking sector
d) all of the above
11. Indian money market is regulated by _____.
a) the RBI
b) SBI
c) SEBI
d) LIC
12. Equity market is associated with _____.
a) Government Securities
b) private securities
c) issue of fresh capital
d) sale of old shares

Q.1 B) State whether the following statements are **True** or **False** (Any 10)

10

1. NEP was launched by Mr. P.V. Narasimha Rao.
2. Invest in India is to attract foreign investment.

3. National Nutrition Mission (NNM) is created to ensure effective nutrition interventions.
4. Central government allocation to agriculture declined in recent years.
5. Credit provisioning for agriculture is adequate in India.
6. Agricultural marketing infrastructure is inadequate in India.
7. Disinvestment in India is mainly governed by deficit considerations.
8. National Green Tribunal is responsible to maintain the environment.
9. FDI flows into services sector are not satisfactory.
10. Indian banking sector is facing serious threat from non-performing assets.
11. Indian money market is segmented.
12. Indian insurance sector provides only life insurance.

Q.2 Answer **any two** of the following:

- a. What is liberalisation? Explain the different policy measures undertaken to liberalise the Indian economy since 1991.
- b. Explain the role of social infrastructure related to health.
- c. Explain any seven Sustainable Development Goals.

Q.3 Answer **any two** of the following:

- a. Explain the main features of National Agriculture Policy 2000.
- b. Discuss the role of different financial institutions in providing rural credit.
- c. Explain the policy initiatives to improve agricultural marketing in India.

Q.4 Answer **any two** of the following:

- a. Bring out the main features of Competition Act of 2002.
- b. Explain the measures to promote MSME sector in recent years.
- c. Explain the growth of services sector since 1991.

Q.5 Answer **any two** of the following:

- a. Explain the recent trends in Indian banking sector.
- b. Explain the various money market instruments.
- c. Explain the role of SEBI in the development of capital market.

Q.6 Write short notes on **any four**:

- a. Globalisation
- b. Make in India
- c. Agricultural Pricing strategies
- d. Measures to control industrial pollution
- e. Measures to develop the insurance sector
- f. Structure of Indian capital market

eco
2018

[Time: 3 Hours]

[Marks: 100]

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**.

1. (A) Select the most appropriate answer from the options given below (Any Ten) (10)

- 1) The _____ concept rests on four pillars: target market, customer needs, integrated marketing and profitability.
 - a) Product
 - b) Production
 - c) Marketing
 - d) Holistic
- 2) With the help of _____ marketers can analyze customer behavior.
 - a) Marketing Research
 - b) Enterprise
 - c) Production concept
 - d) None of these
- 3) _____ is one of the patterns of target market selection.
 - a) Full market coverage
 - b) Half market coverage
 - c) Middle market coverage
 - d) All of these
- 4) _____ is an element of the Marketing Mix.
 - a) Profit
 - b) Price
 - c) Investment
 - d) Plan
- 5) _____ is the part of the product that carries information about the product and the seller.
 - a) Channels
 - b) Profit
 - c) Label
 - d) Decision
- 6) _____ when registered becomes a trademark.
 - a) Brand
 - b) Product
 - c) Patent
 - d) Copyright
- 7) In _____ distribution system, two or more firms at the same level come together for marketing purpose.
 - a) Horizontal
 - b) Multi-Channel
 - c) Multi-Level
 - d) None of these
- 8) _____ includes tools like discounts, coupons, free samples etc. used to stimulate demand.
 - a) Public Relations
 - b) Sales Promotion
 - c) Supply
 - d) Publicity
- 9) _____ is one of important steps in personal selling.
 - a) Blurring
 - b) Prospecting
 - c) Reporting
 - d) Mentoring

- 10) Ethics is a branch of _____ which is concerned with human conduct.
- | | |
|---------------|---------------|
| a) Physiology | b) Psychology |
| c) Philosophy | d) Sociology |
- 11) _____ marketing makes use of electronic devices such as computer.
- | | |
|------------|----------------|
| a) Digital | b) Green |
| c) Rural | d) Traditional |
- 12) _____ is/are main factors contributing to the success of brands in India.
- | | |
|-------------------------------|-----------------|
| a) Unique Selling Proposition | b) Innovation |
| c) Consistency | d) All of these |

