

Question Paper Set of

T.Y.B.COM – Sem-V

**REGULAR Exam**

**University of Mumbai**

October, 2019

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Time: 3 Hr.

Marks : 100

- N.B. :**
- 1) All questions are compulsory.
  - 2) Each question has internal option.
  - 3) Figures to right indicates full marks.
  - 4) Working notes are part of your answer.

**Q.1. (A) State whether the following statements are True or False (any Ten)**

(10)

1. The buy back of shares has to be authorised by Articles of Association. **F**
2. Internal reconstruction involves reduction in capital.
3. Amount paid on Forfeited shares is added to paid-up capital in the Balance Sheet.
4. When the rights are sold without subscribing, no entry is made in Investment A/c.
5. Equity shares can be bought-back out of Free reserves.
6. Capital Reserve is a non-free reserves.
7. Any company can undertake capital reduction.
8. Liability in respect of bills discounted is not an Example of contingent liability.
9. Short-term investments are carried at its cost price only.
10. No company shall buy back its own shares unless the buyback is less than 10% of the total paid-up capital and free Reserves of the Company.
11. In Internal reconstruction, amount of shares surrendered by shareholders is transferred to General Reserve Account.
12. In Ethical views, ethics remain same at all the time and every place

**Q.1.(B) Fill in the blanks choosing the correct alternative. (any ten)**

(10)

1. As per AS 13, the cost of investment sold is to be calculated as per ..... method.  
(FIFO, LIFO) weighted average, simple average)
2. The components of workplace ethical behaviour are .....  
(honesty, legality, disclosure, all of these)
3. The carrying amount of long term investment is to be shown at .....  
(cost, market value, face value, cost or market value whichever is lower)
4. Charging cost of family dinner to be company is .....  
(misappropriation of assets, fraudulent reporting, ethical reporting, all of these)
5. The amount not collected by shareholders should be shown as .....  
(current liabilities, capital reserve, share capital, reserve capital)
6. Before buyback, all the shares must be .....  
(partly paid up fully paid up fully subscribed, forfeited)
7. The ethical issues faced by the accountants include .....  
(accuracy, accountability, values and moral, all of these)
8. Payment of dividend is based on ..... capital.  
(paid up, authorised, issued, reserve)

9. Schedule III of Companies Act 2013 requires profit and loss account to be prepared in .....  
(horizontal form, vertical form, convenient form, columnar form)
10. Interim dividend of a company can be declared by .....  
(shareholders, board of directors, managing director, SEBI)
11. The scheme of Internal reconstruction required sanction from .....  
(shareholders, articles of association, court, all of these)
12. Z Ltd. has 8000 equity shares of Rs.100 each fully paid. Each share is sub-divided into equity shares of Rs.10 each. The number of share after sub-division will be .....  
(8000, 80000, 75000, 60000)

**Q.2. The following is the Balance Sheet of Falguni Limited as on 31st March, 2018.**

**(20)**

Liabilities	Amount	Assets	Amount
<b>Share Capital :</b>			
1,00,000 Equity Shares of Rs.10 Each	10,00,000	Land & Building	6,50,000
10% Preference shares of Rs.100 Each	4,00,000	Plant & Machinery	6,00,000
12% Debentures	7,50,000	Furniture	35,000
Bank overdraft	50,000	Goodwill	25,000
Sundry Creditors	1,40,000	Patent	15,000
Bills Payable	60,000	Stock	80,000
		Sundry Debtors	90,000
		Bills Receivable	15,000
		Profit & Loss A/c.	8,00,000
		Preliminary Expenses	90,000
	<b>24,00,000</b>		<b>24,00,000</b>

The Shareholders and the board of Directors sanctioned the scheme of reconstruction and the following adjustment should be considered. Preference dividend are in arrears for four years.

1. The preference shares are to be reduced to Rs.50 each and equity shares to Rs.2 each.
2. Of the preference dividend in arrears 75% to be waived and remaining to be paid in cash.
3. The debenture holders to take over plant and machinery at Rs.6,50,000 in part satisfaction of their claim and balance amount due to them to be converted to 13% debentures.
4. Bills payable to be paid off and the creditors agreed to waive Rs.20,000
5. All intangible and fictitious Assets to be written off.
6. The following Assets to be valued as follows : Furniture Rs.30,000, Stock Rs.60,000, land and building Rs.6,00,000, Sundry Debtors Rs.70,000
7. The company obtained a secured loan of Rs.1,50,000 at the rate of 12% interest by mortgaging land and Building, for repayment of bank overdraft, bills payable and reconstruction expenses amounted to Rs.20,000. Pass necessary journal entries to record the above scheme and prepare Capital Reduction Account and Balance Sheet after reconstruction.

**OR**



**Q.2.** Following is the summarised Balance Sheet of Solar Electronics Limited as on 31st March, 2019

Liabilities	Rs.	Assets	Rs.
<b>Share Capital Authorised:</b> 1,00,000 Equity Shares of Rs.10 Each.	10,00,000	Equipment's	12,00,000
Issued : 40,000 Equity Shares of Rs.10 Each	4,00,000	Computer Software	4,00,000
Reserves :		Loans and Advances	3,00,000
General Reserves	4,00,000	Trade Receivables	1,50,000
Profit and Loss Account	6,00,000	Factory Building	6,00,000
Securities Premium	2,00,000	Security Deposit	1,50,000
11% Debentures	14,00,000	Cash on Hand	7,00,000
Bank Term Loan	6,00,000	Balance with Banks	2,00,000
Creditors	1,00,000		
	<b>37,00,000</b>		<b>37,00,000</b>

The company decided to buyback the maximum number of equity shares at the maximum possible price under the law as on 31st March, 2019.

Assuming that the Buyback of shares is duly authorised by its articles and necessary resolution is passed by the company towards this buyback; pass necessary Journal Entries in the books of the company. Also prepare Notes to Accounts with respect to Share Capital and Reserves and Surplus as they would appear in Notes forming part of Balance Sheet of the Company as on 31st March, 2019. (Do not prepare Balance Sheet)

**Q.3** Following is the Trial balance of Devakinandan Ltd. as on 31st March, 2019.

Particulars	Debit Rs.	Credit Rs.
20000 Equity shares of Rs.100 each fully paid up		20,00,000
10000 10% Pref. Shares of Rs.100 each		10,00,000
General Reserve		1,00,000
Public deposits		25,000
8% Debentures of Rs.100 each fully paid up		10,00,000
Profit & Loss account (Cr)		1,50,000
Provision for tax		25,000
Sundry Creditors		75,000
Bills Payables		25,000
Advance received from customer		12,000
Bank overdraft (State bank of India)		35,000
Loan from IDBI		1,28,500
Fixed Assets (Net block)	38,70,000	
Investment in shares of TCS LTD.	3,25,000	
Stock on 31st March 2019	1,20,000	
Bank balance with bank of Maharashtra	1,20,000	
Cash in hand	27,500	



Advance to supplier	40,000	
Short term investments	20,000	
Bills Receivable	18,000	
Sundry Debtors	35,000	
	<b>45,75,500</b>	<b>45,75,500</b>

**Additional information :**

- 1) Authorised share capital of the company is divided into 50000 equity shares of Rs.100 each and 20000 10% preference shares of Rs.100 each.
- 2) Debentures are secured against the fixed asset of the company.
- 3) Debtors includes debtors Rs.7500 which are due for more than six months.
- 4) Stock on 31 March 2019 includes following.
 

