

Vijay.



PRABODHAN EDUCATION SOCIETY'S

VIDYA PRABODHINI COLLEGE

OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT,
PARVARI - GOA

TIME TABLE

T. Y. B. COM SEMESTER END EXAMINATION, NOVEMBER - 2023

(SEMESTER V)

As Per CHOICE BASED CREDIT SYSTEM

DAY	DATE	TIMING	SUBJECT
Thursday	16 th November, 2023	10.00 a.m. to 12.00 noon.	CC15 Industrial Management (118)
Saturday	18 th November, 2023	10.00 a.m. to 12.00 noon.	CC 16 Indian Monetary and Financial System (130) + 4
Monday	20 th November, 2023	2.30 p.m. to 4.30 p.m.	DSE 1: ACCT 1: Income Tax & Good and Service Tax (29) DSE 1: COST 1: Cost Accounting I (54) DSE 1: BM 1: International Marketing Management (31)
Wednesday	22 nd November, 2023	2.30 p.m. to 4.30 p.m.	DSE 2: ACCT 2: Auditing (30) DSE 2: COST 2: Cost Accounting II (53) DSE 2: BM 2: Retail Management Strategies (31)
Friday	24 th November, 2023	2.30 p.m. to 4.30 p.m.	DSE 3: ACCT 3: Government Accounting (29) DSE 3: COST 3: Techniques of Costing (53) DSE 3: BM 3: Advertising Management (32)
Monday	27 th November, 2023	2.30 p.m. to 4.30 p.m.	DSE 4: ACCT 4: Financial Reporting (30) DSE 4: COST 4: Management Accounting DSE 4: (60) BM 4: Services Marketing (31)

(Dr. Arun R. Marathe)
Chairperson, Examination

Date: 11th October, 2023

(Dr. Bhushan V. Bhawe)
Principal

INDUSTRIAL MANAGEMENT (Regular/Repeat)

Semester: V

Duration: 2 Hours

Max Marks: 80

Instructions:

- All questions are compulsory having internal choice.
- Figures to the right indicate maximum marks allotted.

Q.1 Answer **any four** of the following in brief. **(4x4=16 Marks)**

- Explain the significance of scientific management.
- Discuss the problems of plant layout.
- Write a short note on line layout.
- Explain any two factors affecting work environment.
- Write a short note on biological and chemical hazards.
- What is the role of National Productivity Council?

Q.2 Answer **any four** of the following in brief. **(4x4=16 Marks)**

- Mention the steps in benchmarking.
- Write a short note on Deming wheel.
- Write a short note on ISO-9000.
- Enumerate the objectives of safety management.
- What are the effects of industrial accidents on employer?
- What is the role of National Institute of Occupational Health?

Q.3 Answer **any one** of the following. **(1x12=12Marks)**

- Explain in detail the importance of industrial management.
- What are the factors that determines the factory location?

Q.4 Answer **any one** of the following **(1x12=12Marks)**

- Discuss the advantages of higher productivity.
- Enumerate the measures that can be taken to minimise the occupational hazards

Q.5 Answer **any one** of the following **(1x12=12Marks)**

- Explain in detail the principles of total quality management.
- What is quality circle? Also explain its features in detail.

Q.6 Answer **any one** of the following **(1x12=12Marks)**

- Enumerate the mechanical and human causes of industrial accidents.
- What are the legal provision regarding health? Explain in detail.

(7)

TYBCOM SEMESTER END ASSESSMENT – CBCS (Regular/Repeat)
November 2023

Course Title: Indian Monetary and Financial System

Course Code: CEC 103

Category: CC 16

Semester: V

Duration: 02 Hours

Max Marks: 80

- All questions are **compulsory** having internal choice.
- Figures to the right indicate maximum marks allotted.
- Answer **Q.1 & Q.2** in not more than **100** words each.
- Answer **Q.3 to Q.6** in not more than **400** words each.

Q. No. 1 Answer **any four** questions from the following: - (4 x 4 marks =16 marks)

- a) Explain the functions of money.
- b) Describe the stages of evolution of money.
- c) Briefly explain the Reserve Bank of India indices of money supply.
- d) What are the functions of financial system?
- e) Explain the advantages of flow of fund matrix.
- f) What is the difference between primary market and secondary market?

Q. No. 2 Answer **any four** questions from the following: - (4 x 4 marks =16 marks)

- i. Differentiate between money market and capital market.
- ii. Explain the features of money market.
- iii. What is mean by underwriting?
- iv. Briefly explain the importance of Non – Banking Financial Companies.
- v. Explain the features of new issue market.
- vi. Define Financial counseling.

Q. No. 3 (A) Describe the quantitative measures of credit control used by Reserve Bank of India.

(12 marks)

OR

Q. No. 3 (B) Elaborate on the structure of Indian Financial System.

(12 marks)

Q.No. 4 (A) Explain the linkage between financial system and economic development.

(12 marks)

OR

Q.No. 4 (B) Classify the Financial market in detail.

(12 marks)

Q.No. 5 (A) Discuss the various functions of capital market.

(12 marks)

OR

Q.No. 5 (B) Elaborate on the instruments of money market.

(12 marks)

Q.No. 6 (A) Elucidate the sources of working capital finance.

(12 marks)

OR

Q.No. 6 (B) Explain the types of Mutual Funds.

(12 marks)

THE END

T.Y.B. Com Semester End Assessment – CBCS (Regular/Repeat), Nov. 2023

Course Title: INCOME TAX & GOODS AND SERVICE TAX

Course Code: UCOD101

Category: DSE 01

Semester: V

Duration: 2hrs

Max Marks: 80

Instructions:

1. Question 1 is compulsory.
2. Answer **any three** questions from Q. 2. to Q.6.
3. Working note should form part of solution.
4. Use of non-programmable calculator is allowed.
5. Figures to the right in brackets indicate maximum marks.

Q.1. Answer the following questions:

(4X5=20 marks)

A. Mr. Rajdhani an Indian resident received following gifts: (5)

- i. A cheque of ₹ 25,000 received from college friends on the occasion of his marriage anniversary
- ii. A flat from his wife's sister's husband ₹ 1,61,000
- iii. A moveable property from his wife's old friend ₹ 52,000
- iv. He purchased a property whose stamp duty value ₹3,00,000 for ₹ 1,30,000 from Mr. Raj.

Compute the amount of gifts chargeable to tax for the Assessment Year 2023-24.

B. Mr. Shatabdi a resident of India pays the following Mediclaim insurance premium during the year, by cheques, on the health of the following to get tax benefit u/s 80D of the Income Tax Act. (5)

	₹
i. Himself and wife	11,000
ii. Dependent son	5,000
iii. Married daughter	2,000
iv. Father (72 years)	25,000
v. Mother (65 years)	23,000
vi. Preventive health check-ups (₹2,000 of wife and balance for father and mother)	6,000

Compute the amount of deduction u/s 80D for the Assessment Year 2023-24.

