S.Y.B. Com (A&F) Semester - IV

Subject: Information Technology In Accountancy II

Date: 7/4/25 Duration: 2.5 hours Marks: 75 marks

- 1. This question paper contains _3____ pages
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

Q1.A.	Multiple Choice Questions (any 8 out of 10)	8 marks
1.	CAAT stands for	
	a. Computer Assisted Aided Technique	
	b. Computer Assisted Audit Technique	
	c. Computer Aided Assisted Technique	
	d. Computer Assisted Award Technique	
2.	principle of Business Process Management says	
	that BPM must be anchored in organizational	
	responsibilities.	
	a. Principle of Institutionalization	
	b. Principle of Holism	
	c. Principle of Simplicity	
	d. Principle of Enablement	
3.	BPEL stands for	
	a. Business Process Execution Language	
	b. Business Process Exam Language	
	c. Business Process Evaluation Language	
	d. Business Process Expression Language	
4.	TQM is also known as	
	a. Total Quality Maintenance	
	b. Total Productive Maintenance	
	c. Total Problem Management	
	d. Total Query Management	
5.	is a type of system audit.	
	a. Real audit	- E
	b. Compliance audit	
	c. Green audit	

	d. Data audit	
6.	risk is the risk that an error exist that could be material	
	or significant when combined with other errors encountered	lane e
	during the audit.	chile
	a. Control risk	MENT
	b. Detection risk	
	c. Inherent risk	
	d. Audit risk	
7.	reports are automatically produced when a situation	
	is unusual or require management action.	
	a. Scheduled report	
	b. Exception report	
1	c. Demand report	
\$ 8,400	d. Drill down report	
8.	Life cycle approach is a system.	
	a. Closed	
	b. Open	
	c. Transparent	
	d. Clear	4 1
9.	BPM framework deals with design and	
	development of business process and are generally focused	
	on technology and reuse.	
	a. Horizontal	
	b. Vertical	
	c. Full service	
	d. HR process	
10.	is the data storage system that is hidden from the	
	user and responds to the requirement of the user to the	
	extent the user is authorized to access.	
	a. Back-end	
	b. Full-end	
	c. Operating system	MOT A
	d. Full-fledged	
	Total Paramount Manager Land	d.
Q 1.B.	True or False (any 7 out of 10)	7 marks
1.	Backup is not necessary un computerized accounting	
	system.	
2.	Spreadsheet is not a type of accounting software.	
3. •	AIS stands for All India Station.	de la c
4.	MIS provides timely information.	

CRM stands for Custom Related Management.	
Dr Edward Deming used a four-step process, which is more	
of a cycle - plan, do, check and act for process improvement.	
Analyse is the second phase in the BPM cycle.	
GAAP is General Allowed Accounting Principle.	
Package program comes with generalized features and	
utilities, which can be used at many client's side.	
Larger companies use enterprise accounting software.	
Explain the benefits of accounting system automation.	8 marks
With the help of a diagram explain the phases of BPM.	7 marks
OR	
Explain in detail the stakeholders in BPM life cycle.	8 marks
Explain the persistent challenges un implementing business	7 marks
process automation.	
	8 marks
	7 marks
The state of the s	8 marks
Explain the various types of accounting software.	7 marks
Write down the characteristics of MIS	8 marks
	7 marks
1000000	7 IIIuIII
The second of th	8 marks
	7 marks
Differentiate between the cycle and prototyping approach.	, marke
Explain the scope of audit in IT/CIS environment.	8 marks
	7 marks
OR	
Short Notes (any 3 out of 5)	15 mark
Cloud computing	
Development waves in BPM	
Development waves in BPM Concept of TQM.	
	Dr Edward Deming used a four-step process, which is more of a cycle—plan, do, check and act for process improvement. Analyse is the second phase in the BPM cycle. GAAP is General Allowed Accounting Principle. Package program comes with generalized features and utilities, which can be used at many client's side. Larger companies use enterprise accounting software. Explain the benefits of accounting system automation. With the help of a diagram explain the phases of BPM. OR Explain in detail the stakeholders in BPM life cycle. Explain the persistent challenges un implementing business process automation. Classify and explain the categories of accounting package. Explain the seven aspects to be considered for designing of computerized accounting system. OR Explain the limitations in computerized accounting system. Explain the various types of accounting software. Write down the characteristics of MIS. Enlist and explain the objectives and components of MIS. OR Explain the functional aspects of MIS. Differentiate between life cycle and prototyping approach. Explain the scope of audit in IT/CIS environment. Explain the auditing approach in CIS environment. OR Short Notes (any 3 out of 5)

S.Y.B. Com (A&F) Semester - IV Subject: Management Accounting

Date: 9/04/25 Duration: 2.
Instructions for the candidate: Duration: 2.5 hours

Marks: 75 marks

- 1. This question paper contains 5 pages.
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

Q 1.A.	Choose the most appropriate option. (any 8 out of 10)	8 mks
1.	Working capital refers to	
	a) Capital invested in business	
	b) Capital required to purchase fixed assets	
	c) Capital required for day-to-day operations of the business	
	d) Capital required to purchase investments	
2.	Advertising is classified as expense.	3
	a) Office and Administration b) Finance	***
	c) Selling and Distribution d) Factory	
3.	Debtors turnover shows the number of days taken by the organisation to	
	collect money from	
1	a) Bills Payable b) Creditors	
	c) Investors d) Debtors	
4.	When current assets are less than current liabilities working capital is said	
	to be	
	a) Positive b) Negative	
	c) Gross d) Special	
5.	Creditors Velocity is, if creditors turnover ratio is 4 times.	
	a) 3 months b) 6 months	
	c) 4 months d) 8 months	
6.	Interest is classified as expense.	
	a) Office and Administration b) Finance	
	c) Selling and Distribution d) Factory	
7.	Quick assets are equal to	
	a) Current Assets - Stock - Prepaid Expenses	
	b) Current Assets - Stock + Prepaid Expenses	
	c) Current Assets + Stock - Prepaid Expenses	
	d) Current Assets + Stock + Prepaid Expenses	TALL
8.	Purchase of fixed asset is	
	a) Investing activity	
	b) Financing activity	
	c) Operating activity	
	d) Adjusted with P / L	