Raw Material	Rs.35,000
Finished goods	Rs.65,000
Work in progress	Rs.20,000
- 5) Preference dividend for last five years is in arrears.
- 6) Creditors includes creditors for expenses Rs.4,500
- 7) Bills Receivables includes a dishonoured bill of Rs.2,000

On the basis of given information prepare balance sheet as on 31st March, 2019 as per revised schedule III of Companies Act.

**OR****Q.3. A) Following information is available from the books of Pranali Ltd.****(10)**

	Rs.
80,000 Equity Shares of Rs.10 each Rs.8 Paid up	6,40,000
General Reserve	1,00,000
Profit and Loss account	4,60,000
Securities Premium	2,40,000
10% Debentures	2,00,000
Secured long term loan	2,00,000

Keeping in view all the legal requirements ascertain :

- a) Maximum number of Equity Shares which company can buy back at offer price of Rs.25 per share.
- b) Prepare notes to accounts of Reserve and Surplus.

**Q.3. B)****(10)**

On 1/4/2018 Sanket had 50,000 equity shares in Tata Ltd. The face value was Rs.10 each but the book value was Rs.24 per share.

On 1/6/2018 he purchased 10,000 equity shares in Tata Ltd. at a premium of Rs.6 per share.

On 1/7/2018 the directors of Tata Ltd. issued bonus shares at the rate of one share for every three shares held.



On 1/1/2019 he purchased 5000 right shares in Tata Ltd. Rs.10 each at Rs.15 per share:  
On 31/1/2019 he sold 20,000 equity shares in Tata Ltd. of Rs.10 each at Rs.30 per share.

Prepare Investment in Equity Shares of Tata Ltd. Account as it would appear in Sanket's books for the year ended 31st March, 2019.

**Q.4.** During the year ended 31st March 2019 Mr. Ravi bought and sold the following (20)  
12% Debentures of Rs.100 each of ABC Ltd. Interest being payable by ABC Ltd.  
on 1st April and 1st October each year.

**Date                      Particulars**

1/6/18 Bought 1050 debenture at Rs.95 ex-interest  
1/9/18 Bought 350 debentures at Rs.90 cum-interest  
1/12/18        Sold 700 debentures at Rs.95 ex-interest  
1/2/19 Bought 500 debentures at Rs.96 ex-interest.

Books are closed on 31st March every year. Market price on 31st March, 2019 was Rs.90 per debenture. You are required to prepare investment in 12% debenture in ABC Ltd. account for the year Apply AS-13.

**OR**

**Q.4.(A)** From the following Trial Balance as at 31.3.2019 of Mr. Ganesh Modak Ltd., and (10)  
the adjustments given prepare the final accounts of the company.

Particulars	Dr.Rs.	Cr.Rs.
Called up Capital 15000 shares of Rs.10 each		1,50,000
Securities premium		30,000
Capital Reserve		17,500
General reserve		35,000
Stock as on 1.4.2018	1,00,000	
Purchases and sales	5,12,500	7,20,000
Return Inwards and Return outwards	7,500	12,500
Profit and Loss statements 1.4.2018		7,500
Plant and Machinery	75,000	
Building	1,00,000	
Motor Van	50,000	
Debtors and Creditors	81,500	50,000
Bank Interest (paid & received)	3,000	500
Loan from Bank (secured)		62,500
Bill payable		14,250
Cash at Canara Bank	20,000	
Cash in Hand	2,250	
Share issue Expenses	15,000	
Manufacturing Wages	45,000	
Gas and Fuel	30,000	



Directors fees	5,000	
Auditors Fees	3,000	
Administrative expenses	15,000	
Salaries	25,000	
Insurance	3,750	
Maintenance of motor van	6,250	
	<b>10,99,750</b>	<b>10,99,750</b>

Closing Stock as on 31.3.2019 was Rs.1,57,500

You are asked to prepare the balance sheet of Mr.Ganesh Modak Ltd. as on 31st March, 2019, giving the information required by the companies Act.of 2013.

**Q.4.B) Following is the balance sheet of Nilesh Ltd. as on 31st March,2018.**

(10)

Liabilities	Amount	Assets	Amount
11,200 equity shares of Rs.100 each	11,20,000	Buildings	7,50,000
9% preference shares of Rs.100 each	3,50,000	Machinery	4,40,000
10% Debentures	2,80,000	Cash	5,02,000
Creditors	1,75,000	Inventory	2,27,000
Bank overdraft	1,75,000	Debtors	1,44,000
		Preliminary Expenses	20,000
		Profit & Loss Account	17,000
	<b>21,00,000</b>		<b>21,00,000</b>

The board of directors decided to go in for internal Reconstruction with the approval of the shareholders. Following adjustments should be considered.

- Equity share is reduced to Rs.70 each and preference shares reduced by Rs.20 each.
- Preference dividend and debenture interest is outstanding for current year and it is to be paid off immediately.
- Machinery is to be valued at Rs.4,50,000
- Bank waived Rs.20,000
- Write off Fictitious Assets

Pass necessary journal Entries in the book of Nilesh Limited.

- Q.5. a)** Discuss the implications of unethical behavior for financial reports. Explain the effects of unethical behaviour on financial reporting. (10)
- b)** Discuss and explain the Principals Versus Rule based approaches of Ethical Behaviour. (10)

OR

**Write short notes (any four)**

- CSR (20)
- Disclosure of Tangible Assets in Company Balance Sheet.
- Internal Reconstruction Vs. External Reconstruction.
- Maximum Limits on Buyback
- Principal based approach to Professional Code of Ethics.
- Pre-acquisition dividend.