C. Mr. Amarnath (65yrs) resident of India, provides the following information. (5)

- a. Total taxable income - ₹ 12,00,000
- b. Deduction under chapter VI A - ₹ 2,30,000
- c. TDS and Advance Payment of Tax - ₹ 1,50,000

Compute the tax liability for the Assessment Year 2023-24 as per the New Tax Regime u/s 115 BAC.

D. Mr. Humsafar Ltd. is involved in sale of product X. Value of goods received for the month of September, 2023 (5)

- a. Value of goods and services received intra-state for the month - ₹ 15,00,000 (excluding GST @ 12%)
- b. Value of goods sold inter-state - ₹ 12,80,000 (GST @ 18%)
- c. Value of goods sold intra-state - ₹ 8,00,000 (GST @ 18%)

Calculate GST payable for the month of September, 2023.

Q.2. Ms. Amravati, 52 years Indian resident, submits the following information of her income during the previous year 2020-21. She owns two house properties, one Let out property and other is a Self-occupied property: (20 marks)

	Saal (₹) LOP	Anjunem (₹) SOP
Fair rent	15,000pm	12,000pm
Municipal Valuation	1,90,000	2,00,000
Standard Rent under Rent Control Act	12,000pm	-
Monthly Rent charged	14,000pm	-
Rent Unrealised during the year	1 month	-
Vacancy Period	1 month	-
Municipal Taxes borne by the owner	1%	1%
Interest on capital borrowed	50,000	1,30,000
Minor house repairs	2,000	3,000

She provides the following information about her investments/ payments:

- i. She paid insurance premium on life of her son ₹ 19,000 (policy effected in May, 2021, sum assured ₹ 1,50,000).
- ii. She has taken a loan of ₹ 10,00,000 seven years back from a nationalised bank to fund the MBA course of a student for whom she is the legal guardian. During the year she repaid an instalment of ₹ 50,000 including interest of ₹ 10,000.
- iii. She spent ₹ 20,000 towards medical treatment of her dependent mother suffering from 50% disability.
- iv. She paid an Advance Tax of ₹ 50,000
- v. Her computed income from profession is ₹ 7,15,000 and income from salaries from a part time job is ₹ 1,30,000.

Compute her Total Taxable Income and Tax Payable for the Assessment Year 2023-24.

Q.3. A. Mr. Brahmaputra, 25 years of age, Indian resident, suffering from 55% disability provides following information for the year, 2022-23 **(15 marks)**

	₹
Agricultural income from Australia	15,000
Amount received on maturity of Keyman Insurance Policy (excluding accumulated bonus of ₹ 25,000)	1,30,000
Interest from 8% Debentures in ATL ltd.	50,000
Interest on loan taken to invest in debentures	54,000
Monthly Rent received from sub-letting a property	7,000
Annual Rent paid to the land lord of the property	60,000
Family Pension (Bank Charges on the same ₹ 500)	70,000
Royalty received for writing a book and spent ₹ 5,300 for printing of the book	85,000
Winnings from horse races (expenses ₹ 500)	1,50,000
Interest on savings bank accounts in different banks	5,000
Interest on post office savings bank account - individual	5,000
Income tax refund received (including interest of ₹ 4,300)	40,000

Other information is as follows:

- He donated ₹ 12,000 to Prime Minister's National Relief fund
- He donated ₹ 6,000 in cash to Rajiv Gandhi Relief Fund
- His computed income from Business is ₹ 5,05,000 & Salary from part job is ₹ 1,20,000. Compute his Taxable Income for the Assessment Year 2023-24.

B. Mr. Roja gives the following information about his residential house property situated at Delhi. **(5 marks)**

Date of transfer	July 10, 2022
Sale Consideration	₹ 14,50,000
Stamp Duty Value of the same	₹ 17,30,000
Cost of acquisition on June 30, 1977	₹ 55,000
Fair Market Value as on April 1, 2001	₹ 3,50,000
Expenses on transfer	₹ 10,000
Cost of construction of 1 st floor (1985-86)	₹ 90,000
Cost of construction of second floor (2005-06)	₹ 1,40,000
Purchased a new residential house property	March 04, 2023
Cost of acquisition of the new property	₹ 16,00,000

Cost Inflation Index: 2022-23 – 331, 2021-22 – 317, 2020-21 – 301, 2005-06 – 117, 2001-02 – 100.

Find out the Capital gain chargeable to tax of Mr. Roja for the Assessment Year 2023-24.

Q.4. Write short notes on *any four* of the following:

(4X5=20 marks)

- i. Interest on Borrowed Capital u/s 24b.
- ii. Exemption on Investment in bonds u/s 54EC
- iii. Deduction u/s 80GG
- iv. Deduction u/s 80CCD.
- v. Carry forward and set off of business loss other than speculation loss u/s 72.

Q.5. Answer in short, *any four* of the following:

(4X5=20 marks)

- i. What is a Capital Asset u/s 2(14)
- ii. Explain deduction eligible u/s 80 RRB
- iii. Explain types of assessments of income.
- iv. What are the Due Dates and Instalment of Advance Income Tax Payable for the assessee.
- v. Elucidate Input Tax Credit, eligibility/conditions to claim ITC and utilization of ITC

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

(4X5=20 marks)

- i. Deduction u/s 80DDB
- ii. Inter-head adjustment for set off of losses – u/s 71 of Income Tax Act, 1961.
- iii. Inter-source adjustment for set off of losses – u/s 70 of Income Tax Act, 1961
- iv. What is E-Way Bill under GST and when it is not required?
- v. Composition Scheme under GST.

*****The End*****

TYBCOM Semester End Assessment (Regular/Repeat)

NOVEMBER 2023**Course Title: Cost Accounting DSE 1****Course Code: UCOD102****Category: Core Course****Semester: V****Duration: 2 Hours****Max Marks: 80****Instructions:**

- **Question No. 1** is compulsory.
- Attempt **ANY 3** questions from **Question no. 2 to Question no. 6**.
- Each question carries 20 marks.
- Mention working note required wherever necessary.

Q1. The following information relating to material A and B is being provided:

	A	B
Minimum usage per week (in units)	2100	1800
Maximum usage per week (in units)	2800	2600
Normal usage per week (in units)	1700	1400
Reorder quantity (in units)	2500	2200
Reorder period (weeks)	6 to 8	8 to 10

Calculate for each component the following:

(20 Marks)

1. Reorder level
2. Minimum level
3. Maximum level
4. Average level

Q2. The following information related to the receipts and issues of the X ltd. You are required to prepare stores ledger account by using FIFO and weighted average method.