9.	Return on equity capital is	expressed:	in terms	of		
	a) Rupees			b) Percent	age	
	c) Times			d) Pure fo	0	
10.	Stationery expenses are class	ssified as _	STEEL SPAN	expenses.	16 10 0	
	a) Office and Administration	n		b) Financ		
	c) Selling and Distribution			d) Factory		
O1 P	Chata-vil (1 77 -					
Q 1.B. 1.	lang			ny 7 out of 10)	7 m	
2.	Ratios can be classified on the basis of expression, functions and location. The burden of interest will be higher in case of highly geared company.					
3.	The burden of interest will be	e higher in	n case of	highly geare	d company.	
	Management accounting is	forward lo	oking an	d dynamic in	nature.	
4.	Ideal debt equity ratio is 2:1.				The second second second	
5.	Temporary working capital	is also calle	ed as circ	culating work	cing capital.	
6.	when the denominator is gr	eater than	the num	nerator the co	mpany is said	
-	to be fuglify geared company	у.				
7.	Cash flow statements do not	include ba	ank balar	nce.		
8	Current ratio shows profitab	ility of the	firm.		A CONTRACTOR OF THE CONTRACTOR	
9.	Debtors Velocity can be expr	essed in or	nly in da	ys.	e James de la constante de la	
10.	Standard liquid ratio is 2:1.					
2.A.	Convert the balance sheet is	n vertical	form an	d calculate C	Current Ratio, Debt Equity	15 mk
) 2.A.		ing Capita	al, Propr	ietory Ratio,	Debt Equity	15 mk
?2.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars	ing Capitantio. ₹	al, Propr	d calculate C rietory Ratio, articulars	Debt Equity . ₹	15 mk
22.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars Equity share capital	ting Capitantio. ₹ 70,000	P Land	rietory Ratio, articulars	Debt Equity	15 mk
22.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars Equity share capital 10% Preference share capital	ing Capitantio. ₹ 70,000 1 30,000	al, Propr	rietory Ratio, articulars	Debt Equity . ₹	15 mk
22.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars Equity share capital 10% Preference share capital Capital Reserves	ting Capitantio. ₹ 70,000	P Land	rietory Ratio, Particulars	Debt Equity ₹ 60,000	15 mk
) 2.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars Equity share capital 10% Preference share capital	ing Capitantio. ₹ 70,000 1 30,000	P Land Build Mach	rietory Ratio, Particulars	Debt Equity	15 mk
) 2.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars Equity share capital 10% Preference share capital Capital Reserves	Ting Capital Atio. ₹ 70,000 1 30,000 18,000	P Land Build Mach	rietory Ratio, Carticulars ing inery	Debt Equity	15 mk
) 2.A.	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Ra Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures	Ting Capital Actio. ₹ 70,000 1 30,000 18,000 42,000	Land Build Mach Bills F	rietory Ratio, Carticulars ing inery Receivable	Debt Equity	15 mk
22.A.	Convert the balance sheet in Quick Ratio, Stock to Work Ratio and Capital Gearing Rate Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures Creditors	Ting Capital Actio.	Land Build Mach Bills F	rietory Ratio, Carticulars ing inery Receivable	Debt Equity	15 mk
22.A.	Convert the balance sheet in Quick Ratio, Stock to Work Ratio and Capital Gearing Rate Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures Creditors	Ting Capital Actio.	P Land Build Mach Bills F Stock Debto	rietory Ratio, Carticulars ing inery Receivable	₹ 60,000 26,000 34,000 15,000 21,000 24,000 20,000	15 mk
2.A.	Convert the balance sheet in Quick Ratio, Stock to Work Ratio and Capital Gearing Rate Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures Creditors	Ting Capital Actio. ₹ 70,000 18,000 18,000 26,000 14,000 2,00,000 2,00,000	P Land Build Mach Bills F Stock Debto	rietory Ratio, Carticulars ing inery Receivable	₹ 60,000 26,000 34,000 15,000 21,000 24,000	15 mk
2.A. I	Convert the balance sheet in Quick Ratio, Stock to Work Ratio and Capital Gearing Rate Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures Creditors	Ting Capital Actio. 70,000 30,000 18,000 42,000 26,000 14,000 OR	P Land Build Mach Bills F Stock Debto Cash	ing inery Receivable	Debt Equity	
2.A. I	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Rate Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures Creditors Bank Overdraft Prepare vertical trend income state XYZ Ltd. Particulars	Ting Capital Actio. 70,000 30,000 18,000 42,000 26,000 14,000 OR	P Land Build Mach Bills F Stock Debto Cash	ing inery Receivable	Debt Equity	
	Convert the balance sheet is Quick Ratio, Stock to Work Ratio and Capital Gearing Rate Particulars Equity share capital 10% Preference share capital Capital Reserves 12% Debentures Creditors Bank Overdraft Prepare vertical trend income styz Ltd. Particulars	Ting Capital Actio. ₹ 70,000 30,000 18,000 42,000 26,000 14,000 CR Statement for the statement of the statem	P Land Build Mach Bills F Stock Debto Cash	ing inery Receivable following info	Debt Equity	15 mk