(B) State whether the following statements are true or false: (Any Ten)

- 1) Co-ordinating is a very important function of Marketing.
- 2) Marketing Research is increasing the gap between the producers and consumers.
- 3) Data warehousing is one of the techniques in Customer Relationship Management.
- 4) Brands should be repositioned frequently.
- 5) Odd pricing is also called psychological pricing.
- 6) Label acts as a silent salesman.
- 7) Direct channel of distribution involves intermediaries to sell goods to final consumers.
- 8) Packaging helps in promotion of goods.
- 9) Sales Planning involves setting sales targets.
- 10) The consumer organizations create awareness about consumer rights.
- 11) Green Marketing contributes to the betterment of public health.
- 12) Over spending on promotion can lead to failure of brand.

2. Answer ANY TWO of the following:

- a) How strategic marketing differs from traditional marketing? Explain.
- b) Discuss the various components of Marketing Information System.
- c) Explain in detail any two factors influencing consumer behaviour.

3. Answer ANY TWO of the following:

- a) Describe the management of different stages of Product Life Cycle.
- b) What is Packaging? Explain the essentials of a good packaging.
- c) Explain the various factors affecting pricing.

4. Answer ANY TWO of the following:

- a) Explain the different types of traditional Channels of Distribution.
- b) What is Promotion? Explain the important elements of Promotion-mix?
- c) Discuss the components of Sales Management.

5. Answer ANY TWO of the following:

- a) Explain the competitive strategies for Market Leaders and Market Followers.
- b) What are the features of Indian Rural Market?
- c) Elaborate various careers in marketing in 21st century.

6. Write short notes on ANY FOUR of the following:

- a) Importance of Marketing.
- b) Bases of Market segmentation.
- c) Strategies of product positioning.
- d) Integrated Marketing Communication.
- e) Unethical practices in Marketing.
- f) Factors contributing to success of a brand.

com
2018.

[3 Hours]

[Total Marks : 100]

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.

1. a) Select the most appropriate answer from the options given below (Any Ten) : (10)

- 1) Export marketing is important for countries because it leads to _____.
 - Peaceful international relations
 - Spread effect
 - Earning Foreign Exchange
 - ✓ All of the above
- 2) Risk in export marketing due to civil disturbances is known as _____.
 - Commercial Risk
 - ✓ Political Risk
 - Legal Risk
 - Cargo Risk
- 3) _____ contributes a major share of foreign exchange in the total Indian service exports.
 - Business Services
 - ✓ Software Services
 - Transportation Services
 - None of the above
- 4) _____ raises the prices of imported goods thereby discouraging imports.
 - Non-tariff barriers
 - ✓ Tariff Barriers
 - International forums
 - None of the above
- 5) GATT was replaced by _____ in 1995.
 - EU
 - ✓ WTO
 - WHO
 - IMF
- 6) AoA, as per WTO stands for _____.
 - Agreement on Allied sectors
 - ✓ Agreement on Agriculture
 - Association on Agriculture
 - All of the above
- 7) MEIS is expected to support _____ sector with special emphasis on improving the ease of doing business.
 - Service
 - ✓ Manufacturing
 - Allied
 - Agriculture
- 8) DGFT grants _____ to Indian importers and exporters.
 - RCMC
 - ✓ IEC
 - Duty drawback
 - Blanket permit
- 9) Five star export house needs to have minimum export performance of US\$ _____ million.
 - 1,000
 - ✓ 2,000
 - 2,500
 - 3,000
- 10) ASIDE scheme provides benefits for _____.
 - Import of capital goods
 - ✓ Infrastructure development to states
 - Refund of excise duty
 - Import of raw materials in bulk

11) _____ enjoys the status of a deemed university.

- IIFT
- FIEO
- EPC
- ITPO

12) FICCI was established on the advice of _____ in 1927 in India.