(20 Marks)

1 st May 2020	Opening balance 4200 kgs at ₹ 24 per kg
2 nd May 2020	Purchase 2300 kgs at ₹ 22 per kg
6 th May 2020	Purchase 2800 kgs at ₹ 23 per kg
9 th May 2020	Issued 3100 kgs
13 th May 2020	Issued 2400 kgs
15 th May 2020	Purchase 1900 kgs at ₹ 20 per kg
20 th May 2020	Purchase 1500 kgs at ₹ 19 per kg
22 nd May 2020	Issued 5300 kgs
25 th May 2020	Issued 1700 kgs
31 st May 2020	There was excess of 200 kgs

Q3. A) Explain the role of cost accounting in managerial decisions. **(10 Marks)**

B) Elaborate on classification of cost. **(10 Marks)**

Q4.

A)

When tenders were invited for a store, quotations were received as under:

Supplier A

- Rate ₹ 4 each
- Trade discount 15%
- Cash discount 10% if bills are paid within a fortnight after receipt
- Transport charges ₹ 2 per 100 units

Supplier B

- Rate ₹ 3.60 each (upto 1200 units), ₹ 3.20 each (for orders above 1200 units),
- 8% interest per annum will be added if the bills are not paid within a fortnight after receipt of materials
- Transport charges ₹ 4 per 100 units.

Assuming that about 12000 units are required for every month and that quality and other conditions of supply are the same, offer your comments as to whom purchase order can be issued.

The factory pays 50% of its monthly bills every fortnightly. **(10 Marks)**

B) Explain the need for material control. **(10 Marks)**

Q5. A) From the following information prepare stores ledger account for the month of August 2022 by using standard price method. The standard price to be considered as ₹14

(10 Marks)

01 st August 2022	Purchase 1100 units @ ₹ 18 per unit
03 rd August 2022	Purchase 700 units @ ₹ 17 per unit
06 th August 2022	Issued 800 units
10 th August 2022	Issued 500 units
14 th August 2022	Purchase 1200 units @ ₹ 16 per unit
18 th August 2022	Issued 500 units
20 th August 2022	Purchase 1300 units @ ₹ 15 per unit
25 th August 2022	Issued 600 units
28 th August 2022	Purchase 550 units @ ₹ 19 per unit
31 st August 2022	Purchase 400 units @ ₹ 16 per unit

B) From the following particulars calculate Economic Order Quantity (EOQ) and the number of orders to be placed in a year:

Annual requirements 4800 units

Ordering cost ₹ 150 per order

Cost ₹ 100 per unit

Carrying cost of inventory is 10% of cost

(10 Marks)

Q6. Write short note on **ANY FOUR** of the following

(4x5 =20 Marks)

- 1) Objectives of cost accounting
- 2) Essentials of material control
- 3) Classification and Codification of material
- 4) ABC Method of stores control
- 5) Decentralised purchase system
- 6) Last In First Out Method

Business Management Major I: International Marketing Management

Semester: V

Duration : 2 Hours

Max. Marks : 80

Instructions:

1. All questions are **compulsory**, however internal choice is available.
2. Answer sub-questions in Question No. 1 and Question No. 2 in not more than **100** words each.
3. Answer Question No. 3 to Question No. 6 in not more than **400** words each.
4. Figures to the **right** indicate **maximum** marks allotted to the questions.

Q.1. Answer **any four** of the following: (4x4=16)

- a) Differentiate between domestic marketing and international marketing
- b) Explain any four features of joint venture.
- c) Explain the concept of Trade Block.
- d) What are the objectives of international marketing?
- e) Explain in brief any four features of international marketing.
- f) What are the merits of Licensing strategy?

Q.2. Answer **any four** of the following: (4x4=16)

- a) Discuss in brief any four international pricing strategies.
- b) Explain any four price quotations used in international pricing.
- c) Write a short note on trade fairs and exhibitions.
- d) What do you mean by personal selling?
- e) Discuss the importance of international advertising.
- f) Explain the concept of global branding.

Q.3. Answer **any one** of the following. (1 x 12 = 12)

- A. What are the challenges of international marketing?
- B. Explain the factors affecting international marketing environment.

Q.4. Answer **any one** of the following. (1 x 12 = 12)

- C. Discuss the various international market entry strategies for a business organization.
- D. What are export processing zones? Explain its role and importance.

Q.5. Answer **any one** of the following. (1 x 12 = 12)

- E. Discuss the factors affecting international product pricing.
- F. Explain the different types of dumping strategies.

Q.6. Answer **any one** of the following. (1 x 12 = 12)

- G. Discuss the tools of export marketing communication mix.
- H. Explain the types of international market intermediaries.

॥ विद्या सर्वस्य भूषणम् ॥

PRABODHAN EDUCATION SOCIETY'S

Vidya Prabodhini College of Commerce, Education, Computer & Management
Vidyanagar, Alto-Parvari, Goa

T.Y.B.COM SEMESTER END EXAMINATION (CBCS)(2023-2024)

November 2023

Sub: Accounting Major II – Auditing (UCOD105)

SEMESTER: V

DURATION: 2 hours

MAX MARKS: 80

Instructions:

1. All questions are **Compulsory**, however internal choice is available.
2. Answer sub-question in question no. **1 and 2** in not more than **100** words.
3. Answer question no. **3** to question no. 6 in not more than **400** words.
4. Figures to the **right** indicate **full marks** for respective question / sub-question.

1. Write short notes on the following (any four): [4 x 4 =16 marks]

- a) Concept of Auditing
- b) Objectives of internal control
- c) Objectives of audit programme
- d) Vouching Vs Verification
- e) Report Vs Certificate
- f) Tax Audit

2. Write short notes on the following (any four): [4 x 4 =16 marks]

- i. Compare Auditing and Accountancy
- ii. Significance of internal audit
- iii. Contents of audit working papers
- iv. Concept of audit note book
- v. Features of routine check
- vi. Audit in computerized environment

3. A) Discuss in detail various objectives of Auditing. [1x12 =12 marks]

OR

B) Explain classification of audit based on time.

4. P) Discuss various methods of evaluation of internal control. [1x12 =12 marks]

OR

Q) Explain merits and demerits of Internal Check System.

5. X) Discuss in brief various methods of obtaining Audit evidence. [1x12 =12 marks]

OR

Y) Explain the audit procedures to be followed in case of verification and Valuation of inventories. Support your answer with relevant case laws.

6. U) Explain in detail process of Peer review OR **1x12 =12 Marks]**

V) Write a short note on Cost audit and Management audit.

2

B.Com. (Semester – V) Examination, November 2023
DSE 2: COST ACCOUNTING MAJOR II

Cost Accounting II

Duration: 2 Hours

Total Marks: 80

- Instructions:**
- 1) Question No. 1 is **compulsory**.
 - 2) Answer **any 3** questions from Q. No. 2 to Q. No. 6.
 - 3) Give working notes **wherever** necessary.
 - 4) **All** questions carry **equal** marks.

