



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

NOTICE

ATKT Internal Examination APRIL, 2024, BMS (SEM. V)

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Date of Submission of the Projects-**05th April, 2024, Timing 09:00 am to 10.00 am.**
2. Reporting time for students: at least 10 minutes before the mentioned time.
3. **Venue:** Third floor staff room.
4. Students have to be present in person for the submission.
5. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
6. Print out of the questions uploaded should be attached along with the project. Students should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked ABSENT for the said subject.
9. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.
10. NOTE - Students who has paid ATKT fees for internal component but has not been allotted questions or has any query is requested to contact CA Durgesh Kenkre on or before, 30th March 2024 by mailing on durgesh.k@dalmialionscollege.ac.in and bmsdept@dalmialionscollege.ac.in

Kindly follow the following schedule to your project submission and viva:

SUBJECT	FACULTY
CUSTOMER RELATIONSHIP MANAGEMENT	Mr. Nirav Tawadia
CORPORATE COMMUNICATION AND PUBLIC RELATIONS	Mr. Nirav Tawadia
INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	CA Durgesh Kenkre
FINANCIAL ACCOUNTING	CA Durgesh Kenkre
RISK MANAGEMENT	CA Durgesh Kenkre
DIRECT TAX	CA Durgesh Kenkre

Prof. Durgesh Kenkre
Exam Convenor
Date - 27th March, 2024.

Prof. Subhashini Naikar
Vice Principal, SFC

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

CUSTOMER RELATIONSHIP MANAGEMENT

KAI RIMA

1. Explain the benefits of CRM to customers and organizations.
2. Write short notes on: cross selling and up selling.
3. What are the different types of data? Explain each in brief.
4. What are the ethical issues in CRM?
5. Explain the CRM strategy cycle with the help of a suitable diagram.

SHARMA ADITYA

1. Explain the Cross-Selling and Up-Selling concept.
2. What is Web Based Self Service? Explain.
3. Write a note on Business to Business CRM.
4. Explain Customer Satisfaction and Loyalty.
5. Write about Mobile-CRM.

CORPORATE COMMUNICATION AND PUBLIC RELATIONS

BHATI RONIT

1. Explain in detail the situational theory used in public relations.
2. Explain the role of communication in a crisis.
3. Give the reasons for emerging international public relations
4. Write short notes on: e-media and e-internal communication.
5. How effective are corporate blogs in today's scenario?

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

MUKRI AMAN

1. Define corporate blogging and list its characteristics.
2. Write a detailed note on e-brand identity and company reputation.
3. What are the different types of communication technology?
4. What are the benefits of good employee communication?
5. Explain the diffusion theory used in public relations.

GOSAI SEJAL

- 1) What are the factors affecting selection of investment alternatives?
- 2) Distinguish between systematic risk and unsystematic risk
- 3) Mr. Aakash has two investment options i.e. Security – M and Security – N worth price Rs. 400 and Rs. 450 respectively:

Security M		Security N	
Probabilities	Expected Price	Probabilities	Expected Price
0.3	420	0.5	480
0.5	450	0.4	490
0.2	460	0.1	460

Calculate expected returns and standard deviations. Out of these two which is better investment option?

- 4) Calculate beta β in case of share of N Ltd., whose returns and market portfolio returns are given below

Year	N Ltd.	Market Portfolio Returns
1	20	14
2	24	18
3	10	9
4	15	14
5	(-) 10	(-) 8
6	12	10
7	18	16
8	28	30
9	33	35
10	40	42

- 5) Ms. S purchased 1000 shares of ABC Ltd. @ Rs. 100 each on 1st January, 2009. She paid a brokerage of Rs. 500. During the year 2010 she received bonus shares of ABC Ltd. in the ratio of 3:5. She also received dividends from the company as follows:

October 2009 Rs. 500
October 2010 Rs. 750

She sold all her holdings in January 2011 @ 135 each. She had to pay a brokerage of Rs. 875. Calculate the holding period return.

TIWARI SIDDHI

- a) Explain the Dow Jones theory in detail.
- b) Write short notes on: Candlestick chart and Oscillators.
- c) What are the factors that affect investment decisions in portfolio management?
- d) Beta factor of a portfolio is measured at 1.35. Returns on Market portfolio indicate that Rs.1000 invested will fetch Rs. 153 in an year. RBI bonds, guaranteed by the central Government yields 4.50%. Actual return of the portfolio is 25%. Find the Jensen's Alpha.
- e)

State of Economy	Probability	Stock X	Stock Y
Boom	0.5	30	35
Normal	0.3	35	40
Recession	0.2	25	30

Calculate the expected rate of return and standard deviation of both the stocks.

FINANCIAL ACCOUNTING

MUKRI AMAN

1. On 1/1/2019, A held 1000, 12% Debentures in BMS Ltd. of face value Rs.100 as investments. The cost price of the investments were Rs.91000. Interest is payable annually on 31/12 every year. On 1/4/2019, A purchased 200 such debentures at Rs.98 cum-int. On 1/9/2019, he sold 300 of such debentures at Rs.96 ex-int. On 1/12/2019, he sold 500 of such debentures at Rs.99 cum-int. Prepare an investment account in the books of A. A closes his books of accounts on 31/12 every year.