Time 3 Hours

Total Marks 100

N.B.:

1. All questions are compulsory
2. Figures to the right indicate full marks allotted to the question
3. Calculate figures upto two decimal points whenever required
4. Working should form part of the answer

Q.1 A) Select the most appropriate answer from the following: (any ten)

10 Marks

1. Cost accounting is directed towards the need of -----
  - Government
  - External users
  - Internal users
  - Shareholders
2. Continuous stock taking is a part of -----
  - Annual stock taking
  - Perpetual inventory
  - ABC analysis
  - none of the above
3. The store keeper should initiate a purchase requisition when stock reaches -----
  - Minimum level
  - maximum level
  - Reorder level
  - Average level
4. Material requisition is meant for -----
  - Purchase of material
  - supply of material from stores
  - Sale of material
  - Storage of material
5. Difference between attendance time and job time is -----
  - Standard time
  - Over time
  - Actual time
  - Idle time
6. Normal idle time -----
  - Can be avoided
  - Can be minimized
  - Cannot be avoided
  - Can be controlled



7. Directors remuneration and expenses form part of -----
  - Production overhead
  - Administration overhead
  - Selling overhead
  - Distribution overhead
8. Overhead Expenses can be classified according to -----
  - Functions
  - elements
  - Behavior
  - All of the above
9. In the cost sheet, income from sale of empty containers used for dispatch of the goods produced shall be -----
  - added to cost of production
  - deducted from cost of production
  - added to sales
  - ignored
10. Cost of production minus administration expenses equals to -----
  - prime cost
  - Cost of sales
  - Works cost
  - Work-in-progress
11. In Reconciliation statement, closing stock under valued in financial accounts is -----
  - Added to Financial profit
  - deducted from financial profit
  - Added to costing profit
  - Ignored
12. Interest on investment increases -----
  - Financial profit
  - Costing profit
  - Assets
  - None of the above

**Q.1 B) Match the Columns from the following: (any ten)**

**(10 Marks)**

	Column A		Column B
1	Interest paid on loans	A	Where all cost can be directly charged to a group of products
2	Job Costing	B	Expenses debited only in the financial accounts
3	Batch costing	C	Cost containing both fixed and variable elements
4	Advertisement	D	Where all cost can be directly charged to a specific job

5	Canteen Expenses	E	Reorder level - (Normal consumption * Normal reorder period)
6	Minimum stock Level	F	Regulation of cost
7	Gantt task and bonus system	G	Combination of time and piece work system
8	Halsey system	H	Number of employees
9	ABC Analysis	I	Bill of Material
10	Cost control	J	Bonus equals to 50% of the wages of time saved
11	Semi Variable Cost	K	Selective control
12	Material Requisition	L	Sales value

Q 2 From the following particulars prepare a Cost sheet showing total cost and cost per unit for the period ended 31<sup>st</sup> March, 2019. (20 Marks)

Particulars	Amount Rs.
Direct Wages	4,40,000
Purchase of Raw Material	9,60,000
Factory Rent	1,40,000
Cost of Catalogues	68,400
Sundry Expenses	74,000
Depreciation on plant and Machinery	76,000
Opening stock of Raw material	1,00,000
Repairs to Office furniture	50,000
Carriage outward	1,02,600
Interest on Loan	50,800
Closing stock- Raw Material	60,000
Free Samples	55,100
Audit Fees	46,000
Demonstration Expenses	53,200
Furniture Loss by fire	32,000
Indirect Material	1,04,000
Office Salaries	1,10,000
Storekeeper's Salary	36,000
Depreciation- Office Equipments	40,000
Commission on Sales	62,700
Direct Expenses	3,60,000
Material Handling Charges	44,000
Machinery Purchased	5,00,000

**Other information**

1. Closing stock of Finished goods was 2000 units to be valued at Cost of Production
2. Units Sold during the year 18,000
3. Profit desired is 20 % on Sales

Prepare a detailed Cost Sheet showing various elements of total and per unit cost and calculate selling price.

OR



Q 2 Following information is available for the year ended 31<sup>st</sup> March 2019

(20 Marks)

Direct Material		Rs. 72 per unit
Direct Labour		Rs. 30 per unit
Direct Expenses		Rs. 20 per unit
Factory Overheads		

	Fixed	Rs. 30,00,000
	Variable	Rs. 20 per Unit
Office Overheads-	Fixed	Rs. 25,00,000

Selling Overheads	Fixed	Rs. 10,00,000
	Variable	Rs. 50 per Unit

Units Produced and sold 50,000

Selling Price Rs. 400 per Unit

Following <sup>2 years</sup> estimates are available for the year ending 31<sup>st</sup> March 2020

- Units produced and sold will be doubled
- Direct Material Cost per Unit will increase by 25 %
- Direct Labour per Unit will decrease by 10 %
- Direct Expenses per unit will increase by 10 %
- All fixed Overheads will increase by 10 %
- All variable expenses will increase by 20 %
- 80 % of the total output will be sold in local market at a profit of 20 % on Cost
- Remaining 20 % output will be exported where the profit expected is 50 % on sales

Prepare Actual Cost Sheet for the year ending 31<sup>st</sup> March 2019 and Estimated Cost sheet for the year ending 31<sup>st</sup> March 2020 showing total and per unit Cost

Calculate profit for the year ending 31<sup>st</sup> March 2019

Calculate Selling Price for the Local and Export Market

Calculate estimated total Profit for the year ending 31<sup>st</sup> March 2020

Q 3 From the following information prepare Stores ledger & find out the value of closing stock as per FIFO and Weighted Average cost method. (20 Marks)

The stock in hand of a material as on 1<sup>st</sup> March 2019 was 5000 units at Rs 20 per unit.

Date 2019	Transaction	Units	Rate per unit Rs
2 march	Sales	3000	30
7 march	Purchase	8000	22
8 march	Purchase	4000	23
12 march	Sales	3000	40
14 march	Purchase	4000	25
26 march	Sales	6000	45

Shortage of 15 Units was found on 31<sup>st</sup> march 2019.

Out of purchases on March 7<sup>th</sup> 100 units were returned to the supplier on March 10<sup>th</sup>.

OR

Q 3 (a) A Company requires 20,000 Kgs of material Y for the year. Cost of Carrying one KG of material is calculated to be Rs. 20 per annum. It is estimated that expenses of placing an order would be Rs. 500 per order

Calculate EOQ and number of orders to be placed per annum.

(10 Marks)

Q. 3 (b) From the following information calculate Machine hour Rate for the machine

(10 Marks)

Particulars	Amount Rs.
Purchase price of the Machine	4,50,000
Installation Charges	50,000
Rent – Per Quarter	30,000
General Lighting for total area- Per Month	2,000
Insurance Premium for the machine per Year	6,000
Foreman's salary per annum	60,000
Estimated Repairs to Machine per annum	18,000

Power : 2 Units per hour @ RS 500 per 1000 units

Estimated life of Machine 10 years

Estimated Scrap Value at the end of 10<sup>th</sup> year Rs.1,00,000

Machine is expected to run for 20,000 hours during its life time

Machine occupies 25 % of the total area and foreman devoted 1/6<sup>th</sup> of his time for the machine

Q 4 The following data were obtained from the books of Aradhana Engineering Company for the half year ended 30<sup>th</sup> September 2018. The Company has Three production departments A,B and C And two Service Departments X and Y

(20 Marks)

Particulars	DeptA Rs	DeptB Rs	DeptCRs	DeptX Rs	DeptY Rs
Direct Wages Rs.	7,000	6,000	5,000	1,000	1,000
Direct Material Rs.	3,000	2,500	2,000	1,500	1,000
Employees Nos.	200	150	150	50	50
Electricity Kilo Watt	8,000	6,000	6,000	2,000	3,000
Light Points Nos.	10	15	15	5	5
Assets Values Rs.	50,000	30,000	20,000	10,000	10,000
Area Occupied sq. metres	800	600	600	200	200

The expenses for 6 months are:

OVER HEAD

Particulars	Rs.
Store Overheads	800
Motive Power	3,000
Lighting	2,000
Labour welfare	9,000
Depreciation	6,000
Repairs and Maintenance	1,800
General Overheads ( proportionate to Direct wages)	15,000
Rent and Taxes	1,200



[ Marks:100]

N.B: 1. All questions are **compulsory**.  
2. **Figures** to the **right** indicate full **marks**.