Q.1

(20 Marks)

Shivansh Limited has three production departments – ‘I’, ‘II’ and ‘III’ and two service departments – ‘IV’ and ‘V’. The following particulars have been extracted for the year ended 31st March 2023.

Particulars	Production Departments			Service Departments	
	‘I’	‘II’	‘III’	‘IV’	‘V’
Direct Wages (Rs.)	30,000	45,000	60,000	15,000	30,000
Direct Material (Rs.)	15,000	30,000	30,000	22,500	22,500
Staff (numbers)	1,500	2,250	2,250	750	750
Electricity (kwh.)	6,000	4,500	3,000	1,500	1,500
Asset Value (Rs.)	60,000	40,000	30,000	10,000	10,000
Light points (numbers)	10	16	4	6	4
Area (sq.mt.)	150	250	50	50	50

The expenses for the period are as follows:

	Rs.
Power	1,100
Lighting	200
Stores Overhead	800
Welfare of Staff	3,000
Depreciation	30,000
Repairs	6,000
General Overheads	12,000
Rent and Taxes	550

You are required to prepare

- (i) A primary distribution statement showing the distribution of overheads to various departments.

Q.2

(20 Marks)

From the following particulars, you are required to calculate the earnings of a worker for a week under

- (i) Straight Piece Rate System
- (ii) Taylor’s Differential Piece Rate System
- (iii) Halsey’s Premium Plan
- (iv) Rowan’s Premium Plan

Number of working hours per week	48 hours
Wages Per Hour	Rs 3.75
Rate Per Piece	Rs 1.50
Normal time taken per piece	20 minutes
Normal output per week	120 pieces
Actual output per week	150 pieces
Differential piece rates	80% of piece rate when output below normal production and 120% of piece rate when output above the normal production.

Q.3 a) (10 Marks)

The following annual charges are incurred in respect of a machine in a shop where manual labour is almost nil and where work is done by means of five machines of exactly similar type of specification.

	Rs.
i) Rent and Rates (proportional to the floor space occupied) for the shop	9,600
ii) Depreciation on each machine	1,000
iii) Repairs and maintenance for five machines	2,000
iv) Electric charges for light in the shop	1,080
v) Sundry supplies such as lubricants, jute, cotton waste, etc. for the shop	900
vi) Attendants: There are two attendants for the five machines and they are each paid Rs. 120/- per month.	
vii) Supervision: For the five machines in the shop, there is one supervisor whose emoluments are Rs. 500/- per month.	
viii) Power consumed - Rs 0.05 per unit. The machine uses 20 units of power per hour.	
ix) Annual working hours per machine - 2,400 hours.	

Q.3 b) (10 Marks)

The following is the budget of Essel Engineering Works for the year 2023.

Factory overheads	Rs. 29,000
Direct Labour cost	Rs. 48,900
Direct Labour Hours	67,000 hours

From the above figures calculate:

- Overhead application rates using the Direct Labour Hour Method and Direct Labour Cost Method.
- Prepare a comparative statement of cost showing the result of the application of each of the above rates to job no. 667 from the under-mentioned data:

Direct Material cost	Rs. 50
Direct Labour cost	Rs. 35
Direct Labour hours	15 hours

Q.4 a) **(10 Marks)**
What is Labour Turnover? Enumerate the causes and indicate some measures to reduce labour turnover.

Q.4 b) **(10 Marks)**
A company closes its books every half year ending 30th June 2023. The following particulars were obtained from the books of the company.

	Amount (Rs.)
Basic Wages	90,000
House Rent Allowance	13,500
Overtime Allowance	12,400
Night Shift Allowance	10,600
Provident Fund deposited for the period	21,200
Employees' State Insurance Contribution for the period	5,000
Recovery towards House Rent	18,600
Recovery towards supply of provisions	24,200
Expenditure on amenities to employees	13,000

- (i) Dearness Allowance – 10% of basic wages.
- (ii) Provident Fund is paid for by the employer and the employee in equal share.
- (iii) The ratio of contribution by employer and employee to Employee State Insurance is 3:2.

Determine the net amount of wages paid in cash to employees over six months.

Q.5 Answer the following. **(02 x 10 = 20 Marks)**

- a) What is a Time Rate System? Explain its advantages and limitations.
- b) Define overheads. Discuss the classification of overhead costs.

Q.6 Write short notes on the following (any four): **(4 x 5 = 20 Marks)**

- a) Methods of Timekeeping.
- b) Normal and Abnormal Idle Time.
- c) Distinguish between cost allocation and cost apportionment.
- d) Advantages of Departmentalisation of overhead expenses.
- e) Actual overhead rate v/s Pre-determined overhead rate.

Course Title: RETAIL MANAGEMENT STRATEGIES

Course Code: UCOD107

Category: DSE 02

Semester: V

Duration: 2hrs

Max Marks: 80

Instructions:

- All questions are compulsory having internal choice.
- Figures to the right indicate maximum marks allotted.

Q.1. Write short notes on **any four** from the following: **(4X4=16 marks)**

- Objectives of Promotion decisions
- Price v/s Value
- Importance of service in retail
- Standardization v/s Customization
- Push v/s Pull Logistics
- Customer Supply chain management

Q.2. Write short notes on **any four** from the following: **(4X4=16 marks)**

- Types of Consumer Goods
- Concept of Quality
- Product enhancement through services
- Identifying and responding to changing customer profiles
- Customer Relationship Management
- Importance of retail logistics management

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

- A. Explain the stages of Life Cycle of Goods with various decisions taken by management professionals at different stages in terms of promotions, prices, investment strategies, packaging, supply chain etc. **(12 marks)**

OR

- X. 'A seller can be successful in selling his product when he has good communication skills and a positive influence on his customers'. Explain the different promotional techniques used by sellers to convince the customers to buy the products and also invite potential customers. **(12 marks)**

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

A. Explain the journey a customer goes through when making a purchase decision. (12 marks)

OR

X. With changing global and economic scenarios, the trends among the Indian consumers are also changing. Explain. (12 marks)

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

A. Elucidate the principles of delivering distinctive services to the consumers. (12 marks)

OR

X. What do you understand by managing customer expectations and handling customer complaints? Describe the process of handling customer complaints. (12 marks)

Q.6. Answer *any one* of the following:

A. Suggest and explain with examples different types of growth strategies which can be adopted by a company individually or in combination depending on the internal and external business environment. (12 marks)

OR

X. Explain the process of implementing retail strategies. (12 marks)

***** ALL THE BEST*****

TYBCOM SEMESTER END ASSESSMENT November 2023

Accounting Major III : Government Accounting (UCOD109)

Semester: V

Duration: 2 Hours

Max Marks: 80

Instructions:

- 1) Question no. 1 is compulsory.
- 2) Answer any three questions from question no. 2 to question no. 6
- 3) Each question carries 20 marks
- 4) Figures to the right indicate maximum marks allotted
- 5) All working notes to form part of the answer
- 6) Only Non-Scientific calculator is permissible.