	Purchases 5	54,000	58,000	60,000	Money	1
		23,000	26,000	24,000		
	Carriage inwards	24,000	28,000	28,000		
	Closing Stock	30,000	34,000	32,000		
		22,000	22,400	23,000	BUT BUT I	
	Admin expenses	22,000	22,000	22,000	Market Combined	
		21,400	21,800	22,000		
		21,000	20,800	21,200	A STATE OF S	
		21,200	20,800	22,000		
		23,000	24,000	26,000		
1	Loss on sale of asset	21,000	20,600	21,000		
	Taxation	25,000	27,000	30,000		
	The state of the s		3 300	and the second of the second o	The second second second	15 1
23.A.	ABC limited provides you wi	th the fo	llowing in	formation.		15 mks
20.11.	Particulars Per Unit				eric al a de la	
	Raw Material 80				Ambana ana	
	Wages 40					
	Overheads 30					
	Total Cost 150					
	Profit 50					
	Selling Price 200	and the second			3 198 C	
	The following additional info	ormation	is availab	le		
	1 Raw material will remain	in stock	for 2 mont	ths.		
	2 Average material in work	in progr	ess is 1.5 r	nonths.		
	3 Finished goods are in war	rehouse f	or 2 mont	ns.		
	4. 20% of sales and 25% of p	urchases	s are on cas	sh basis.		
	5. Credit Allowed to custom	ners is 2 1	months.			
	6 Credit allowed by Suppli	ers is 1 n	nonth.			
	7 Average time lag in the p	ayment	of wages is	s 0.5 month.		
	8. Average time lag in payn	nent of o	verheads 1	s 1 month.		
	O Cook Palanco is expected	to be ₹4	± 0.000 .			
	You are required to prepar	re a state	ement of v	working capi	ital estimate to	
	finance level of activity 10,0	000 units	p.a.			
		(OR		Laurence (1)	8 mk
Q 3.P	P. From the following calculate	te the len	gth of the	net operating	g cycle.	o mk
20.1	Assume 360 days in a year.					-
	Particulars		₹			
	Closing stock of Raw Mat	erial	30,000			
	Closing Stock of NATE		3,000			
	Closing stock of WIP	Goods	1			
	Closing stock of Fillished	30000				
	Closing stock of Finished Purchase of Raw Material	Goods	30,500 78,000		AN STORM	

	Cost of Goo	ods Sold	(0),80	1,00,000			
	Sales	- DEALES	08,00	1,10,000			
	Debtors	UNITED T	000,83	46,000			
	Creditors	12,000	ONE	38,000			
3.Q.	From the fo	llowing cald	ulate Retui	n on Capit	al employed	d, Return or	n 7 mks
	Proprietors I				33.976		
		Particulars	3	₹			
	Equity Shar	e Capital	0.20	15,00,00	0		
	10 % Prefere	ence share Ca	apital	12,00,00	0	in interest in	
	Reserves an	d Surplus		5,00,000			
	Preliminary	Expenses no	t written of	f 50,000	***	mining and re	*
	10 % Debent	tures	e district	8,00,000			
	5 % Loans T	aken .		50,000	20 10		
	Net Profit Aft	ter tax is ₹ 12	,50,000. Tax	ation Amou	 nt is ₹ 2,50,0	000:	
1 A		28				To 25	
1.A.	Prepare cash						15 mks
	Liabilities	2023	2024	Assets	2023	2024	
	Share Capital	4,00,000	. 5,00,000	Premises	4,25,000	5,00,000	
	General Reserve	1,60,000	2,00,000	Machiner y	4,22,500	4,75,000	
	Profit & Loss A/c	231,500	21,4,500	Equipme nt	65,000	60,000	
	Loan from bank	75,000	1,95000	Debtors	1,60,500	2,64,000	
	Sundry Creditors	2,31,250	2,51,250	Cash	10,000	23,000	
	Provision for tax	76,250	84,250	Stock	84,000	1,10000	EO I
				Bank	7,000	13,000	
		11,74,000	14,45,000		11,74,000		

	2. Depreciation on premises is 37,500.	provided ₹ 25,000	and on mach	inery ₹	
	3. Machinery purchased during	g the year ₹ 90,00	0.		
	4. Dividend of ₹ 25,000 paid du				
		OR			
Q4.P.	Prepare cash flow statemen	t for Hindalco l	Ltd. from the	following	15 mks
	information:				
	<u>Liabilities</u>	2023	2024		
	Equity Share capital	1,20,000	1,20,000		
	Pref. Share capital	90,000	60,000		
	General reserve	30,000	42,330		
	P&L account	15,240	28,080		
	Provision for tax	17,000	8,000		
	Creditors	3,37,920	3,81,990		
	Total	6,10,160	6,40,400		
	Assets	2023	2024		
	Land	2,10,000	2,70,000		
	Building	2,85,000	2,70,000		
	Stock	27,000	36,300	,	
	Debtors	40,440	38,460		
	Prepaid expenses	25,880	17,000		
	Bank	15,840	3,240		
	Misc. Expenditure	6,000	5,400		
	Total	6,10,160	6,40,400		
	Other information:				
	1. Interim dividend paid @ 59	% on equity capit	al		
	2. Building purchased ₹ 25,00	00.			
	3. Income tax paid during the				
Q5.A.	Explain the objectives of mana	gement accounti	ng.		8 mks
Q 5.B.	Explain the importance of man				7 mks
-		OR			
Q5.C.	Short Notes (any 3 out of 5)				15 mks
1.	Gross Working Capital and N	et Working Capit	al.		
2.	Advantages of ratio analysis.	4			
3.	Operating Cycle.				
4.	Balance sheet ratios.				
5.	Cash from operating activity.				