100

- 73471

- 10) Virtual banking aims at rendering banking services through \_\_\_\_\_.  
 a) Branch expansion                      b) Advancing cheap credit  
 c) Use of IT services                      d) Deposit mobilisation
- 11) Which of the following committee was established to suggest insurance sector reforms?  
 a) Malhotra committee                      b) Rangarajan committee  
 c) Narashimhan committee                      d) Raja chelliah Committee
- 12) Money market deals in the borrowing and lending of short term loans for a period of \_\_\_\_\_.  
 a) Less than or equal to 565 days                      b) Less than or equal to 465 days  
 c) Less than or equal to 365 days                      d) None of the above

**Q.1) (B) State whether the following statements are true or false ( any 10 )** **10**

- 1) The New Economic Policy 1991 was announced by the union finance Minister Dr. Manmohan Singh.
- 2) The SDGs and Millennium Development Goals (MDGs) are same.
- 3) The FDI policy 2017 has given a boost to foreign investments in startups.
- 4) Agricultural price policy is necessary to improve terms of trade in favour of farmers.
- 5) Share of co-operative banks in institutional agricultural finance is declining.
- 6) Regulated markets render useful service both to the producers and consumers.
- 7) IPO and FPO are identical methods of disinvestment.
- 8) SIDBI is only a refinancing agency and does not provide direct assistance to small units.
- 9) India has several legislations for prevention and control of industrial pollution.
- 10) Internet banking is a product of e-commerce in the field of banking and financial services.
- 11) Under call money market, funds are transacted on monthly basis.
- 12) Mutual funds in India have not helped the capital market to grow.

**Q.2) Answer any two of the following** **15**

- a) Discuss the role of social infrastructure in education.
- b) Examine various skill development and training programmes.
- c) Discuss the various advantages of foreign direct investment.

**Q.3) Answer any two of the following** **15**

- a) Explain the main features of the National Agricultural Policy 2000.
- b) Critically examine the agricultural price policy of the government of India.
- c) Discuss the various measures introduced by the government to improve agricultural marketing in India.

**Q.4) Answer any two of the following** **15**

- a) Enumerate the achievements of disinvestment policy in India.
- b) Discuss the measures to control industrial pollution in India.
- c) What role has the services sector played in India since 1991 ?



Q5)

Answer **any two** of the following

- a) Bring out the issues and challenges of banking industry in India.
- b) Explain the Structure of Indian money market.
- c) Examine the various capital market reforms introduced in India.

15

Q6)

Write short notes on (**any four**)

- a) Objectives of New Economic Policy
- b) Sources of agricultural finance
- c) Competition Act, 2002
- d) Recent trends in Insurance industry in India.
- e) Role of MNCs in India
- f) The major components of supportive enabling environment.

20

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Time: 3 Hours

Mark: 100

- N.B.** 1. All questions are compulsory  
2. Figures to the right indicate full marks

**I. (A) Select the most appropriate answer from the options given below (Any Ten)**

- 1) \_\_\_\_\_ is also called as Cause related Marketing
  - a) The Product concept
  - b) The Societal Marketing concept
  - c) The Marketing concept
  - d) The Selling concept
- 2) \_\_\_\_\_ is the first step in Marketing Research.
  - a) Setting objectives
  - b) Follow up
  - c) Defining the problem
  - d) Creating Research design
- 3) \_\_\_\_\_ is one of the techniques of CRM.
  - a) Market Segmentation
  - b) Market Domination
  - c) Customer Feedback
  - d) Market targeting
- 4) \_\_\_\_\_ refers to the set of marketing tools that the firm uses to pursue its marketing objectives in the target market.
  - a) Market Position
  - b) Marketing Mix
  - c) Marketing Research
  - d) Market Coverage
- 5) \_\_\_\_\_ is the act of creating a distinct place in the minds of the customers.
  - a) Positioning
  - b) Branding
  - c) Pricing
  - d) Labelling
- 6) In \_\_\_\_\_ pricing strategy, a firm offers the same product to customers at different prices.
  - a) Skimming
  - b) Penetration
  - c) Differentiated
  - d) Follow the leader
- 7) \_\_\_\_\_ is the form of Multi-level Marketing.
  - a) Pyramid Marketing
  - b) Network Marketing
  - c) Referral Marketing
  - d) All of these
- 8) Integrated Marketing Communication is a \_\_\_\_\_ activity.
  - a) One time
  - b) Occasional
  - c) Continuous
  - d) Rare
- 9) \_\_\_\_\_ Marketing refers to catering to specific needs of a small segment of consumers.
  - a) Aggressive
  - b) Niche
  - c) Online
  - d) Digital
- 10) \_\_\_\_\_ refers to online commerce transactions between customers.
  - a) B2B
  - b) B2C
  - c) C2C
  - d) None of these



11) \_\_\_\_\_ is not a suitable marketing strategy for Rural Markets.

- a) Syndicated Vans
- b) Banners
- c) Melas and Fairs
- d) Augmented Reality

12) \_\_\_\_\_ is a strategy by market followers.

- a) Flank defense
- b) Flank attack
- c) Adapter
- d) Pre-emptive defense

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

(10)

- 1) Test marketing means introducing the product in a small segment of the market.
- 2) Consumer behavior is accurately predictable.
- 3) Selective specialization is also called as Multi-segment market targeting strategy.
- 4) During decline stage, the firm incurs heavy promotional expenditure.
- 5) Strong brand associations lead to high Brand Equity.
- 6) Penetration pricing strategy may be adopted if there is intense competition.
- 7) The terms 'Multi-level Marketing' and 'Multi-channel Marketing' are synonymous.
- 8) Advertising is a non-paid form of sales promotion.
- 9) Data warehousing is one of the components of Sales Management.
- 10) Consumer organizations may provide assistance in legal cases.
- 11) Green Marketing helps firms to build their image.
- 12) Over promotion may lead to brand failures.