- Pandit Jawaharlal Nehru
- Mahatma Gandhi
- Mr. J. R. D. Tata
- Lokmanya Tilak

1. b) State whether the following statements are True or False (Any Ten):

- 1) Export marketing helps in spreading risk of business.
- 2) Export marketing is influenced by regional economic groupings of the world.
- 3) India is one of the largest exporters of gems and jewellery sector.
- 4) WTO agreements have no impact on export trade of India.
- 5) India is not a member of SAARC.
- 6) Global market research does not help exporters.
- 7) MEIS & SEIS are associated with India's foreign trade policy of 2015-20.
- 8) Onions are included under the canalised list of exports.
- 9) AEZ is a specific geographic region reserved to establish agriculture based processing industries.
- 10) MDA supplies imported raw materials to all exporters.
- 11) IIP acts as a publicity wing of the Indian government.
- 12) IGST is collected only by the state governments

(10)

2. Answer any two of the following:

- a) What is export marketing? Discuss the features of export marketing.
- b) Explain the factors influencing export marketing.
- c) Explain briefly region wise India's export since 2015.

(15)

3. Answer any two of the following:

- a) Distinguish between Tariff and Non-tariff barriers.
- b) Explain in brief various WTO agreements.
- c) Discuss the need for conducting overseas market research.

(15)

4. Answer any two of the following:

- a) Write a note on India's foreign trade policy 2015-20.
- b) Briefly explain Deemed Exports.
- c) What are EOUs? Discuss the benefits given to EOUs.

(15)

5. Answer any two of the following:

- a) Discuss IRMAC scheme given to exporters.
- b) Explain the assistance provided by ITPO to Indian exporters.
- c) Briefly explain the Duty drawback scheme.

(20)

6. Write short notes of the following (Any Four):

- a) Problems of India's export sector.
- b) Types of Tariff barriers.
- c) EHTPs
- d) Commodity Boards
- e) Importance of export marketing from the view point of a nation.

Export
2018
Short
Notes

Time: 2½ Hours

Total Marks: 75

Note: 1) All questions carry equal marks and are compulsory.

2) Figures to the right indicate maximum marks for a question.

- Q1 (A) Attempt any **two** sub-questions from (a), (b), (c) in MS-EXCEL (2)
- (a) The argument of a function can be a reference to another cell in the spreadsheet.
- (b) To insert subtotal you must sort the list.
- (c) A worksheet may have either a header or footer, but not both.
- (B) Attempt any **two** sub-questions from (d), (e), (f) in MySQL (Multiple Choice) (2)
- (d) To indicate that there should be 6 integers and 2 decimal positions we use _____.
- 1) DECIMAL(8,2) 2) DECIMAL(6,2) 3) DECIMAL(2,6) 4) DECIMAL(2,8)
- (e) To save the transaction we use _____.
- 1) Rollback 2) Save 3) Commit 4) Return
- (f) A Database contains one or more _____.
- 1) Rows 2) Databases 3) Columns 4) Tables
- (C) Attempt any **six** sub-questions from (g), (h), (i), (j), (k), (l), (m), (n), (o) in Data Communications, Networking and Internet. (True/False). (6)
- (g) Telecommunication system is an example of distributed processing.
- (h) A network is used to share hardware and software.
- (i) There is no way to handle collisions that occur in a bus topology.
- (j) There are four types of twisted pair cables.
- (k) The Presentation layer is one of the upper layers in the OSI model.
- (l) OR is a Boolean operator.
- (m) In the domain name system .com is used for business and commercial organisation.
- (n) Email can be sent with attachments.
- (o) Spoofing refers to tricking or deceiving computer systems or other computer users.
- (D) Attempt any **five** sub-questions from (p), (q), (r), (s), (t), (u), (v), (w) in Data Communications, Networking and Internet. (Multiple Choice) (5)
- (p) The transmission medium that carries the message is referred to as the _____.
- 1) Protocol 2) gateway 3) Communication channel 4) Transport
- (q) A _____ network spans a number of cities and countries.
- 1) LAN 2) MAN 3) WAN 4) None of these