2. B Ltd. exported goods to G of Germany worth £5000 on 8/2/19 when exchange rate was 1£= Rs.80. G made payment on 11/03/19 when the exchange rate was 1£= Rs.79. Pass journal entries for the above in the books of B Ltd.

3. G Ltd. came up with a public issue of 3000000 equity shares of Rs.10 each at Rs.15 per share. Lion, Tiger and Bear took underwriting of the issue in a 3:2:1 ratio. Applications were received for 2700000 shares. Marked applications were received as : Lion 800000 shares, Tiger 700000 shares and Bear 600000 shares. Compute the liability of each underwriter.

4. K Ltd. invited applications from the public for 100000 equity shares of Rs.10 each at a premium of Rs.5 per share. The entire issue was underwritten by four underwriters Kumar, Kapoor, Khanna and Khan to the extent of 30%, 30%, 20% and 20% respectively with the provisions of firm underwriting of 3000 shares, 2000 shares, 1000 shares and 1000 shares respectively. The underwriters were entitled to maximum commission under the law. Company received applications for 70000 shares (excluding firm underwriting) from the public out of which applications for 19000 shares, 10000 shares, 21000 shares and 8000 shares were marked in favour of Kumar, Kapoor, Khanna and Khan respectively. Calculate the liability of each underwriter assuming that the benefit of firm underwriting is not given to each underwriter. Determine the commission payable to each underwriter

GOSAR SEJAL

1. On 1st April, 2012, Mr. Balu held 500, 6% Bonds of Rs.100 each at a cost of Rs.48000. Interest is payable on 30th June and 31st December every year. He entered into the following transaction for the year ended 31st March, 2013: Purchases: 1/5/2012, F. V. of Rs.10000 at Rs.102 cum-int. 1/9/2012, F. V. of Rs.30000 at Rs.105 ex-int. Sale: 1/8/2012, F. V. Rs.15000 at Rs.104 cum-int. 1/1/2013, F. V. Rs.15000 at Rs.102 cum-int. Show investment account in the books of Mr. Balu for the year ended 31/3/2013.

2. On 1/4/12, Mr. Vijay had 40000 equity shares of Rs.10 each of Ajay Ltd. purchased at a cost of Rs.15 per share. On 1/5/12, he purchased 10000 equity shares of Rs.10 each of Jay Ltd. at Rs.25 per share and on the same day he purchased 20000 equity shares of Ajay Ltd. at Rs.22 per share. The directors of Ajay Ltd. announced a rights issue of one share for every three shares held at Rs.20 each. Full amount was payable by 31/8/2012. Mr. Vijay renounced 40% of his rights at Rs.5 per share and subscribed for the balance. On 1/12/12, Mr. Vijay sold his 5000 shares in Ajay Ltd. and 2000 shares in Jay Ltd. at Rs.30 each and Rs.27 each respectively. Prepare investment account in equity shares of Ajay Ltd. and Jay Ltd.

3. On 1/1/19, 200, 6% Debentures of Rs.100 of BMS Ltd.were held as investments by F at a cost of Rs.18200. Interest is payable half yearly on 31st December and 30th

June every year. Following transactions have taken place during the calendar year 2019: 1/4, Rs.4000 of such debentures were purchased at Rs.98 cum-int. 1/9, Rs.6000 of such debentures were sold at Rs.96 ex-int. 1/12, Rs.8000 of such debentures were sold at Rs.99 cum-int. Market price of the debentures on 31/12/19 was Rs.102. Prepare an investment account for the year ended 31/12/2019.

4. J Ltd. made a public issue of 125000 equity shares of Rs.100 each. The entire issue was underwritten by four parties: Gabbar, Dang, Mogambo and Shaakal in the ratio 6:5:5:4 respectively. The underwriters also agreed upon a firm underwriting of 4000, 6000, Nil and 15000 equity shares respectively. Total subscriptions, excluding firm underwriting, including marked applications were 90000 equity shares. Marked applications were received as under: Gabbar-24000 shares, Dang- 20000 shares, Mogambo- 12000 shares and Shaakal24000 shares Ascertain the liability of each underwriter

HATE YASHICA KISHOR

- a) A company issued 1,00,000 shares these shares were underwritten as follows: X-60,000, Y-25,000, Z-15,000. In addition there is firm underwriting X-8,000, Y-3,000, Z-10,000 shares. The total subscription including the firm underwriting was 71,000 shares and the firms included the following marked application: X-10,000, Y-20,000, Z-5,000. Determine the liability of underwriters.
- b) A Ltd.imported goods from Star co of USA worth US \$150000 on 1/12/2018 when the exchange rate was Rs.60 per US \$. The amount to be paid in installments is as follows:

Date	Amount of installment US \$	Exchange rate per US\$
31/12/18	20000	60
15/1/19	40000	62
15/2/19	60000	59
15/4/19	30000	65

A Ltd.closes their books on 31st March, every year. On 31st March, 2019, the exchange rate was Rs.63 per US\$. Pass journal entries for the above transactions.