2. Answer ANY TWO of the following:

(15)

- a) Define Marketing. Explain its functions in detail.
- b) What is Data Mining? Discuss its significance in Marketing.
- c) Explain the term Market Segmentation? What are the bases of Market Segmentation?

3. Answer ANY TWO of the following:

(15)

- a) What is Branding? Discuss its components.
- b) What do you mean by Service Positioning? Discuss the challenges in Service Positioning.
- c) Explain the factors affecting the pricing of a product?

4. Answer ANY TWO of the following:

(15)

- a) Explain the traditional channels of distribution in Marketing.
- b) Explain the term Promotion Mix. Discuss the elements of Promotion-Mix.
- c) Discuss the process of Personal Selling.

5. Answer ANY TWO of the following:

- a) Explain the general role of consumer organizations in protecting consumers against unethical practices by marketers.
- b) What is Digital Marketing? Explain the trends in Digital Marketing.
- c) Discuss the skill sets required for effective Marketing.

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

- a) Marketing Information System
- b) Packaging
- c) Components of Sales Management
- d) Competitive strategies for market challengers.
- e) Brand Equity
- f) Green Marketing



[Time: 3 Hours]

[ Marks: 100]

Please check whether you have got the right question paper.

- H.B:
1. All questions are compulsory.
  2. Figures to the right state the marks allotted to the questions

4) Select the most appropriate answer from the options given below : (Any Ten) :

1. Export marketing usually involves \_\_\_\_\_  
 ◦ Extensive documentation ◦ Minimal competition  
 ◦ No risk ◦ Dominance of small enterprises
2. The risk of loss of goods while in transit due to theft or sea pirate attack is a \_\_\_\_\_ risk.  
 ◦ Legal ◦ Cargo  
 ◦ Commercial ◦ political
3. India is one of the largest exporters of \_\_\_\_\_.  
 ◦ Aircrafts and aircraft engines ◦ Fruits and vegetables  
 ◦ Olive oil based products ◦ Gems and Jewellery
4. \_\_\_\_\_ duty is based on both, the value of the goods as well as its physical qualities such as weight, volume or number.  
 ◦ Compound ◦ Specific  
 ◦ Protective ◦ Revenue
5. NAFTA is a trade agreement among \_\_\_\_\_ countries.  
 ◦ North America, Finland and Thailand ◦ Singapore, Malaysia and Cambodia  
 ◦ Canada, USA and Mexico ◦ India, China and Russia
6. \_\_\_\_\_ involves systematic gathering and evaluating information in foreign markets for identifying marketing opportunities and challenges.  
 ◦ Overseas market research ◦ PLC  
 ◦ Consular formalities ◦ Custom formalities
7. MEIS and SEIS are \_\_\_\_\_.  
 ◦ Government bodies ◦ Schemes introduced in FTP 2015-20  
 ◦ Rules for exporters and importers ◦ Export promotion organisations
8. All wild animals and exotic birds are included in \_\_\_\_\_ items.  
 ◦ Export with high duty ◦ Free export and import  
 ◦ Export with limited duty ◦ Prohibited
9. AEZs are aimed at developing exports of \_\_\_\_\_.  
 ◦ Aerospace industries ◦ Arts and handicrafts  
 ◦ Agricultural commodities ◦ Automotive industries
10. \_\_\_\_\_ scheme provides benefits with regards to procuring raw materials.  
 ◦ IRMAC ◦ ASIDE  
 ◦ MAI ◦ MDA
11. \_\_\_\_\_ is a body of Government of India, concerned with organising trade fairs and exhibitions in India and abroad.  
 ◦ FICCI ◦ ITPO  
 ◦ IIP ◦ IIFT
12. Under \_\_\_\_\_ scheme exporters can claim for the refund of customs duty paid on imports of raw materials, components and packing material.  
 ◦ DBK ◦ CGST refund  
 ◦ VAT refund ◦ EPCG



B) State whether the following statements are True or False : (Any 10)

- 1) Export marketing involves custom formalities.
- 2) Exporter marketers may face risk of cultural differences while exporting.
- 3) India is one of the leading exporters of IT and software services.
- 4) Ad Valorem and Countervailing are type of tariff barriers.
- 5) India is one of the founder members of WTO.
- 6) Consumer choices and degree of competition are important in market selection.
- 7) Five star export houses need to have minimum export of 10 million.
- 8) In Deemed exports, payments can be made in foreign as well.
- 9) In Maharashtra, 'Integrated Industrial Area' is introduced in failed SEZs.
- 10) Exporters can import second hand capital goods under MFN duty.
- 11) IIP is basically an academic institute with a status of deemed university.
- 12) EPCG scheme is concerned with providing IGST refund to exporters.

2. Answer any two of the following :

- a) What is Export Marketing? Explain the basic features of export marketing.
- b) Explain the various problems faced by India's export sector.
- c) Discuss India's services exports since 2015.

3. Answer any two of the following :

- a) Distinguish between tariff-barriers and non-tariff barriers.
- b) Discuss the negative impact of regional economic grouping on India.
- c) Explain the steps involved in market selection process.

4. Answer any two of the following :

- a) Explain in brief the highlights of India's Foreign Trade Policy.
- b) Briefly explain the negative list of exports.
- c) Discuss the benefits extended to STPs with regards to export incentives.

5. Answer any two of the following :

- a) Discuss in brief the ASIDE scheme extended to the Indian exporters.
- b) Briefly discuss the assistance provided by Commodity Board.



[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 allotted to the question.
  3. Working notes should form part of your answer.
  4. Use of simple calculator is allowed.

**A) Fill in the blanks with appropriate answer from the bracket and rewrite the statement.** (Any 10)

(10)

1. \_\_\_\_\_ is liable to pay income tax on his income received in India. (Resident / Non-resident / Both Resident and Non-resident)
2. As per Section 24, Standard deduction allowable on Let out house property is \_\_\_\_\_. (Rs. 30,000 / Actual amount spent on repairs / 30 percent of NAV)
3. Commuted pension received by a Government employee is \_\_\_\_\_. (Taxable / Exempt from tax / 1/3 exempt form tax)
4. Gas, electricity or water supply provided free of cost to an employee is \_\_\_\_\_. (exempt form tax / perquisite taxable in case of 'specified' employees / perquisite taxable in case of all employees)
5. Municipal tax is deducted from \_\_\_\_\_ of the house property. (Net Annual Value / Gross Annual Value / Municipal Valuation)
6. Sale of residential House Property is taxable under the head \_\_\_\_\_. (income form House Property / Capital gain / Profit from business or profession)
7. Gift received from father is \_\_\_\_\_. (Taxable as business income / Non taxable / Taxable as other income)
8. Gratuity received by Government employees is \_\_\_\_\_. (exempt form tax / taxed as capital gain / taxed as profit and gains of business)
9. Indian citizen leaving India for Employment is considered as resident in India in any previous year if he stays in India for minimum \_\_\_\_\_ days. (60 / 182 / 365)
10. Salary received by a partner from his firm is regarded as \_\_\_\_\_. (Profit and gains of business and profession / Income from salaries / Income from other sources)
11. If a residential house property is held for more than \_\_\_\_\_ it is considered as a long term capital asset. (12 months / 24 months / 36 months)
12. Deduction u/s 80 C is allowed to the maximum of \_\_\_\_\_. (Rs. 50,000 / Rs. 1,50,000 / Rs. 1,00,000)

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

(10)

1. Income received from smuggling activity is income as per Income Tax Act.
2. Avon Private Limited is a Partnership firm under the Income Tax Act.
3. Examination fees received by a professor of university of which he is an employee is taxable as Salary.
4. Entertainment Allowance received by Government employee is fully taxable.
5. Municipal taxes paid by tenant is allowed as deduction from income from House Property of the owner.