Semester End Examination March 2025 S.Y.B. Com (A&F) Semester - IV

Subject: Research Methodology in Accountancy and Finance

Date: 11/03/25 Duration: 2.5 hours Marks: 75 marks

- 1. This question paper contains 3 pages
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

1.	Select the correct alternative (any 8 out of 10)	8 marks
1.	research aims at advancement of knowledge.	
	a. Applied b. Fundamental c. Longitude d. Cross-sectional	
2.	refers to the published studies, reference books and past sources.	
	a. Hypothesis b. Research design c. Literature review d. Sample design	
3.	A null hypothesis (H ₀) states that	
	a. There is no significant relationship between variables	
	U. There is a strong relationship between variables	o Ari
	c. The research question is incorrect	
	d. The study must be stopped	
4.	Hypotheses should be	
	a. Measurable and testable b. Vague and broad	
	c. Based on intuition d. Avoided in research	
5.		
	The arithmetic mean is also called as a. Average b. Mode c. Range d. Percentage	
	d. I ciccitage	
6.	is not an example of secondary data.	
	a. Census reports b. Online research articles c. Direct intervious	
	d. Newspaper articles	
7.	A structured interview means	
	a. No predefined questions h Predefined set of questions	
	c. Random discussion d. Conversational approach	
8.		
	research is considered when researcher has no knowledge or very restricted knowledge regarding research problem.	
	a. Descriptive b. applied c. exploratory d. cross-sectional	
9.	In order to collect primary data from the field, the researcher requires a	

10.	A is a circular chart used	to compared parts of the whole.	
	a. Pie Chart b. Bar graph		
Q 1.B.	Match the Column (any 7 out	of 10)	7 marks
1.	A	В	/ mark
		but the small date in the state of the state	risal
	1. Quantitative Research	a. Blueprint for research study	
	2. Applied Research	b. Probability method	
	3. Research design	c. Secondary data collection	
	4. Causal Research	d. Data sources	
	5. Systematic sampling	e. Solves Practical problem	
	6. Quota sampling	f. Report prepared by academician & professional community	
	7. Company records	g. Cause-effect relationship between variables	
	8. Experimentation method	h. Primary data collection	
	9. Bibliography	i. Non- Probability method	
	10. Technical report	j. Based on numbers	
Q 2.A.	Bring out the features of research	h.	8 marks
Q 2.B.	Explain any five types of research		7 marks
		OR	/ mains
Q 2.C.	Explain factors that affect the sel	lection of research problem.	8 marks
Q 2.D	Distinguish between qualitative a		7 marks
		Laconomic and territor orbitals (ME)	
Q 3.A.	Explain the different types of sar	npling.	8 marks
Q 3.B.	Explain the different types of hy		7 marks
	08000	OR	7 4444 445
Q 3.C.	Explain the contents of research		8 marks
Q 3.D.	Bring out the importance of hypo		7 marks
	d. Parocninge		
Q 4.A.	Distinguish between primary and	secondary data.	8 marks
Q 4.B.	Explain the different types of obs		7 marks
		OR	
Q 4.C.	What are the characteristics of a	good questionnaire.	8 marks
Q 4.D.	Explain the structure of research		7 marks
	financier la securitorio de la composa escoto de la	received it considered when received near no ex- modeles requiring received problem belief to collect applied a serie from the firm the received to collect applied a serie from the firm the received to collect applied to	

Q 5.A.	From the follow	ring calculate mean	n, standard deviation and co-efficient of variation	. 8 mark
		Wages (Rs)	Number of workers	. o mark
	· · ·	50-60	16	
		60-70	20	
		70-80	32	
		80-90	28	
		90-100	20	
		100-110	10	
Q 5.B.		de and Q3 from the	e following.	7 marks
	Time	Frequency		
	51-55	3		
	55-60	8		
	61-65	9		
	65-70	5		
	71-75	4		
		7		
Q 5.C.	Ch - A NI A		OR	
Q 3.C.	Short Notes (any	3 out of 5)		15
1.	Importance of rese	earch report		marks
2.	Stages in data prod	cessing		
3.	Purpose of review	of literature		
4.	Steps in research			
	Types of survey			

S.Y.B. Com (A&F) Semester - IV Subject: Management Accounting

Date: 13/03/25 Duration: 2.5 hours

Marks: 75 marks

- 1. This question paper contains 6 pages.
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

Q 1.A.	Choose the most appropriate option.	(any 8 out of 10)	8 mks
1.	Audit fees are classified asex	penses.	
	a) Office and Administration	b) Finance	
	c) Selling and Distribution	d) Factory	
2.	When current assets are more than current	t liabilities working capital is said to be	- 60 - 60
	a) Positive	b) Negative	
	c) Gross	d) Special	
3.	Return on proprietors fund is a	ratio.	
	a) Balance sheet	b) Revenue	
	c) Combine	d) Liquidity	
4.	Initial Working capital and regular workir	ng capital are types of	
	a) Permanent	b) Temporary	
	c) Gross	d) Special	
5.	Quick liabilities are equal to	There is a supercontained and transmit a little of the supercontaining and transmit and the supercontaining and the supercontai	
	a) Current Liabilities - Bank Overdraft	Communication Page 1 and Communication	
	b) Current Liabilities + Bank Overdraft		
	c) Current Assets - Current Liabilities	3022	
	d) Current Assets – Liquid Assets	reducines	
6.	Issue of shares is a		
	a) Investing activity		
	b) Financing activity	To Fundance	
	c) Operating activity		
	d) Adjusted to P / L	250500000000000000000000000000000000000	
7.	Which item is not included in working cap	oital?	
	a) Stock	America II	
	b) Machinery		
	c) Creditors	Religion of the second of the second of the	
	d) Bank balance		
8.	Proprietors Ratio is a		
	a) Balance sheet ratio	The partial and field off at	
	b) Revenue statement ratio		
	c) Composite ratio		