Q.1. From the following receipts and payments account and balance sheet of Bicholim Municipal Corporation, prepare income & expenditure account for the year ended 31st March, 2023 and a balance sheet as on that date. (20 marks)

Receipts & Payments A/c for the year ended 31st March, 2023.

Receipts	Amount	Payments	Amount
To cash 1.4.2022	12,00,000	By salaries & allowance	10,00,000
To house tax	8,00,000	By electricity charges	3,00,000
To trade license tax	11,00,000	By uniform & stitching charges	1,20,000
To fees on issue of certificate (Birth, Death, & Income)	3,20,000	By investments	1,80,000
To retention money received	1,50,000	By purchases of stores	4,50,000
		By repayment of retention money	1,00,000
		By cash in hand	14,20,000
	35,70,000		35,70,000

Balance sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Capital fund	12,00,000	Fixed assets	20,00,000
Municipal fund	18,50,000	Investments	3,00,000
Contractors retention money	4,00,000	Stores	1,50,000
Depreciation fund	1,95,000	Cash	12,00,000
Expenses Payable	35,000	Accrued tax	30,000
	36,80,000		36,80,000

Additional information:

1. Accrued tax receivable:

	31-3-2022	31-03-2023
House tax	30,000	40,000

2. Outstanding expenses payable

	31-3-2022	31-03-2023
Salaries & allowance	35,000	40,000
Stitching & Uniform	0	5,000

3. Provide depreciations on fixed assets @ 10%
4. Electricity charges paid in advance for the year: ₹ 5,000
5. Closing stock of stores on 31-03-2023 ₹ 2,00,000.

Q.2. Lehman Ltd. is considering the purchase of a new machinery out of two alternatives available to them. Machine Elite and Machine Grand, each costing ₹ 2,00,000.

The anticipated cash inflows after tax is as under:

Year	Machine Elite	Machine Grand
1	20,000	60,000
2	60,000	80,000
3	80,000	1,00,000
4	1,20,000	60,000
5	80,000	50,000

The company follows straight line method of depreciation and has a target of return on capital of 9%. The discounted value of ₹ 1 for 5 years at 9% are given below.

Year	1	2	3	4	5
9% Discount factor	0.917	0.842	0.772	0.708	0.650

You are required to make appraisal of the two projects and advice the company by using the following: (20 marks)

- a. Payback period
- b. Average rate of return
- c. Net present value
- d. Profitability index

Q.3. Following is the trial balance excerpt of KSTC as on 31st March 2023. KSTC was registered under companies Act 2013. You are required to prepare the statement of profit & Loss account for the year ended 31st March 2023 in the prescribed format as per schedule III of companies Act 2013. (20 marks)

Particulars	Debit (₹)	Credit (₹)
Audit fees	10,000	
Bank commission	5,000	
Hire of crane	2,500	
Diesel & fuel	4,50,000	
Repair & maintenance	50,000	
Legal charges	5,000	
Insurance	85,000	
Rental income from corporation properties		85,000
Profit on sale of buses		50,000
Pass application fee		4,000
Parking fees		10,000
Stand fees		56,000
Insurance claim		15,000
Subsidy from Govt. towards student seasonal pass scheme		8,00,000

Grant in aid for operating expenses under Bal Rath Scheme		9,00,000
Hire receipt of bus stand hall		1,00,000
Ground rent		15,000
Grant in aid for payment of interest loan		1,50,000
Sale of passenger tickets		25,00,000
Concessional seasonal pass scheme		10,00,000
Mail receipt		5,00,000
Luggage receipt		1,50,000
Parcel income		55,000
Dividend received		56,000
Salaries and wages	43,03,000	
Contribution to provident fund	5,50,000	
Diwali bonus	1,50,000	
Tour for employee	1,40,500	
Depreciation on operating fleet & other vehicles	2,50,000	
Consumption store & spare parts	1,50,000	
Postage & telegram	5,000	
Directors fees	50,000	

Additional information

1. Provide for taxation @ 30 %
2. Salaries and wages outstanding ₹ 5,600
3. Dividend receivable ₹ 20,000

Q.4. A. Project comprising of following activities along with its time estimates is given below:

Activity	Preceding activity	Optimistic time	Most likely time	Pessimistic time
A	----	4	5	12
B	----	1	1.5	5
C	A	2	3	4
D	A	3	4	11
E	B	2	3	4
F	C	1.5	2	2.5
G	D, E	1.5	3	4.5
H	F, G	2.5	3.5	7.5

Considering the above information:

- i. Draw the project network
 - ii. The expected project length critical path. **(10 marks)**
- B. What are the objectives of Government accounting? **(10 marks)**

Q.5. From the following balances of Satara Electricity Corporation Ltd. prepare Balance Sheet as on 31-03-2023 (20 marks)

Particulars	Dr (₹)	Cr (₹)
Share Capital		21,00,000
12% Debentures		14,00,000
Contingency Reserve		2,50,000
Profit for the year 31-03-2023		4,04,000
Depreciation Fund		8,00,000
Freehold Land	8,30,000	
Building	6,00,000	
Machinery	8,00,000	
Mains	6,00,000	
Transformers	2,50,000	
Meters	2,20,000	
Furniture	60,000	
Stock	2,24,000	
Sundry Creditor		2,00,000
Sundry Debtor	6,70,000	
Cash at Bank	9,00,000	
	51,54,000	51,54,000

Additional information:

1. The authorized capital of the corporation was 1,00,000 equity share of ₹ 50 each.
2. Transfer ₹ 60,000 to contingency reserve.

Q.6. Write a note on the following

(4 x 5 = 20 marks)

- a) Difference between government accounting and commercial accounting.
- b) Public accounts Committee.
- c) Functioning of BOOT Model.
- d) Accounting procedure for government expenditure.

COST & MANAGEMENT ACCOUNTING - TECHNIQUES OF COSTING (UCOD110)

Semester: V

Duration: 2 Hours

Max Marks: 80

Instructions:

- Question no. 1 is compulsory.
- Answer any three questions from Question No 2 to Question No 6
- Figures to the right indicate maximum marks allotted.

Q. 1 Following figures are extracted from the books of a Sun Manufacturing company.
(20 Marks)

- Direct material Rs. 2,00,000
- Direct labour Rs. 1,50,000
- Fixed Overhead Rs. 1,00,000
- Variable Overhead Rs. 1,50,000
- Sales Rs. 10,00,000
- Total Production is 2,00,000 units

Prepare a marginal cost statement and calculate,

1. P/V ratio,
2. Break-even point in sales value,
3. Margin of safety,
4. sales required to earn a profit of ₹ 15,00,000
5. Profit when sales is 5,00,000 units.

