



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE &
ECONOMICS

ISO 9001 : 2015 Certified

NOTICE

DATE - 29/07/2024.

ATKT Internal Examination Oct., 2024.

BBI (SEM. V)

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. **Date of Submission of the Project Saturday, 17th August, 2024- on the third floor staff room-** timing as per the table given below.
2. Students must write their Internal ATKT project in their own handwriting on A4 size foolscap paper. On top of every page a student has to write his/her Complete Name, Program (Dept.), Semester, Roll no., Class and Contact No.
3. Student has to attach a photocopy of questions allotted to him/her along with his answers.
4. Student has to attach an ATKT fee payment receipt along with his/her project.
5. On the date of submission, there will be a viva voce for which the student has to present himself/herself, failing which he/she will be marked absent.
6. Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.
7. Student who has any query or a student who has paid his/her atkt fees but not allotted questions is required to mail to durgesh.k@dalmialionscollege.ac.in on or before 3rd August, 2024 relating the same along with proof of payment.

CA Durgesh Kenkre
Exam Convenor

Ms. Subhashini Naikar
Vice Principal, SFC

Prof. (Dr.) D. N. Ganjewar
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Name of the subject	Name of the teacher	Timing
International Banking & Finance (04)	Ms.Ruchira Prabhutendolkar	9.30 am to 10.00 am
Research Methodology (01)	Dr. Ms. Sheetal Poojary	9.30 am to 9.45 am
Financial Reporting & Analysis (04)	CA Durgesh Y. Kenkre	9.30 am to 10.00 am
Auditing-I (04)	Ms. Sailee Shringarpure	10.05 am to 10.30 am
Strategic Management (03)	Ms. Ridhisha Tarkari	10.05 am to 10.30 am
Financial Services Management (03)	Ms. Sneha Hathi	10.35 am to 11.15 am

INTERNAL ATKT PROJECT TOPIC QUESTIONS FOR VIVA VOCE

INTERNATIONAL BANKING & FINANCE

1) **MS. JAIN TANISHA:**

- Give the meaning and scope of International finance.
- Write the merits of fixed and floating exchange rate.
- How is the exchange rate determined?
- Spot rate is Rs.61 per \$. Interest rate in India is 8% p.a. Interest rate in Us is 5% p.a. Calculate possible 6 months forward rate.

2) **MR. SHARMA AMAN:**

- Explain the concept of balance of payment in detail
- Write the demerits of fixed and floating exchange rate.
- Explain interest rate parity and purchasing power
- Spot rate is Rs.61 per \$. G month forward rate is Rs.61.893. Interest rate in Us is 5 percent per annum. Find the interest rate in Indian currency.

3) **MR. SINGH RAVISHANKAR:**

- What do you mean by deficit in balance of payment?
- What are the different types of capital flows?
- Explain the importance of arbitrage.
- Given : Spot rate 1 Euro= SGD 1.863
73 days forward: 1 Euro= SGD 1.8704
Euro interest rate: 3.25% p.a.
Find SGD interest rate.

4) **MS. KAMKALI VAISHALI:**

- Explain in detail the concept of currency convertibility
- Write short note on FDI's
- What do you mean by Direct and indirect rates and cross rates?
- Spot USD/INR quote is 62.1295; USD interest rate is 3.25% p.a.;INR interest rate is 6.50% p.a. Find 9 month forward rate.

RESEARCH METHODOLOGY

1) **MS. KAMKALI VAISHALI:**

- Define research, give its meaning and objectives.
- Explain hypothesis with reference to definition, nature and sources.
- What are the different types of research reports?
- Write a short note on experimental techniques of data collection.

FINANCIAL REPORTING AND ANALYSIS

1) **MS. JAIN TANISHA:**

- a) Bill drawn on 13/3/2021 for Rs.15000 will fall due for payment on 16/6/2021. The bill was discounted with the bank @ 12% p.a. Determine the amount of discount, rebate on bill and pass journal entry relating to closing rebate on bill.
- b) D Ltd. gives you the following information in respect of its Marine insurance business from which you are asked to prepare their Revenue Account for the year ended 31/3/19:
 Claims paid less re-insurance Rs.1600, Premiums received less re-insurance Rs.2800, Expenses of management Rs.600, Commission on direct business Rs.300, commission on reinsurance ceded Rs.100, commission on reinsurance accepted Rs.170, Interest and dividend (net of TDS) Rs.270, TDS on interest and dividend Rs.30, Legal fees Rs.130, depreciation Rs.70
 Other information:
 a) Claims of Rs.600 and Rs.800 were due but not paid as on 31/3/18 and 31/3/19 respectively.
 b) Expenses of management include Rs.150 and Rs.130 being surveyor's fees and medical expenses respectively both relating to claims.
 c) Reserve for un-expired risk on 1/4/18 was Rs.850
- c) Explain Cash flow from operating activities (Indirect method)
- d) Explain the concept of whistle blowing

2) **MS. JAIN TAVISHA:**

- a) Write a short note on cash reserve ratio.
- b) Bill drawn on 12/2/2021 for 3 months for Rs.18000 was discounted with the bank @12% p.a. Determine the amount of discount, closing rebate and pass journal entry for closing rebate.
- c) From the following figures relating to H2 Insurance Company for the year ended 31/3/2023, you are required to prepare the Fire Revenue Account:

Particulars	Rs.
Reserve for unexpired risk on 31/3/2022	6,00,000
Additional reserve on 31/3/2022	50,000
Claims outstanding: 31/3/2022	2,00,000
31/3/2023	1,00,000
Claims paid	7,00,000
Reinsurance premium paid	50,000
Reinsurance premium received	20,000
Premium received	20,00,000
Commission on: Direct business	30,000
Reinsurance accepted	10,000
Reinsurance ceded	7,000
Expenses of management	5,00,000
Legal expenses	30,000

Interest, dividend and rent (net off TDS Rs.3,000)	87,000
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- d) What is the need to learn ethics? Explain company code ethics.