	d) Cashflow ratio	Enployees	in the man						
9.	Cash flow statements are prepared according to								
	a) AS-13 b) AS-14								
	b) AS-14			al series the Lea					
	c) AS-3								
	d) AS-2								
10.	On the Basis of	ratios are cla	assified as Balance S	Sheet, Revenue					
	statement ratio and Composite r	atio.							
	a) Location		b) Functions						
	c) Expression		d) Percentage						
	100 March 100 Ma								
Q 1.B.	State whether True or False.		(any 7 o		7 mks				
1.	Special Working Capital is requi	red during th	e unforeseen continge	ncies like flood,					
	fire, rise in taxes. Earthquake, pa	andemic.		* A					
2.	Quick ratio is also called as liqui	id ratio.			3				
3.	The burden of interest will be lo	wer in case of	f lowly geared compa	ny.					
4.	Current ratio is also called as ac	id test ratio.							
5.	Standard acid test ratio is 1:1.								
6.	Debtors velocity is also called as	average coll	ection period.	Color Paris					
7.	Acid test ratio shows profitabili	ty of the firm.							
8.	Stock Velocity can be expressed	in only in da	ys.						
9.	Management accounting is not	dynamic in na	ature.						
10.	Ratios can be classified only on	the basis of ex	Ratios can be classified only on the basis of expression.						
			<u> </u>						
	State of the state								
Q 2.A.	Convert the income statement is	: n vertical form		Profit Ratio,	15 mks				
Q 2.A.			n and Calculate Gross		15 mks				
Q 2.A.	Operating Cost Ratio, Operating		n and Calculate Gross		15 mks				
Q 2.A.		g Profit Ratio,	n and Calculate Gross Net Profit after Tax a	nd Stock	15 mks				
Q 2.A.	Operating Cost Ratio, Operating		n and Calculate Gross		15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars	g Profit Ratio,	n and Calculate Gross Net Profit after Tax a Particulars	nd Stock	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio.	g Profit Ratio, ₹ 70,000	n and Calculate Gross Net Profit after Tax a Particulars By Sales	nd Stock ₹ 10,00,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars	g Profit Ratio,	n and Calculate Gross Net Profit after Tax a Particulars	nd Stock ₹	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases	g Profit Ratio,	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock	g Profit Ratio, ₹ 70,000	n and Calculate Gross Net Profit after Tax a Particulars By Sales	nd Stock ₹ 10,00,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases	70,000 2,50,000 45,000	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases To Wages To Depreciation of factory	g Profit Ratio,	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases To Wages To Depreciation of factory building	₹ 70,000 2,50,000 45,000 40,000	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases To Wages To Depreciation of factory	70,000 2,50,000 45,000	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases To Wages To Depreciation of factory building To Electricity Expenses	₹ 70,000 2,50,000 45,000 40,000	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				
Q 2.A.	Operating Cost Ratio, Operating Turnover Ratio. Particulars To Opening Stock To Purchases To Wages To Depreciation of factory building	₹	n and Calculate Gross Net Profit after Tax a Particulars By Sales By Closing Stock	10,00,000 50,000	15 mks				

1	To Interest on Debentures	30,000	ehco O bor	Salott hada	in symmetry.	
a .	To Loss on Sale of Investment	40,000		Morros	5 10 to 1	
	To Income Tax	50,000				
	To Net Profit	4,30,000			encilos O	
STAY V		1075000	Argun Subile		1075000	BECT
		OR			See should be	
Q 2.P.	Prepare vertical balance sheet for	trend analy	sis of TATA	Ltd.		15 mks
	Particulars		2022	2023	2024	
	Equity share capital	nna an c	2,50,000	3,50,000	4,25,000	
	P&L account	000	1,47,500	5,00,000	3,75,000	
	Creditors	33,007803	1,87,500	2,50,000	do 3 8 8 7	
	General Reserve	1001201	1,50,000	5,00,000	2,75,000	
	Bills receivables	e i jekvoda t	25,000	50,000	1,00,000	TEDEL.
	Fictitious assets	897 6.1 N. I.	50,000	80,000		
	Investments			5,00,000	2,50,000	
	7% preference share capital		1,25,000	2,50,000	5,00,000	
	12% debentures		1,25,000	3,00,000	2,50,000	
	Building		2,50,000	6,25,000	10,00,000	
	Plant & Machinery	risas.	1,60,000	3,75,000	5,75,000	
	Short-term investments	ogetova ris	1,25,000	1,50,000		
	Debtors	Man	62,500	75,000	1,25,000	
	Bills payable	100 åt s ei	1,87,500	2,05,000	2,25,000	
my H	Bank		5,00,000	5,00,000		
Q 3.A.	From the following calculate the	length of th	ne net operati	ing cycle. As	ssume 360	8 mks
	days in a year.					
	Particulars		₹			
	Closing stock of Raw Material	2	,00,000			
	Closing stock of WIP		,28,000			

