



Prahladrai Dalmia Lions College of Commerce & Economics
(Government Aided & Affiliated to University of Mumbai & AICTE, New Delhi)
NAAC Re-accredited with 'A' Grade (III Cycle) ISO 21001:2018 Certified
University of Mumbai Recognized Research Centre in Accountancy, Commerce & Business Economics
A Government Approved Hindi Linguistic Minority Institute
52 Years of Sterling Performance in Education

Date: 20th February, 2025

NOTICE

**BACHELOR OF MANAGEMENT STUDIES
ATKT Internal Examination Semester V February, 2025**

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **1st March, 2025 at 11:00 am in T12 classroom.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
5. Print out of the questions uploaded should be attached along with the project.
6. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
9. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

Ms. Sailee S
Co-ordinator

CA. Durgesh Kenkre
Exam Convenor

Ms. Subhashini Naikar
Vice Principal, SFC

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

Date – 20th February, 2025

DI/R-IPS/EXAM/00

TYBMS SEMESTER V ATKT QUESTIONS MARCH, 2025

FINANCIAL ACCOUNTING

DSOUZA DANIEL EUGINE

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 .

MISHRA TRIPTI SURESH

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

DHAVALE SHEETAL HULLAJI

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.

RISK MANAGEMENT

DHAVALE SHEETAL HULLAJI

1. Difference between risk management vs risk measurement
2. Explain Risk Return model
3. Explain Enterprise risk management process
4. Explain the terms - forward, futures, options and swap
5. Short note on Risk Immunization

DIRECT TAXATION

DHAVALE SHEETAL HULLAJI

- 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

E) Basic rules of residential status.

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

NAIK SIDDHARTH RAMESH

1. Short note on inbound logistics
2. Explain Green Logistics.
3. What are the functions of supply chain management?
4. What are the factors influencing transportation decisions?
5. Explain modes of transportation.

PEREIRA NOVELLA GRACIN

1. Explain performance measurement in supply chain.
2. What are the components of logistics management?
3. What are the Operational objectives of logistics?
4. What are the benefits of warehousing?
5. What are the types of warehouses?

SHARMA KHUSHALI BRIJESH

1. Explain objectives of packaging.
2. Explain Techniques of inventory control
3. What are the dimensions of performance measurement in supply chain?
4. Role of IT in logistics and supply chain management.
5. What are the advantages of logistics outsourcing?

DHAVALE SHEETAL HULLAJI

1. Explain managing the global supply chain
2. Explain global logistics trends
3. Explain Levels of customer service
4. What are the rights of consumer
5. Explain approaches to forecasting

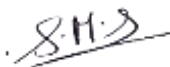
CORPORATE COMMUNICATION AND PUBLIC RELATION

KERKAR HARSHITA VILAS

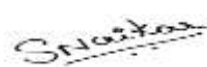
1. What is the Scope of corporate communication?
2. What are the Advantages of good corporate reputation?
3. What are the factors influencing corporate image?
4. What are the objectives of PR?
5. Explain system theory?

NAIK SIDDARTH RAMESH

1. Explain Social exchange theory
2. What are the sources of media information
3. What are the steps in implementing an effective employee communication programme
4. What are the importance of technology to corporate communication
5. What are the role of communication in crisis?



Ms. Sailee S **CA. Durgesh Kenkre**
Co-ordinator **Exam Convenor**
Date – 20thFebruary, 2025



Ms. Subhashini Naikar
Vice Principal, SFC



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