- c) On 1.1.1999, X Ltd. bought 100, 12% Govt. Bonds of Rs. 1,000 each at Rs. 940 each. On 1.8.1999, X Ltd. sold 50, 12% Debentures at Rs. 980 each. Interest is paid half-yearly i.e. on 30th June and 31st December, every year. Prepare 12% Govt. Bonds Account assuming that the market price for the same is Rs. 990 per bond.
- d) What are the contents of Research Report in ethical practices?

TIWARI SIDDHI

a) Meena Ltd has authorised company of Rs.50,00,000 divided into 1,00,000 equity shares of Rs.50 each. The Company issued for subscription 50,000 shares at a premium of Rs.10 each. The entire issue was underwritten as follows : A-30,000 (firm underwriting 5,000), B-15,000 (firm Underwriting 2,000), C-5,000(Firm Underwriting 500). Out of the total issue 45,000 shares including firm underwriting were subscribed. The following were the marked applications: A-16,000 , B-10,000 , C-4,000
Calculate the liability of each underwriters.

b) Pass journal entries for the following transactions in the books of C Co. for the following foreign exchange transactions:

On 1/1/2020, C Co. imported goods worth \$42500 from Joe of USA and made the following payments:

12/1/20- \$8000

12/2/20- \$9000

12/3/20- \$14000

12/4/20- \$11500

C Co. closes its books as per financial year. Exchange rate for 1\$ was as follows:

1/1/20- Rs.70

12/1/20- Rs.68

12/2/20- Rs.71

12/3/20- Rs.70

31/3/20- Rs.69

12/4/20- Rs.70

c) On 15th March O.P. Ltd. purchased Rs. 1,00,000, 9 per cent Govt. Stock (interest payable on 1st April, 1st July, 1st October and 1st January) at 88½ cum-interest. On 1st August Rs. 20,000 stock is sold at 89 cum-interest and on 1st September Rs. 30,000 stock is sold at 88¼ Ex-interest. On 31st December, the date of the Balance Sheet, the market price was Rs. 90. Prepare an investment account.

d) What are the implications of unethical behaviour for financial reports?

RISK MANAGEMENT

MUKRI AMAN

1. Write short notes on: Reinsurance and bancassurance.
2. Explain the role of actuary in the insurance sector.
3. Write in detail about risk management and corporate governance.
4. Explain the terms: ERM Matrix, ERM framework and ERM process.
5. Explain the Markowitz Risk Return model with a suitable example.

DIRECT TAX

MUKRI AMAN

a) Mr. Kishore, a citizen of USA came to India for the first time, on his appointment as a Manager of Thomas cook & co. on 1st April 2017. On 1st February 2018 he was transferred to Singapore for three years. He came back to India on 2nd december2021 and joined his original firm M/S Thomas cook & co. as a manager and since then he is in India. Determine the residential status of Mr. Kishore for the assessment year 2022-23.

b) Mr. X owns three houses which are used by him for his residential purpose.

particulars	House I (SOP)	House II (DLOP)	House III (LOP)
Municipal valuation	300000	700000	750000
Fair rent	400000	650000	700000
Standard rent	400000	675000	725000
Municipal tax	4000	5000	7000
Interest on borrowed fund for purchase of house property	80000	40000	100000

Find out the net income of Mr. X for the assessment year 2022-23.

c) Mr. Patel a British citizen had the following income during the year.

- Professional fees received in India Rs 55000
- Income from house property in India Rs 40000
- Dividends received from Indian company Rs 21800
- Income received from Indian agriculture Rs 10000
- Salary earned in Bangladesh and received in Nepal Rs 20000
- Income earned in PAKISTAN but received in India Rs 5000.

d) Write short notes on: Deduction under section 80CCC and 80DD

TIWARI SIDDHI

2. Mr. Sham a practicing CA gives you the following receipts and payment account for the year ended 31st March 2023.

Receipts	Amount	Payments	Amount
To Balance B/F	9,000	By Salary To Staff	80,000
To Professional Fees	1,50,000	By Printing And Stationary	5,500
To Gift From Father	15,000	By House Hold Expenses	22,400
To Present From A Client	15,000	By Conveyance Expenses	9,000
To Salary From College As A Lecturer	45,000	By General Expenses	20,000
To Loan From A Bank For Purchase Of Car	50,000	By Purchase Of Car In July 2022	1,00,000
		By Motor Expenses	20,000
		By Medclaim Insurance Premium Paid By Cheque	6,500
		By Interest On Bank Loan For Car	5,000
		By Income Tax	8,500
		By Professional Tax	800
		By Balance C/F	6,300
	2,84,000		2,84,000

Other information:

- 1) Depreciation allowable on motor car as per income tax rule is 20%
- 2) It is considered that 25% of the car expense is for personal use.
- 3) Household expenses include Rs 1000 given as marriage gift to an employee.
- 4) Salary includes Rs 12000 paid to the son who is a commerce graduate.
- 5) General expenses include interest of Rs 10,500 on loan for higher education of his son.

Compute the taxable income of Mr. Sham for the assessment year 2023-24.

3. Explain income.
4. Deduction under section 16.
5. Basic rules of residential status.