3) **MR. SINGH RAVISHANKAR::**

- a) Write a short note on Rebate on bill discounted.
b) D Bank Ltd. has discounted the following bills at 14% discount:

Bill no.	Drawn on	Due date and Amount (Rs.)
1	22 nd Jan.	20 th April 12000
2	14 th Feb.	3 rd May 15000
3	27 th Feb.	29 th May 18000
4	4 th March	7 th June 20000

Calculate the amount of closing rebate on bill discounted assuming that bank closes its books on 31st March, every year.

- c) Write a short note on reserve for unexpired risk.
d) From the following figures taken from the books of H3 Insurance company, prepare Revenue account in respect of Marine Department for the year ended 31/3/2023:

Premium received Rs.18,75,000, Premium o/s on 31/3/2023 Rs.1,25,000, Premium on reinsurance ceded Rs.2,20,000, Claims paid Rs.10,54,000, O/s Claims on 1/4/2022 Rs.1,89,000, Claims o/s on 31/3/2023 Rs.2,25,000, Expenses of management Rs.4,65,000, Interest and dividend (gross) Rs.1,65,000, TDS on interest and dividend Rs.35,000, COMmission paid Rs.1,92,000 and profit on sale of investments Rs.47,000.

Other information:

- a) Expenses of management includes Rs.40,000 and Rs.60,000 being surveyor's fees and legal expenses relating to claims.
b) Balance of Marine fund on 1/4/2022 was Rs.18,00,000 (including additional reserve Rs.2,00,000)
c) Additional reserve at the end is to be increased by 5% of the net premium.

4) **MS. KAMKALI VAISHALI:**

- a) Write a short note on Standard and substandard asset.
b) From the following information given to you by J Bank Ltd. prepare their Profit & Loss Account for the year ended 31/3/2019:

Interest on cash credit Rs.1800, Interest on overdraft Rs.1600, Interest on loans Rs.2000, Discount on bill Rs.1450, Rebate on bill discounted (closing) Rs.150, Interest to BOI Rs.100, Interest from MSCB Rs.120, Interest on savings account Rs.900, Interest on term deposit Rs.1800, Interest on current account Rs.100, Interest to RBI Rs.100, Commission, Exchange and Brokerage Rs.700, Sundry income Rs.200, Sundry charges Rs.300, Establishment expenses Rs.600, Loss on sale of investments Rs.50, Salaries to staff Rs.1200, Rent, rates and taxes Rs.600, Repairs and maintenance Rs.400, Depreciation Rs.200, Legal charges Rs.180, Audit fees Rs.120, Insurance Rs.150, Advertisement Rs.120, Printing & stationery Rs.170, Bad debts Rs.130, Electricity charges Rs.180.

Transfer 20% to Statutory Reserve. Transfer 5% to other Reserves. Directors proposed a dividend of 10% on Share capital of Rs.500.

- c) Write a short note on premium.
d) What is the relevance of ethical behaviour in accounting?

AUDITING- I

1) MS. JAIN TANISHA:

- a) Define auditing and give its objectives.
- b) Advantages and disadvantages of test check.
- c) How will you vouch sales on approval?
- d) How will you verify furniture and fixtures?

2) MR. SHARMA RISHIKESH:

- a) Define frauds and explain the different types of frauds.
- b) Distinguish between internal and external checks.
- c) How will you vouch consignment sales?
- d) How will you vouch for advertisements?

3) MR. SHARMA AMAN:

- a) What do you mean by error? Explain the different types of errors.
- b) Distinguish between internal and external audit.
- c) How will you vouch sales return?
- d) How will you verify investments?

4) MS. KAMKALI VAISHALI:

- a) Limitations of audit.
- b) Distinguish between auditing and accounting
- c) What are the principles of internal audit?
- d) How will you vouch for the recovery of bad debts?

STRATEGIC MANAGEMENT

1) MR. SHARMA RISHIKESH:

- a) Define strategic management. List the different levels of strategic management.
- b) What is the importance of politics in strategic management?
- c) What is the impact of legal factors in strategic management?
- d) Explain the role of the information system in strategic management.

2) MR. SINGH RAVISHANKAR:

- a) What are the features of evaluation in strategic management?
- b) Write a note on strategic implementation.
- c) List the factors of strategic choice.
- d) Explain digitization as a corporate level strategy.

3) MS. KAMKALI VAISHALI:

- a) What are the principles of good strategy?
- b) What are the elements of strategic management?
- c) Explain the role of social environment in strategic management environment.
- d) What do you understand by environmental scanning?

FINANCIAL SERVICES MANAGEMENT

1) **MS. JAIN TANISHA:**

- a) Define and explain financial services.
- b) What is the need for financial innovation?
- c) Distinguish between merchant banks and commercial banks.
- d) What are the problems faced by merchant bankers in India?

2) **MR. SHARMA RISHIKESH**

- a) What are the challenges faced by the financial sector in India?
- b) What are the qualities of a good merchant banker?
- c) Explain the scope of merchant banking in India.
- d) What are the different types of services offered by merchant banks?

3) **MS. KAMKALI VAISHALI:**

- a) Explain the structure of mutual funds.
- b) Write short note on NAV with example.
- c) Explain the modus operandi of factoring
- d) Distinguish between factoring and discounting.