Q. 2 M/s J. K. industries manufactures two products Mandy and Pandy the management has the option to alter the sales mix of the two products.
(20 Marks)

- I – 80 units of Mandy and 60 units of Pandy
II – 100 units of Mandy and 40 units of Pandy.
III – 60 units of Mandy and 80 units of Pandy

Per unit cost data is as follows.

Particulars	Mandy	Pandy
Direct materials	₹ 250	₹ 300
Direct labour	10 hours	12 hours
Selling price	₹ 1000	₹ 1200

Variable factory overheads is 20% of direct labour cost for both the products.
Common fixed overheads is ₹ 10,000. Labour rate is ₹ 50 per hour.

You are required to prepare marginal cost statement and recommend the most profitable sales mix from the options provided.

Q. 3 Using the following information calculate

(20 Marks)

1. Material Cost Variance
2. Material Price Variance
3. Material Usage Variance
4. Material Mix Variance
5. Material Yield Variance

Material	Standard	Actual
A	90 units at ₹ 10 each	100 units at ₹ 12 each
B	60 units at ₹ 16 each	60 units at ₹ 15 each

Q. 4 Using Following information calculate

(20 Marks)

1. Labour Cost Variance
2. Labour Rate Variance
3. Labour Efficiency Variance

Also prepare the table showing actual and standard information.

Standard:

- 20 skilled men @ ₹5 per hour for 20 hours
- 50 Semiskilled men @ ₹ 4.50 per hour for 30 hours
- 40 unskilled men ₹3.50 per hour for 40 hours

Actual:

- 30 skilled men @ ₹5 per hour for 20 hours.
- 40 Semiskilled men @ ₹ 4 per hour for 40 hours.
- 40 unskilled men ₹3.50 per hour for 40 hours

Q. 5 A. Explain the different classification of reports.

(10 marks)

B. Explain in detail the need for management control in detail.

(10 marks)

Q. 6. Write short note on **any four** of the following

(4 X 5 = 20)

- I. Absorption costing
- II. Angle of incident
- III. Performance budgeting
- IV. Standard cost and standard costing
- V. Transfer pricing
- VI. Overhead variance

TYBCOM Semester End Assessment (Regular/Repeat)
NOVEMBER 2023

Course Title: Advertising Management-I (Business Management)

Course Code: UCOD111

Category: DSE-03

Semester: V

Duration: 02 Hours

Max Marks: 80

Instructions:

- All questions are compulsory having internal choice.
- Figures to the right indicate the maximum marks allotted.
- Answer any 04 sub questions in Q1 & Q2 in not more than 100 words each.
- Answer any 01 question of Q3 to Q6 in not more than 400 words each.

Q.1. Write a short note on **any four** of the following. (4×4=16 marks)

- i. Concept of integrated marketing communication
- ii. Types of Illustration
- iii. Reasons for client turnover
- iv. Importance of measuring advertising effectiveness
- v. Future of Advertising
- vi. Principles for effective copywriting for posters

Q.2. Write a short note on **any four** of the following. (4 x 4= 16 marks)

- i. Types of Internet advertising
- ii. Principles of effective layout
- iii. meaning of advertising agency compensation
- iv. limitations of research in Advertising
- v. Types of Advertising Agencies
- vi. Post-testing methods

Q.3. Answer **any one** of the following. (1 x 12= 12 marks)

- a. What is meant by advertising? Explain its benefits to manufacturers and consumers.
- b. Discuss the factors influencing the growth of advertising.

4. Answer any one of the following.

(1 x 12= 12 marks)

Explain essential elements of the layout of an advertisement.

What is meant by copywriting? Explain essential components of a copy.

5. Answer any one of the following.

(1 x 12= 12 marks)

Discuss factors influencing the choice of an advertising agency.

Enumerate and explain career options available in the advertising field.

5. Answer any one of the following.

(1 x 12= 12 marks)

Discuss the importance of copy and behavioural research in advertising.

What is meant by DAGMAR? Explain its merits and demerits.

TYBCOM Semester End Assessment (Regular/Repeat)

NOVEMBER 2023**Course Title: Financial Reporting DSE 4****Course Code: UCOD113****Category: Core Course****Semester: V****Duration: 2 Hours****Max Marks: 80****Instructions:**

- Question No. 1 is compulsory.
- Attempt ANY 3 questions from Question no. 2 to Question no. 6.
- Each question carries 20 marks.
- Mention working note required wherever necessary.

Q1. A)

LKAY publications publishes a monthly magazine on the 20th of every month. It sells advertising space in the magazine to advertisers on the terms of 60% sale value payable in advance and balance within 30 days of the release of the publication. The sale of space for the March 2020 issue was made in February 2020.

The magazine was published on its scheduled date. It received ₹ 3,20,000 on 10.03.2020 and ₹ 1,50,000 on 10.04.2020 for the March 2020 issue.

Discuss in the context of AS 9 the amount of revenue to be recognized and the treatment of the amount received from advertisers for the year ending 31.03.2020.

What will be the treatment if the publication is delayed till 02.04.2020? **(5 Marks)**

B) A Machinery costing ₹ 1,60,000 is depreciated on straight line basis assuming 10 years working life and nil residual value. The estimates of remaining useful life after third year reassessed at 5 years. Calculate the depreciation as per AS 10 "Property Plant and Equipment". **(5 Marks)**

C) On 1.4.2021, Finolex Ltd obtained a loan of ₹ 64 lakhs to be utilized as under:

i)	Construction of sealink across two cities	₹50 lakhs	
ii)	Purchase of machineries	₹ 6 lakhs	
iii)	Working capital	₹ 4 lakhs	
iv)	Purchase of technical know how	₹ 3 lakhs	
v)	Purchase of vehicles	₹ 1 lakh	
vi)	Total interest charge by the bank for the year ending	₹160000	(5 Marks)

The construction of sealink was completed on 31.03.2022(The construction was held up for 2 months due to natural calamities). The machinery was installed on 01st October 2021 (4 months can be considered as substantial period for machinery). Show the treatment of interest by Finolex Ltd. as per AS 16. **(5 Marks)**

D) The profit before tax of MRF Co. Ltd was ₹ 6,50,000. Corporate tax rate is 30%. The company has paid ₹18,000 as a dividend to its preference shareholders. The company has 20000 equity shares of ₹ 100 each. You are required to calculate Earnings Per Share of the company as per AS 20. **(5 Marks)**

Q2. A) Aditya Birla acquired an machinery on 01.04.2018 for ₹ 20,00,000. The company was using straight line method of depreciation 2020-21. The estimated life of a machinery is 10 years and the scrap value is ₹ 2,00,000.