6. Deduction allowed under section 80 D for medical insurance premium paid by the assessee for self, spouse and dependent children, none of whom is senior citizens is Rs. 25,000.
7. Depreciation is allowed as deduction only when it is claimed as per Income Tax Act.
8. Remuneration received by Member of Parliament is taxed as Income under the head income from salary.
9. Past profit which was earned outside India by a non-resident but brought in India in current year is taxable in India in current year.
10. Agricultural income derived from cultivation of land in India is exempt from tax.
11. Gift received from a friend on Friendship Day of Rs. 49,000 during the year is exempt from tax.
12. Brokerage paid on sale of capital asset will reduce the amount of capital gain.

Mr. Ram Patil, who has physical disability to the extent of 50%, works with M/s Excel Engineering, Mumbai. He provides the following particulars of his income for the previous year ended on 31<sup>st</sup> March, 2019.

- 1) Basic Salary Rs. 48,000 per month
- 2) Dearness Allowance Rs. 20,000 per month
- 3) House Rent Allowance Rs. 15,000 per month [Exempt (under section 10) Rs. 9,000 per month]
- 4) Travelling Allowance for business tour Rs. 40,000 (Amount actually spent on travelling Rs. 26,000)
- 5) He was provided with the accommodation by his employer, the perquisite value of which was Rs. 48,000.
- 6) Bonus declared and paid by employer during the year was Rs. 18,000
- 7) Profession Tax paid Rs. 2,500
- 8) Employee's contribution to Provident Fund paid Rs. 52,000
- 9) Leave Encashment Rs. 27,000
- 10) Medical Allowance Rs. 45,000 per year

He is also the owner of two houses, he provides following information about the same:

**i) Let Out property :**

Fair Rent Rs. 24,000 per month, Municipal Valuation Rs. 26,000 per month, Actual Rent Rs. 28,000 per month, Municipal Taxes Rs. 30,000 (paid and borne by the tenant), Interest on housing loan Rs. 25,000

**ii) Self-occupied property :**

Fair rent Rs. 29,000 per month, Municipal Valuation Rs. 32,000 per month, Municipal Taxes paid Rs. 25,000, Interest on Housing Loan Rs. 32,000 loan taken on 1.04.2010

Following further details are provided for the year:

- a) Life Insurance Premium Rs. 25,000
- b) Deposit to Public Provident Fund Rs. 12,000

Compute his taxable income for the Assessment Year 2019-20.

OR

2 A) MR. Mangesh Rajawade is employed with M/s Sahyadri Traders. He gives you the following information for the previous year 2018-19. (10)

1. Basic salary Rs. 6,00,000 per annum
2. Bonus received Rs. 1,00,000
3. Children Education Allowance Rs. 5,000 per annum (exempt Rs. 1,200 per annum)
4. Dearness Allowance Rs. 1,50,000 per annum
5. Entertainment Allowance Rs. 50,000 per annum
6. House Rent Allowance Rs. 70,000 per annum (Exempt Rs. 28,000)
7. Uniform Allowance Rs. 16,000 per annum
8. Profession Tax Rs. 2,500 per annum paid
9. Medical insurance paid in cash Rs. 5,000 and paid by cheque Rs. 15,000
10. Purchase of national Saving Certificate VIII issue Rs. 15,000

Compute his taxable income for the Assessment Year 2019-20.

2 B) Mr. Jones owns the following houses that are used for residential purposes. The details of his houses are given below. Compute his income from house property for the assessment year 2019-20. (10)

Particulars	I (Self Occupied)	II (Let - out)	III (Let - out)
Standard Rent (p. a.)	1,80,000	2,40,000	2,88,000
Fair Rent	20,000 p.m.	16,000 p.m.	26,000 p.m.
Actual Rent	-	2,16,000 p.a.	23,000 p.m.
Municipal valuation (p.a.)	1,68,000	2,15,000	2,50,000
Municipal taxes paid	8,400	5% of Gross Annual Value	5% of Gross Annual Value
Interest on loan Borrowed	2,20,000 Loan taken on 1.04.2010	1,00,000 Loan taken on 1.04.2010	1,66,000 Loan taken on 1.04.2010

**Additional information:-**

- 1) The municipal taxes paid on House No. 2 are entirely paid by tenant.



- Q.3 A) Siddharth has earned the following income during the previous year ended 31<sup>st</sup> March 2019. (10)

Particulars	Amount
1. Income accrued in France and received in India	1,00,000
2. Income from business in U. S. A. controlled from India	32,000
3. Profit of a hotel business at South Africa also controlled from South Africa	30,000
4. <del>Past non-taxable</del> income brought to India	38,000
5. Rent received from a house in Mumbai	25,000
6. Income from proprietary business in Mumbai	30,000

Compute his total income for the assessment year 2019-20 assuming, as follows....

- He is a Resident and Ordinarily Resident.
- He is Resident but not Ordinarily Resident.
- He is non-Resident Indian.

- Q.3 B) Mr. Suresh purchased a house property of Rs. 2,50,000 on 2<sup>nd</sup> April, 2001. He made the following additions / alterations to the house property. (10)

Cost of construction of 1<sup>st</sup> floor in financial year 2003-04 Rs. 1,30,000.

Cost of construction of 2<sup>nd</sup> floor in financial year 2010-11 Rs. 1,40,000.

He sold above property on 20<sup>th</sup> October, 2018 for Rs. 25,00,000. He invested Rs. 1,00,000 in Rural Electrification Corporation Limited (RECL) bonds on 30<sup>th</sup> October, 2018.

The Cost Inflation Index (CII) for financial year are as follows:-

Financial year	CII
2001-02	100
2003-04	109
2010-11	167
2018-19	280

Compute the capital gain of Mr. Suresh for the Assessment Year 2019-20.