- (r) In _____ topology all the nodes are connected with a single cable.
 1) Bus 2) Ring 3) Star 4) None of these
- (s) _____ is the fastest Internet account.
 1) ISDN account 2) Shell account 3) Dial-up account 4) Broadband account
- (t) Internet Explorer is referred to as _____.
 1) System Software 2) Utility Software 3) Browsers 4) Internet tools.
- (u) Full form of HTTP is Hyper Text _____ Protocol.
 1) Transfer 2) Transport 3) Terminal 4) Transaction
- (v) The protocol to download email and store it in your computer is _____.
 1) POP 2) NMTP 3) FTP 4) HTTP
- (w) _____ type of hackers break into the security system for non-harmful reasons.
 1) Grey hat 2) Blue hat 3) White hat 4) Black hat

Q2. (A) Answer **any one** sub-question from (a), (b) in Data Communications, Networking and Internet. (8)

- (a) Write the four main characteristics of LAN and WAN.
 (b) Write short notes on i) Twisted Pair Cable ii) Fiber Optic Cable

(B) Answer **any one** sub-question from (c), (d) in Data Communications, Networking and Internet. (7)

- (c) What is a protocol? Describe any three layers of TCP/IP protocol.
 (d) What is hacking and explain any three types of hackers.

Q3. (A) Answer **any one** sub-question from (a), (b) in MySQL (8)

- (a) Write MySQL statement to create a table called BEST having the columns Consumer Number (CNO, integer, Primary key), Consumer Name (CNAME, character with variable width 30 columns), Type of Connection (TYPE, character with variable width 25 columns default value "INDUSTRIAL") and Bill Amount (BILL, width of 9 including 2 decimals, positive).
 (b) Write MySQL statement to create a table called COMPANY having columns Employee Number (EN, Integer, should be increased by 1 automatically), Name of Employee (NAME, character with width 30 columns), Department Name (DEPT, character with variable width 20 columns, should not be empty), Gender (GENDER, Boolean) and Provident Fund Amount (PF, 8 integer and 2 decimals).

(B) Answer **any one** sub-question from (c), (d) in MySQL.

(c) Explain the following built-in functions in MySQL.

- 1) LOWER() 2) LTRIM() 3) REVERSE() 4) DAY()
5) ABS() 6) TIME() 7) MONTHNAME()

(d) There exists a table called PICNIC containing the columns Roll Number (RNO, Integer, Primary Key), Name (SNAME, character variable width 20), Date of birth (DOB, Date), Gender (GENDER, character width 1) and Division (DIVISION, character variable width 4).

Write MySQL statements for the following.

i) Display the structure of the table PICNIC.

ii) Enter the following one row of data in this table.

RNO	SNAME	DOB	GENDER	DIVISION
101	REKHA	2001-03-01	F	A

iii) Add a new column Mobile Number (MOB, integer) at the end of the table PICNIC.

iv) Delete the row where roll number of the student is 56.

v) Change the Date of Birth of student with roll number 11 to September 7, 1999.

vi) Change the size of the column SName to 30 columns.

vii) Rename the table PICNIC as FUNPICNIC.

Q4. (A)

Answer **any one** sub-question from (a), (b) in MySQL

(a) There exists a table AMAZON having the columns Purchaser's Number (PNO, integer), Purchaser's Name (PNAME, character), Receipt Number (RNO, integer, primary key), Total Cost (TCOST, integer) and Date of Purchase (PURDT, date).

Write MySQL statements for the following.

i) Display Purchaser's name, Receipt Number and Total Cost from this table where Date of Purchase is January 1, 2018.

ii) Display Purchaser's Name and Total Cost where Total Cost is equal to the maximum Total Cost.

iii) Display Date of Purchase, maximum and minimum Total Cost grouped by Date of Purchase.

iv) Display Purchaser's Name, Date of Purchase and Total Cost where Total Cost is more than the average Total Cost.

v) Display Purchaser's Name, Total Cost and "Discount" as 10% of Total Cost.

(b) There exists a table INSTITUTE containing columns Roll Number (RNO, integer, primary key), Name (SNAME, character), Age (AGE, integer), Fees (FEES, decimal (8, 2)). There exists another table PERFORMANCE containing columns Roll Number (RNO, integer, primary key), Total marks (TOTAL, integer).