The company decided to change the depreciation method from straight line to reducing balance method from the year 2021-22. The rate of depreciation is 20%. Calculate the amount of depreciation to be debited to profit and loss account for the year ended 2021-22. **(10 Marks)**

B) Explain the need for IFRS.

(10 Marks)

Q3. A) The following information has been extracted from the books of Godrej ltd. with regard to the various segments: (Figures are in crores)

Particulars	Oven	TV	A/c	Refrigerator	Total
Segment Revenue	220	360	50	240	870
Segment Results	180	-100	-160	40	-40
Segment Assets	380	300	400	340	1420

Decide on reportable segment

(10 Marks)

B) T Auto Engineering Co. has following data on 31st March 2022:

Particulars	₹
Sales	12,40,000
Purchase of raw materials	3,00,000
Wages and salary	1,25,000
Contribution to Provident Fund	50,000
Consumption of stores	1,50,000
Other manufacturing expenses	50,000
Office expenses	1,50,000
Selling and distribution expenses	1,00,000
Carriage	25,000
Depreciation	40,000
Retained profit	95,000
Interest on long term loan	10,000
Tax paid	45,000
Dividend paid	70,000
Interest paid on debentures	30,000

Additional information:

a. Outstanding expenses ₹ 15,000

b. Interest received ₹ 5,000

Prepare value added statement for the year ending 31st March 2022

(10 Marks)

Q4. A) Distinguish between Indian GAAP and US GAAP.

(10 Marks)

B) The following information has been extracted from the books of Cipla Ltd calculate value of human resource of skilled and unskilled employees according to the Lev and Schwartz model

(10 Marks)

Sr. No.	Particulars	Skilled	Unskilled
1	Annual average earnings of an employee till the date of retirement	₹ 3,50,000	₹ 2,00,000
2	Age of retirement	61 years	62 years
3	Discount rate	15%	12%
4	No of employees in the group	30	30
5	Average age	58 years	60 years

Q5. A) Explain the Regulatory framework of Indian financial reporting system. (10 Marks)

B) Explain the users of financial reports

(10 Marks)

Q6. Write short note on ANY FOUR of the following

(4x5 =20 Marks)

- Qualitative characteristics of financial reporting
- Objectives of financial reporting
- Meaning and significance of Guidance notes
- Generally accepted accounting principles
- IFRS foundation and IASB
- Concept of fair value

TYBCOM Semester End Assessment (Regular/Repeat)

November 2023

Course Title: Management Accounting Course Code: UCOD114 Category: DSE 4

Semester: V

Duration: 2 Hours

Max Marks: 80

Instructions:

1. Question 1 is compulsory.
2. Answer any three questions from Q. 2. to Q.6.
3. Working note should form part of solution.
4. Use of non-programmable calculator is allowed.
5. Figures to the right indicate maximum marks.

Q.1. A company expects to have Rs. 37,500 cash in hand on 01st April and requires you to prepare an estimate cash position during the three months, April, May and June.

The following information is supplied:

Months	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Factory Expenses (Rs.)	Office expenses (Rs.)
February	75,000	45,000	9,000	7,500	10,500
March	84,000	48,000	9,750	8,250	10,500
April	90,000	52,500	10,500	9,000	11,250
May	1,20,000	60,000	13,500	11,250	12,570
June	1,35,000	60,000	14,250	14,000	14,000

Other information:

1. Period of credit allowed by suppliers - 2 months.
2. 20% sales is for cash and period of credit allowed to customers is one month.
3. Delay in payment of all expenses - 1 month.
4. Income tax of Rs. 57,500 is due to be paid on 15th June.
5. The company is to pay dividends to shareholders Rs. 15,000 and bonus to workers Rs. 22,500 in the month of April.
6. Plant has been purchased in the month of May worth Rs. 1,20,000.

20 Marks

Q.2. From the following information, calculate the net present value and profitability index of two projects and suggest which of the two projects should be accepted at a discount rate of 10%.

	Project P	Project Q
Initial investment	2,00,000	3,00,000
Estimated life	5 years	5 years
Scrap value	10,000	20,000

Cash inflows are:

Year	Project P	Project Q	PV @ 10%
1	50,000	2,00,000	0.909
2	1,00,000	1,00,000	0.826
3	1,00,000	50,000	0.751
4	30,000	30,000	0.683
5	20,000	20,000	0.621

20 Marks

Q.3. The following data are available in a manufacturing company for a yearly period.

Particulars	Rs. (at 50% capacity)
Fixed expenses:	
Wages and salaries	98,000
Rent, rate and taxes	66,000
Depreciation	74,000
Sundry expenses	62,000
Semi-Variable expenses:	
Maintenance and repairs	35,000
Indirect labour	79,000
Sales department salaries	38,000
Sundry administration salaries	28,000
Variable expenses:	
Materials	2,17,000
Labour	2,04,000
Other expenses	79,000
Total cost	9,80,000

VPCCECM

Assume that the fixed expenses remain constant for all levels of production. Semi-variable expenses remain constant between 45% to 65% of capacity, increasing by 10% between 65% to 75% and 20% between 80% to 100% capacity.

Sales at various levels are

50% capacity – Rs. 10,00,000

90% capacity – Rs. 18,00,000

60% capacity – Rs. 12,00,000

75% capacity – Rs. 15,00,000

Prepare flexible budget at 60%, 75%, and 90% capacity.

20 Marks

Q.4. a) Explain the Principles of management accounting.

10 Marks

b) Explain the differences between management and financial accounting.

10 Marks

Q.5. a) ABC want to select either automatic machine costing Rs.2,00,000 with an estimated life of 5 years or an ordinary machine costing Rs.72,000 having life of 8 years. Following are the details:

Particulars	Automatic Machine	Ordinary Machine
Sales	Rs. 1,40,000	Rs.1,40,000
Cost of Sales		
Materials	Rs.60,000	Rs.60,000
Labour	Rs.10,000	Rs.40,000
Variable overheads	Rs.25,000	Rs.20,000
Depreciation	Rs.40,000	Rs. 9,000
Income Tax	40%	40%

Find out most profitable investment based on Pay Back Period

10 Marks

b) Explain the steps involved in target costing.

10 Marks

Q.6. Answer any four from the following:

4*5=20 Marks

- Characteristics of management accounting.
- Functions of management accounting.
- Enterprise resource planning.
- Advantages of target costing.
- Need of enterprise resource planning.
- Features of target costing.

(u)

TYBCOM Semester End Assessment (Regular/Repeat)

NOVEMBER 2023

Course Title: Service Marketing -II

Course Code: UCOD115

Category: DSE 4

Semester: V

Duration: 02 Hours

Max Marks: 80

Instructions:

1. All questions are **compulsory**.
2. Figures to the **right** indicate maximum marks allotted to each question.
3. Answer sub-questions in Question no.1 and Question no.2 in not more than **100** words each.
4. Answer Question no.3 to Question no. 6 each in not more than **400** words.