	Closing stock of Finished (Goods	1,9	92,000		76.0 74.34	
	Purchases of Raw Materia		8,0	00,000			
	Cost of Goods Sold		12,	00,000			
	Sales		14,	00,000		cont of 1	
	Debtors		3,2	20,000			
	Creditors		16	50,000	721247		
Q 3.B.	From the following calcula Funds and Return on Equit			ital employed	d, Return on	Proprietors	7 mks
	Particulars		₹			E and the Co	
	Equity Share Capital		35,00,00	00			
	10% Preference Share Cap	ital	14,00,00	00			
	Reserves and Surplus	•	3,50,000	0			
	Preliminary expenses		35,000				
	12 % Debentures	E VE.T	50,00,0	00		washee la life	
	8% Loans taken		2,50,000	0		la cocamia (
10	Net Profit After tax is ₹ 17,50,000. Taxation Amount is ₹ 3,50,000.						
Q 3.P.	You are required to prepare to finance level of activity of Particulars	e statem of 20,000 Per Un	nent show: O units a you	ing the worki	ng capital rec	quirement uited	15 mk
Q 3.P.	You are required to prepare to finance level of activity of Particulars Raw Material Wages Overheads Total Cost Add Profit Selling Price 1. Raw Material are in st 2. Materials are in process 3. Finished goods are in 4. Credit allowed by cred 5. Credit allowed to deby	Per Un 40 10 30 80 20 cock on a stock or ditors is 3	nent show: 0 units a year it an average month. n an avera	e for 3 month	ng capital rec ice cream Lim	quirement nited	15 mk
	You are required to prepare to finance level of activity of Particulars Raw Material Wages Overheads Total Cost Add Profit Selling Price 1. Raw Material are in st 2. Materials are in proces 3. Finished goods are in 4. Credit allowed by cred 5. Credit allowed to deb 6. Lag in payment of wa 7. Cash balance to be ma	Per Un 40 10 30 80 20 100 ook on a stock on ditors is tors is 3 ges and aintained	nent show: 0 units a year it 0 an average month. n an avera 2 months months overhead d is ₹ 15,00	e for 3 month ge for 2 month s is 1.5 month	ng capital rec ice cream Lim	uited	15 mk
Q 3.P.	You are required to prepare to finance level of activity of Particulars Raw Material Wages Overheads Total Cost Add Profit Selling Price 1. Raw Material are in st 2. Materials are in proces 3. Finished goods are in 4. Credit allowed by cred 5. Credit allowed to deb 6. Lag in payment of wa 7. Cash balance to be ma	Per Un 40 10 30 80 20 100 cock on a stock or ditors is 3 ges and aintained	nent show: 0 units a year it 0 or an average month. In an average months I overhead d is ₹ 15,000 lance shee	e for 3 month ge for 2 month s is 1.5 month	ng capital rec ice cream Lim	ended 31-3-	
	You are required to prepare to finance level of activity of Particulars Raw Material Wages Overheads Total Cost Add Profit Selling Price 1. Raw Material are in st 2. Materials are in proces 3. Finished goods are in 4. Credit allowed by cred 5. Credit allowed to deb 6. Lag in payment of wa 7. Cash balance to be ma Following are the summar 2023 and 31-3-2024, prepare	Per Un 40 10 30 80 20 100 cock on a stock or ditors is 3 ges and aintained	nent show: 0 units a year it 0 or an average month. In an average months I overhead d is ₹ 15,000 lance shee	e for 3 month ge for 2 month s is 1.5 month	ng capital rec ice cream Lim	uited	

. `*							
	General Reserve	2,00,000	2,20,000	Plant and Machinery	2,10,000	2,76,000	
oke il	Profit & Loss A/c	40,000	32,000	Other Fixed Assets	30,000	45,000	AAD
	Bank Loan		1,00,000	Investments	50,000	50,000	
	Creditors	1,58,000	1,72,000	Stock	2,00,000	1,90,000	
	Provision for Tax	45,000	30,000	Debtors	1,70,000	1,95,000	
				Bank	1,03,000	98,000	
		9,43,000	10,54,000)	9,43,000	10,54,000	
	3. Investments	nounting to r tax made o costing ₹ 10	₹ 30,000 waduring the 10,000 was so Land and I	year was ₹ 3,000. old for ₹ 12,000. Buildinġ ₹ 5,000;		∕lachinery ₹	
			OF				
Q 4.P.	From the following Ltd for the year end				w statement	t of Alpha	15 mks
	Liabilities	2023	2024	Assets	2023	2024	
	Equity Capital	1,35,000	1,35,000	Goodwill	13,950	4,950	
	Reserves	40,500	54,000	Land & Building	g 32,400	45,000	

Liabilities	2023	2024	Assets	2023	2024
Equity Capital	1,35,000	1,35,000	Goodwill	13,950	4,950
Reserves	40,500	54,000	Land & Building	32,400	45,000
Loans	45,000	27,000	Plant & Machinery	93,400	85,050
10 % Debentures	67,950	62,010	Furniture	40,000	40,500
Creditors	71,640	43,920	Investments	40,500	49,500
Proposed Dividend	13,500	16,200	Debtors	74,500	1,14,120
Provision for Taxation	10,800	12,600	Bank Balance	89,640	11,610
	3,84,390	3,50,730		3,84,390	3,50,730

Other Information:-

- Depreciation is provided @10% on furniture.
 Depreciation on Land & Building is ₹ 5,000.

	 3. Investment costing ₹ 8,000 were sold for ₹ 10,000 during the year. 4. Tax of ₹ 13,000 was paid for the year ended 31st December, 2002. 	
Q 5.A.	Explain the scope of management accounting.	8 mks
Q 5.B.	Explain the role of management accounting.	7 mks
	OR	
Q 5.C.	Short Notes (any 3 out of 5)	15 mks
1.	Objectives of Financial Statement Analysis.	
2.	Limitations of ratio analysis.	
3.	Cash from financing activity.	
4.	Types of financial statement analysis.	
5.	Income statement ratios.	

a areas

mar.

Mark Training

S.Y.B. Com (A&F) Semester - IV Subject: Financial accounting IV

Date: 17/03/25 Duration: 2.5 hours Marks: 75 marks

- 1. This question paper contains 6 pages
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

Q	1.A.	True or False (any 8 o	ut of 1	0)	8 marks			
	1.	Capital redemption reserve can be used only for the issue of bonus shares.						
	2.							
	۷.	of companies act, 2013.	Proposed dividends are contingents' liability after commencement					
	3.			things are montioned at the C	686			
		issue.	debei	ntures are mentioned at the time of				
	4.	Calls in arear are deduct	ed from	n share capital.	aus es aus 11 Ann Anni Colo			
	5.	Debentures interest in company distributed on	case o	f running business taken over by				
	6.	Debenture due for redemption withing 3 months from the balance sheet date is appears under the head of long-term liability.						
	7.	Balance in debenture redemption reserve after redemption is transferred to capital reserve.						
8	8.	Patents are fictitious asse						
9	9.	Debentures redemption r	eserve	is created out of capital reserve.				
	10.	Treatment of monetary integral financial operation	items	is same as per integral and non-	accololis.			
Q 1.	В.	Match the Column (any	7 out	of 10)	7 marks			
Sr	Co	lumn A	Sr	Column B	, 4441140			
1	Div	vidend to shareholders	a	Contingent liability as a note	mission (a)			
2	Au	dit fees	b	Share capital	Sept. Sept.			
3	Pre	incorporation profit	С	Profit & Loss appropriation	es allier (e)			
4	Exc	change difference	d	Time ratio	i somme ik			
5	No	n-monetary items	е	Capital reserve	\$1 \$15 AG \$			
6	Inst	rance policy	f	Charged to P&L	and so that			
			~	Historical cost	25.2			
7	Deb	enture redemption	g	Thistorical cost				
7	Deb Mai	ngo trees	h	Fund investment				
7	Deb Mai Proj							