Write MySQL statements for the following.

i) Display Name, Age and Total marks of a student with Roll Number 100 using both the tables.

ii) Display Name, Age and Total marks of students getting Total Marks more than or equal to 400 using both the tables.

- iii) Display Roll number and Total marks of students who have scored more than average Total Marks using table PERFORMANCE.
iv) Display Name and Fees of students who pay maximum Fees using table INSTITUTE.

Q4. (B)

Answer **any one** sub-question from (c), (d) in MySQL

(7)

- (c) There exist a table called RMALL containing columns Department Name (DEPT, character), Department Manager Name (MNAME, character), Date of Sale (DSALE, date), Sale Amount (SAMT, numeric) and Discount Amount (DISCOUNT, numeric).

Write MySQL statements for the following:-

- i) Display Department Name, Manager Name, total and average Sale Amount grouped as per Department Manager.
ii) Display Department Name, Manager Name, minimum and maximum of the Discount Amount of each Department.
iii) Display all the rows where the Sale Amount is equal to maximum Sale Amount.
iv) Display Department Name, Manager Name, Sale Amount where Sale Amount is between 45000 and 70000.

- (d) There exists a table STUDENT containing columns Roll Number (RNO, integer), Students Name (SNAME, character), Age (AGE, integer), Mobile Number (MOBILE, integer) and Fees Paid (FPAID, numeric).

Write MySQL queries for the following.

- i) Display all the rows from this table where Student Name contains 'R'.
ii) Display all the rows from this table where Age is more than 18.
iii) Display Roll Number, Student Name labeled as 'Name of the Student' and Fees Paid from this table.
iv) Display Roll Number, Student Name and Age from this table where Fees Paid is more than 7500.
v) Display all the rows from this table in the ascending order of Roll Numbers.
vi) Display all the rows from this table where Age is divisible by 5.
vii) Display Students Name, Mobile Number and Fees Paid from this table.

Q5. (A)

Answer **any one** sub-question from (a), (b) in MS-EXCEL

(8)

(a)

The following data has been entered in a worksheet.

	A	B	C	D	E	F	G	H
1	ROLL NO.	NAME	ACC	ECO	MHRM	COMP	TOTAL	AVERAGE
2	152	AVINASH	88	80	92	99		
3	176	DIANA	60	64	80	97		
4	243	SAPNA	45	38	65	80		
5	362	KARAN	69	76	72	90		
6	89	ANU	98	90	98	100		
7	127	SAMPATH	87	85	90	98		
8								
9						MAX. AVG MARKS		

Write the steps to obtain

- i) Total Marks in column G
- ii) Average of best three subjects in column H.
- iii) Maximum average marks in cell H9.

- (b) For the following spreadsheet write the steps to obtain the subtotals of sales city wise.

	A	B	C
1	NAME	CITY	SALES
2	NIRAJ	MUMBAI	78000
3	KARTHIK	PUNE	60000
4	JAY	MUMBAI	100000
5	RAVPREET	NAGPUR	68000
6	RAM	NAGPUR	62000
7	DHEERAJ	PUNE	77000
8	ANUP	MUMBAI	75000

Q5. (B)

Answer **any one** sub-question from (c), (d) in MS-EXCEL

(7)

- (c) For the following spreadsheet write the steps to obtain the Pivot table showing total salary and lowest salary department wise in column G.

	A	B	C	D
1	NAME	AGE	DEPT	SALARY
2	VINAYAK	42	A/C	48000
3	NAVIN	28	PUR	32000
4	PADMA	25	ADMIN	25000
5	MOHAN	44	PUR	55000
6	PETER	46	ADMIN	46000
7	MUSCAN	29	A/C	30000
8	BHAVYA	32	PUR	36000

- (d) Explain the following built in functions in MS-EXCEL

1. FV()

2. PPMT()

3. ROUNDDOWN()

4. MOD()

5. INT()

6. SQRT()

7. COUNT() 2.1 - 2