Q.No.1. Write Short notes on any **four of the following:**

(4x4=16)

- a. Eco-tourism
- b. Role of tour operator
- c. Components of hospitality product
- d. Savings account
- e. Benefits of credit card
- f. Bank marketing

Q.NO.2. Write Short notes on any **four of the following:**

(4x4=16)

- a. Nature of insurance
- b. Merits of Bancassurance
- c. Concept of Re-insurance
- d. Knowledge Process Outsourcing
- e. Green marketing
- f. Courier services

Q,NO.3(A) Explain the different components of tourism product.

(12)

OR

(B) Explain in detail the marketing mix(7P's) of airline services.

(12)

Q.NO.4(A) Explain in detail types of Mutual funds. (12)

OR

(B) What is meant by Systematic Investment Plan? Explain its importance. (12)

Q.NO.5(A) Discuss the principles of Insurance. (12)

OR

(B) Explain the concept of fire insurance. Discuss the different policies of fire insurance. (12)

Q.NO.6(A) What is meant by Business Process Outsourcing? State its advantages and disadvantages. (12)

OR

(B) Elaborate on the term Web marketing and Explain the benefits of web marketing. (12)

TYBCOM Semester End Assessment (Regular/Repeat)
NOVEMBER 2023

Course Title: Advertising Management-I (Business Management)

Course Code: UCOD111

Category: DSE-03

Semester: V

Duration: 02 Hours

Max Marks: 80

Instructions:

- All questions are compulsory having internal choice.
- Figures to the right indicate the maximum marks allotted.
- Answer any 04 sub questions in Q1 & Q2 in not more than 100 words each.
- Answer any 01 question of Q3 to Q6 in not more than 400 words each.

Q.1. Write a short note on ***any four*** of the following. (4×4=16 marks)

- Concept of integrated marketing communication
- Types of Illustration
- Reasons for client turnover
- Importance of measuring advertising effectiveness
- Future of Advertising
- Principles for effective copywriting for posters

Q.2. Write a short note on ***any four*** of the following. (4 x 4= 16 marks)

- Types of Internet advertising
- Principles of effective layout
- meaning of advertising agency compensation
- limitations of research in Advertising
- Types of Advertising Agencies
- Post-testing methods

Q.3. Answer ***any one*** of the following. (1 x 12= 12 marks)

- What is meant by advertising? Explain its benefits to manufacturers and consumers.
- Discuss the factors influencing the growth of advertising.

4. Answer any one of the following.

(1 x 12= 12 marks)

Explain essential elements of the layout of an advertisement.

What is meant by copywriting? Explain essential components of a copy.

5. Answer any one of the following.

(1 x 12= 12 marks)

Discuss factors influencing the choice of an advertising agency.

Enumerate and explain career options available in the advertising field.

5. Answer any one of the following.

(1 x 12= 12 marks)

Discuss the importance of copy and behavioural research in advertising.

What is meant by DAGMAR? Explain its merits and demerits.

TYBCOM SEMESTER END ASSESSMENT – CBCS (Regular/Repeat)
November 2023

Course Title: Indian Monetary and Financial System

Course Code: CEC 103

Category: CC 16

Semester: V

Duration: 02 Hours

Max Marks: 80

- All questions are **compulsory** having internal choice.
- Figures to the right indicate maximum marks allotted.
- Answer **Q.1 & Q.2** in not more than **100** words each.
- Answer **Q.3 to Q.6** in not more than **400** words each.

Q. No. 1 Answer **any four** questions from the following: - (4 x 4 marks =16 marks)

- a) Explain the functions of money.
- b) Describe the stages of evolution of money.
- c) Briefly explain the Reserve Bank of India indices of money supply.
- d) What are the functions of financial system?
- e) Explain the advantages of flow of fund matrix.
- f) What is the difference between primary market and secondary market?

Q. No. 2 Answer **any four** questions from the following: - (4 x 4 marks =16 marks)

- i. Differentiate between money market and capital market.
- ii. Explain the features of money market.
- iii. What is mean by underwriting?
- iv. Briefly explain the importance of Non – Banking Financial Companies.
- v. Explain the features of new issue market.
- vi. Define Financial counseling.

Q. No. 3 (A) Describe the quantitative measures of credit control used by Reserve Bank of India. (12 marks)

OR

Q. No. 3 (B) Elaborate on the structure of Indian Financial System. (12 marks)

Q.No. 4 (A) Explain the linkage between financial system and economic development. (12 marks)

OR

Q.No. 4 (B) Classify the Financial market in detail. (12 marks)

Q.No. 5 (A) Discuss the various functions of capital market. (12 marks)

OR

Q.No. 5 (B) Elaborate on the instruments of money market. (12 marks)

Q.No. 6 (A) Elucidate the sources of working capital finance. (12 marks)

OR

Q.No. 6 (B) Explain the types of Mutual Funds. (12 marks)

THE END

Course Title: STRATEGIC MANAGEMENT (Truncated Syllabus)

Course Code: UCOD123

Category: DSE 06

Semester: V

Duration: 2hrs

Max Marks: 80

Instructions:

- All questions are compulsory having internal choice.
 - Figures to the right indicate maximum marks allotted.
-

Q.1. Answer any four of the following (4X4=16marks)

- Explain the elements of strategy
- Explain the limitations of Strategic Management
- What is 'Vision'?
- Write the characteristics of 'Objectives'
- Enumerate strengths and weaknesses of an organization
- Elucidate 'key factors to success' and 'strategic degrees of freedom' given by Kenichi Ohmae

Q.2. Write short notes on any four of the following (4X4=16marks)

- Levels of strategy
- Distinction between operational management and strategic management
- Elements of Mission
- Any two factors of Internal Environment
- Opportunities and Challenges of an organization
- Relative Superiority and Aggressive Initiative given by Kenichi Ohmae

Q.3. Answer any one of the following (12 marks)

- A. Explain Fred David's model of Strategic Management Process.
- B. What is Strategic Management and how is it advantageous to the companies?

Q.4. Answer any one of the following (12 marks)

- A. Explain the meaning and characteristics of "mission statement".
- B. Explicate the factors forming a part of external business environment.

Q.5. Answer any one of the following (12 marks)

- A. Illustrate with an example the Boston Consulting Group (BCG) growth-share matrix.
- B. Explain Porter's Five Force model with a diagram.

Q.6. Answer any one of the following (12 marks)

- A. Explain with a diagram Porter's Value Chain Analysis.
- B. Explain with the help of graphical representation GE Nine Cell Matrix

***** ALL THE BEST *****