2.A.	Following is the Trial Balance of Nilay I March, 2017.	d. as on 31st	15 marks					
	Particulars	Dr. Rs.	Cr. Rs.					
	Cash in Hand	19,500	CI. Rs.					
	Cash at Bank	34,300						
	Share Capital	31,300	9,20,000					
	9% Debentures		3,00,000					
	Bank Overdraft (Union Bank)		2,00,000					
	Investments (Long term)	10,000						
	Bills Receivables - Trade	1,40,000						
	Sundry Debtors	5,50,000						
	Sundry Creditors	102 102	2,40,000					
	Security Deposit (Long Term)	4,000						
	Profit and Loss A/c		2,90,000					
	Securities Premium	Terror de Park	90,000					
	Interest on Debentures accrued and		A TANK THE RES					
	due		6,750					
	Goodwill	65,000						
	Land and Building (Cost Rs.2,50,000)	1,90,000						
	Plant and Machinery (Cost							
	Rs.5,00,000)	3,00,000						
	Furniture (Cost Rs.80,000)	45,000	160 00000000000000000000000000000000000					
	Provision for Taxation	100000000000000000000000000000000000000	1,20,500					
	Advance Tax	1,00,000		100000000000000000000000000000000000000				
	Bills Payable	en e	30,000					
	General Reserve		1,00,000					
	Stock in Trade	8,49,450						
	Capital Reserve		10,000					
	Additional Information:	23,07,250	23,07,250					
	(a) The Authorised Share Capital Rs.30,00,000 divided into 3,00,000 Equit	Rs.10 each.						
	(b) Sundry Debtors, which are all unsecured and considered good, include Rs.90,000 due for more than six months.(c) Investments represent 2500 Equity Shares in X Ltd. of Rs.10							
	each, Rs.4 per share called and paid up.							
	(d) Bills Receivable discounted with the Balance Sheet date, amounted to Rs. 7,50	535						
ùs L	You are required to prepare Balance She Ltd. as on 31st March, 2017 as per provi	COLUMN TO SERVICE OF THE PROPERTY OF THE PERSON OF THE PER						
	Act.		i kadejo					
	OR							
2.P.	ABCD Enterprises had a branch at Washi	ngton. Its Tr	ial Balance	15 marks				

Particulars	Dr. \$	Cr. \$	Particulars	Dr. \$	Cr. \$	BOTOSTATO
Plant and Machinery	1,20,000	-	Rent, Rates and Taxes	2,000	To see	fall baross 1
Furniture and Fixtures	8,000	_	Insurance	1,000	l denta	es bred vigned
Stock, October 1 st , 2016	56,000	-	Trade Expenses	1,000	in en poten-	ob 01 22
Purchases	2,40,000	•	Head Office A/c	-	1,14,000	
Sales	复的 (17.18)	4,16,000	Trade Debtors	24,000	-	tan va
Goods from Indian Co. (H.O)	80,000	non	Trade Creditors	-	17,000	
Wages	2,000	•	Cash at Bank	5,000	ti.	
Carriage Inward	1,000	nalong s Bur cob	Cash in Hand	1,000		
Salaries	6,000	•				
Salaries The followin a) Wage b) Depre	g further	information in the state of the		5,47,000 and Fur	5,47,000	nd
Salaries The followin a) Wage b) Depre Fixtur c) The H d) The H from I e) Stock f) On Se the rat On October 1 On Septembe Average rate of You are asked in the nature of	g further is soutstand ciate Plates @ 10° Head Office Branch. on 30 th September 1 to of excha st , 2016 the 30 th , 2016 during the day of an integral of an integral of an integral of second circles of excharge and the second circles of exchange and the secon	information inform	ods to Branc an amount , 2017 \$ 52,0 when fixed as Rs.38 to 1 \$ s Rs.39 to 1 \$ was Rs.41 to Rs.40 to 1 \$ ming that the tion.	and Fur h for Rs.3 of Rs.43, 000. ssets were . \$. to 1 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	purchase	ue d, is
Salaries The followin a) Wage b) Depres Fixtur c) The H d) The H from 1 e) Stock f) On Se the rat On October 1 On September Average rate of You are asked n the nature of 1) Trading the September, 20	g further is soutstand res @ 10 °C lead Office Branch. on 30th September 1 to of exchast, 2016 the r 30th, 2016 during the disto preparent for an integrate Profit and 17 and	information inform	Machinery ods to Branc an amount , 2017 \$ 52,0 when fixed as Rs.38 to 1 \$ s Rs.39 to 1 e was Rs.41 to Rs.40 to 1 \$ ming that the tion. Account for	and Furth for Rs.3 of Rs.43, 000. ssets were. \$. to 1 \$. the year	purchase	ue d, is
Salaries The followin a) Wage b) Depre Fixtur c) The H d) The H from I e) Stock f) On Se the rat On October 1 On September Average rate of You are asked n the nature of 1) Trading the	g further is soutstand res @ 10 °C lead Office Branch. on 30th September 1 to of exchast, 2016 the r 30th, 2016 during the disto preparent for an integrate Profit and 17 and	information inform	Machinery ods to Branc an amount , 2017 \$ 52,0 when fixed as Rs.38 to 1 \$ s Rs.39 to 1 e was Rs.41 to Rs.40 to 1 \$ ming that the tion. Account for	and Furth for Rs.3 of Rs.43, 000. ssets were. \$. to 1 \$. the year	purchase	ue d, is
Salaries The followin a) Wage b) Depres Fixtur c) The H d) The H from 1 e) Stock f) On Se the rat On October 1 On September Average rate of You are asked n the nature of 1) Trading the September, 20	g further is soutstand eciate Plates @ 10 Great Office Head Office Head Office Head Office Branch. on 30th Suptember 1 the of exchast, 2016 the r 30th, 2016 during the office Profit and the et as on the summather the summathe	information of the control of the co	Machinery ods to Branc an amount 2017 \$ 52,0 when fixed as Rs.38 to 1 \$ s Rs.39 to 1 e was Rs.41 to s Rs.40 to 1 \$ ming that the tion. Account for	and Furth for Rs.3 of Rs.43, 000. seets were. \$. to 1 \$. the year	purchase operation ended 30	is pth