OR

- Q.3 C) Miss Sawant who is an Indian citizen went for employment for the first time to London on 1<sup>st</sup> April 2013 and came on a visit to India on 1<sup>st</sup> June 2018. She left for London on 30<sup>th</sup> December, 2018. Determine her residential status for the Assessment Year 2019-20. (10)

(10) D) Miss Ruchita furnishes the following particulars for the previous year ending 31-03-2019 and requests you to compute the taxable capital gain for assessment year 2019-20. (10)

- She had a Residential house purchased on 01-04-2001 for Rs. 5,00,000.
- In the year 2012-13 further construction and improvement cost was incurred Rs. 60,000
- On 10-05-2018 the house was sold for Rs. 50,00,000. Expenditure in connection with the transfer Rs. 5,000
- On 13-12-2018 she purchased new residential house for Rs. 25,00,000.
- She deposited Rs. 25,000 in eligible bonds issued by Rural Electrification Corporation Limited (RCEL) on 20-09-2018.
- Cost inflation index (CII) for financial year are as under:

Financial year	CII
2001-02	100
2012-13	200
2018-19	280

Mrs. Manisha is the proprietor of XYZ & Co. Following is the Profit and loss account for the year ended 31<sup>st</sup> March 2019: (20)

Particulars	Rs.	Particulars	Rs.
To Salaries	2,15,000	By Gross Profit	12,75,300
To Conveyance	23,050	By Income Tax Refund	35,700
To General expenses	22,900	By Agricultural Income from cultivation of land in India	45,000
To Interest paid	50,000	By Rent from House Property (LOP)	1,80,000
To GST (Goods and Service Tax)	69,000	By Interest on Saving Bank Account	13,000
To Municipal Taxes on House Property	18,000	By Share of Profit from Partnership firm	65,000
To Advertisement expenses	25,000		
To Staff Welfare	18,050		
To Depreciation	28,000		
To Stationary expenses	20,000		
To Net profit	11,25,000		
Total	16,14,000		16,14,000

Additional information:

- General expenses includes Rs. 15,000 Paid as contribution to LIC Pension Fund.
- Interest paid includes Rs. 28,400 interest on Housing Loan paid to Nationalized Bank.
- GST includes Rs. 10,000 paid towards penalty for delay in filling of returns
- Income Tax refund includes interest on income tax refund Rs.5,700.

Compute the Net Taxable Income of Mrs. Manisha for the Assessment Year 2019-20.

OR



Q.4

Mr. Mahesh is the proprietor of LMN & Co. Following is the Profit and loss account for the year ended 31<sup>st</sup> March 2019:

Particulars	Rs.	Particulars	Rs.
To Salaries to staff	3,95,000	By Gross Profit	10,00,500
To Rent	87,000	By Interest on PPF	25,000
To Printing expenses	22,900	By Salary from Patel & Co.	6,72,000
To General expenses	65,000	By Old bad debt recovered	17,500
To Interest paid	69,000	By Gift from father	25,000
To Advertisement expenses	18,000		
To Conveyance	32,100		
To Office Expenses	25,000		
To Motor car expenses	10,500		
To Life Insurance Premium	18,000		
To Depreciation	32,500		
To Net profit	9,65,000		
Total	17,40,000		17,40,000

**Additional information:**

- Motor car expenses includes personal motor car expenses to the extent of 25%.
- Depreciation as per Income Tax Rules is Rs. 28,700.
- Old bad debts recovered in respect of which deduction is not allowed in the past.
- Interest paid includes Interest of Rs. 22,000 on loan for higher education of his Son.
- Mr. Mahesh is also in service with M/s. Patel & Co. and the details regarding salary received are as under:
  - Basic salary Rs. 20,000 per month
  - Dearness Allowance Rs.25,000 per month
  - House Rent allowance received Rs.5000 per month (exempt to the extent Rs. 2000 per month).
  - Bonus Rs.48,000
  - Entertainment Allowance Rs. 2,000 per month.
  - Professional Tax paid Rs.2,500.

Compute the Net Taxable income of Mr. Mahesh for the Assessment Year 2019-20.

- Q.5 A) Discuss the provision of Income Tax Act, 1961 regarding Residential status of an Individual. ✓ (10)
- B) Define and explain 'Person' and 'Previous year' as per Income Tax Act, 1961. ✓ (10)

**OR**

Q.5

Write short notes (Any four)

- Gross Annual Value
- Allowable depreciation from profit and gains business and profession.
- Deductions U/S 80 C.
- Perquisites under Income from salaries.
- Deemed to be let out property.
- Income from other sources.

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 spreadsheet (True/False) (2)
- (a) Shift key is used to select a non-contiguous range.
  - (b) There are two types of cell references.
  - (c) A pivot table is a dynamic summary of the data.
- (B) Attempt any **two** sub-questions from (d), (e), (f) in MySQL (Multiple Choice) (2)
- (d) To indicate that there should be 5 integers and 2 decimal positions we use \_\_\_\_.  
i) DECIMAL(7,2) ii) DECIMAL(5,2) iii) DECIMAL(2,5) iv) DECIMAL(2,7)
  - (e) When one query is written within another query it is termed as a \_\_\_\_.  
i) Mini query ii) Net query iii) Sub query iv) Tied query
  - (f) In MySQL, the operator LIKE "%R" finds match for a string \_\_\_\_.  
i) Ending with R ii) Starting with R iii) Containing R iv) Containing R%
- (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) The data transmission can take place without a protocol.
  - (h) In client server architecture, all resources are controlled by the server.
  - (i) In ring topology failure of one node will not affect the functioning of the network.
  - (j) Coaxial cable can be used over longer distances than twisted-pair cable.
  - (k) A bridge is a device using which we can segment a larger network into two smaller, more efficient networks.
  - (l) IP addresses are easier to remember.
  - (m) Face book is a search engine.
  - (n) Emails cannot be sent with attachments.
  - (o) Vishing uses VoIP to make a phishing attack.
- (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) A \_\_\_\_ network spans a number of cities and countries.  
i) LAN ii) MAN iii) WAN iv) None of these
  - (q) The transmission medium that carries the message is referred to as the \_\_\_\_.  
i) Protocol ii) gateway iii) Communication channel iv) Transport
  - (r) In \_\_\_\_ topology all nodes are connected with a single cable.  
i) Bus ii) Ring iii) Star iv) None of these
  - (s) POP stands for \_\_\_\_.  
i) Post Office Protocol ii) Post Open Protocol  
iii) Post Operate Protocol iv) None of these
  - (t) As the data packet moves from upper layers to lower layers, headers are \_\_\_\_.  
i) Added ii) Rearranged iii) Deleted iv) Modified
  - (u) The activity of updating a blog is called \_\_\_\_.  
i) Blogging ii) Blogger iii) Presenter iv) Hacking



- (v) \_\_\_\_\_ is a meta search engine.  
 i) Dogpile      ii) Google      iii) Alta Vista      iv) Yahoo  
 (w) An IP address is made up of \_\_\_\_\_ bits.  
 i) 64      ii) 32      iii) 16      iv) 8

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

(b) Write a note on Bridge and Router.

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

(c) What is electronic mail? State advantages and importance of e-mail.

(d) Write short notes on sniffing and spoofing.

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

(a) Write MySQL statement to create a table called PAYROLL having the columns Employee Number (ENO, integer, Primary key), Employee Name (ENAME, character with variable width 25 columns, should not be empty), Date of Joining (DOJ, Date) and Salary (SALARY, width of 9 including 2 decimals, default value 18000).

(b) Write MySQL statement to create a table called ABFOUNDATION having columns Donor Identity Number (DNO, Integer, Primary key), Donor Name (DNAME, character with width 20 columns), Donor Email Address (DEmail, character with variable width 15 columns), Amount Donated (DAMT, integer, not negative), Date of Donation (DT, Date).

(B) Answer any one sub-question from (c), (d) in MySQL (7)

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

- 1) UPPER()      2) LTRIM()      3) RIGHT()      4) DATE()  
 5) ROUND()      6) POW()      7) MONTHNAME()

(d) There exists a table FLIPKART having the columns Customer Number (CNO, integer), Customer Name (CNAME, character), Product Name (PNAME, character), Total Cost (TCOST, integer) and Date of Purchase (PURDT, date). Write MySQL statements for the following.

i) Display the structure of the table FLIPKART.

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

CNO	CNAME	PNAME	TCOST	PURDT
1001	ADITYA	Realme2Pro	9000	2019-04-10

iii) Delete the row where Customer number is 950.

iv) Add a new column Discount (DISC, integer) at the end of the table FLIPKART

v) Change the Product Name to NOKIA for Customer name "Ramesh Shah".

vi) Change the size of the column CNAME to 25 columns.

vii) Rename the table FLIPKART as FLIPCART.

- Q4. (A) Answer any one sub-question from (a), (b) in MySQL (8)
- (a) There exists a table GOAIR having the columns Flight Number (FNO, integer), Destination Name (DNAME, character), PRN Number (PRN, integer), Fare Amount (FARE, numeric).  
Write MySQL statements for the following.  
i) Display Flight Number, Destination Name and Fare Amount from this table.  
ii) Display Flight Number and Fare Amount for the records where Fare Amount is below the average Fare Amount.  
iii) Display PRN Number, Destination Name for the records where Fare Amount is equal to the Highest Fare Amount.  
iv) Display Destination Name, maximum Fare Amount and total Fare Amount from the table for each Destination Name.  
v) Display all the rows from this table in the descending order of Fare Amount.
- (b) There exists a table ABPCOLLEGE containing columns Roll Number (RNO, integer, primary key), Name (SNAME, character), Class (CLASS, character). There exists another table RESULT containing columns Roll Number (RNO, integer, primary key), Total marks (TOTAL, integer), Percentage (PERCENTAGE, integer) and Grade (GRADE, character).  
Write MySQL statements for the following.  
i) Display Name, Class, Total marks and Grade of a student with Total Marks more than 560 using both the tables.  
ii) Display Name, Class and Grade of students getting "O" Grade using both the tables.  
iii) Display Roll number and Total marks of students who have scored more than average Total Marks using table RESULT.  
iv) Display Roll Number and Name of students whose Roll Number is divisible by 7 using table ABPCOLLEGE.  
v) Display all the records from the table ABPCOLLEGE of the class "T.Y.B.COM."
- Q4. (B) Answer any one sub-question from (c), (d) in MySQL (7)
- (c) There exist a table called BATAS containing columns Employee Name (ENAME, character), Department Name (DEPT, character), Date of Joining (DOJ, date), Salary (SALARY, numeric) and Age (AGE, integer).  
Write MySQL statements for the following:-  
i) Display Department Name, total salary and average Salary for each Department.  
ii) Display Date of Joining, minimum and maximum of the Salary as per date of Joining.  
iii) Display all the rows where the Salary is equal to maximum Salary.  
iv) Display Employee Name, Department Name and Salary where Age is more than 55.



- (d) There exists a table TAX having the columns Permanent Account Number (PAN, integer), Name (NAME, character), City (CITY, character), Taxable Income (INC, integer) and Income Tax (ITAX, integer).  
Write MySQL queries for the following.
- Display all the rows from this table where the first letter in the Name is 'U'.
  - Display all the rows from this table in the descending order of Taxable Income.
  - Display the columns Permanent Account number, Name and Income Tax from this table.
  - Display Permanent Account number, Name and Taxable Income from this table where Income Tax is more than 200000.
  - Display all the rows from this table.
  - Display the total Income Tax collected from this table and label it as TOTAL TAX.
  - Display Name, City and Taxable Income of the Employee whose name is "Kalpesh Joshi".

Q5. (A)

- (a) Answer **any one** sub-question from (a), (b) in MS-EXCEL  
The following data has been entered in a worksheet.

(8)

	A	B	C	D	E
1	F NAME	GENDER	DEPARTMENT	CITY	SALARY
2	NIHAL	M	EXPORT	PUNE	50000
3	GAYATRI	F	ADMIN	MUMBAI	80000
4	RAMYA	F	IT	NASIK	98000
5	SMITH	M	IT	NASIK	70000
6	ALAN	M	EXPORT	PUNE	35000
7	SRUSHTI	F	ADMIN	PUNE	74000
8	POOJA	F	EXPORT	MUMBAI	65000
9	SAIF	M	ADMIN	PUNE	63000
10	PRANAV	M	ADMIN	MUMBAI	78000

Write the steps to create a Pivot table showing the average salary and maximum salary department wise in column G.

- (b) In the following worksheet the cost of machinery is entered in cell B2, number of years is entered in B3 and rate of depreciation is entered in cell B4

	A	B	C	D	E	F
1				YEARS	DEP	WDV
2	COST	1000000		1		
3	YEARS	6		2		
4	RATE	12%		3		
5				4		
6				5		
7				6		

Write steps to obtain the year wise depreciation DEP and written down value WDV in columns E and F respectively where depreciation is computed using reducing balance method.

Q5. (B)

- (c) Answer **any one** sub-question from (c), (d) in MS-EXCEL  
The following data has been entered in a worksheet:

(7)

	A	B	C	D	E
1	NAME OF SALESMAN	SALES	COMMISSION	ADDITIONAL COMMISSION	TOTAL COMMISSION
2	Shantanu	58000			
3	Vijay	23800			
4	Bhavana	56000			
5	Karan	72300			
6	Shiv	64200			
7	Poornima	28000			

Write the steps to calculate

- Commission at the rate of 15%.
  - Additional Commission at the rate of 20% or Rs.5000 whichever is maximum.
  - Total Commission = Commission + Additional Commission.
- (d) Explain the following built in functions in MS-EXCEL
- PV()
  - NPER()
  - PPMT()
  - SUM()
  - MIN()
  - ABS()
  - ROUNDDOWN()

*Labour Cost Statement*  
*Earnings P F*