Q 3.A.

	8% Redeemable	13,50,00	0 Fixed assets	105.00	000
	preference share	, ,,,,,,,		25,00,	000
	capital (shares of		(Net)		ner energy
	Rs. 10 each fully		noza tere l		Section 1
	paid up)				
		10 70 00		I (RM), B	5-13 to 5-12 t
	Equity share	,,,-	Investment	4,05,0	00
	capital (shares of				Total Control of the
	Rs. 10 each fully	GIACU S			
	paid up)				
	Security premium	40,500	Bank balance	3,00,00	00
	Profit & Loss	13,50,000	Other current	10,50,0	000
	Account	\$50,72	assets		
	Directors	50,000	Other non-	20,000	
	loan(Long term)		current asset	20,000	att asket in
	Sundry creditors	1,34,500			
		42,75,000		42,75,0	00
	The company exercis			42,/5,0	00
	at 10% premium. For	the numos	on to redeem the prese	erence sn	ares
	Rs 10 each at a pren	ium of Da	e, it issued 67,500 m	ght share	s of
	Rs. 10 each at a prem	hand of Rs.	10 per share. All pa	yments v	vere
	made to preference s	narenoiders	s, except to a person	holding	675
	shares, who was not t				Section 1
	Pass necessary journs	al entries in	the books of the co	ompany	and
	prepare balance sheet	immediate	ly after the redemption	on is carr	ried
	out.			新音》第	
0.0.0	(18.01	0		ounds:	
Q 3.P.	Reshma Ltd. redeems	its fully pa	id Preference shares	at a	· 15 marks
	premium of 20%. For	this purpos	e, it makes fresh issu	ie of 2,50	00
	Equity shares of Rs.10	each at a p	par and sells its inves	tments a	a
	loss of 5%. On the dat	te of redemi	otion of Preference s	hares, the	
	company's Balance Sl	neet stood a	s under:		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Liabilities	Rs.	Assets	Rs.	
	Equity Share				
		4,00,000	Fixed Assets 10	50 000	article on service
	Capital (Rs.10 each)	4,00,000	Fixed Assets 10	,50,000	et de secol
	Capital (Rs.10 each) Redeemable	4,00,000	Fixed Assets 10	,50,000	oth days spense?
	Capital (Rs.10 each) Redeemable Preference		Fixed Assets 10	,50,000	The states on m
	Capital (Rs.10 each) Redeemable Preference Share Capital	4,00,000 2,00,000	indi wasan an ini	,00,000	de alps esa me ? To chates mos ni sel glothes? (1) C10 Spedance M
	Capital (Rs.10 each) Redeemable Preference Share Capital (Rs.100 each		indi wasan an ini	manaan n	To abster on miles and the control of the control o
i i	Capital (Rs.10 each) Redeemable Preference Share Capital (Rs.100 each fully paid)		indi wasan an ini	manaan n	it sipe era ne t le distanción di al grifbes? (1) (1) Cymémien si ese (4) autas: (0)
Ä	Capital (Rs.10 each) Redeemable Preference Share Capital (Rs.100 each fully paid) Redeemable		indi wasan an ini	manaan n	To cluster on many appropriate to the control of th
Ē	Capital (Rs.10 each) Redeemable Preference Share Capital (Rs.100 each fully paid) Redeemable Preference	2,00,000	Investments 2	,00,000	The states to the Victorian of the States of
Ä	Capital (Rs.10 each) Redeemable Preference Share Capital (Rs.100 each fully paid) Redeemable Preference Share Capital		Investments 2	manaan n	and the second of the second o
Ä	Capital (Rs.10 each) Redeemable Preference Share Capital (Rs.100 each fully paid) Redeemable Preference	2,00,000	Investments 2 Bank and 1	,00,000	The states of the state of the states of the

	Capital Redemption Reserve 1,00,000 Other Asset	r Current	1,50,000	Addition A
	Profit and Loss Account 3,00,000	direcció de	desira é ao ao	selsa (6)
	Current Liabilities 4,00,000			thia (a)
	15,00,000	, 7	15,00,000	1 (b)
	Prepare Journal and Balance Sheet.			200
Q 4.A.	On 1 st January, 2020; followings balan of the company: 14% Debentures: Rs. 16,00,000 Profit & Loss Account: Rs. 8,00,000 All debentures were redeemed out of page 15.	Partification regiono, Et. adropiants b		08 marks
	on 31st December, 2020. (Ignore interes			
Q 4.B.	Usha ltd an unlisted company has a bala Profit & Loss account. Instead of decla to redeem its Rs. 50,00,000 8% Debenti Pass the necessary journal entries in the	ring a divide ares at a pres	end it decided mium of 10%.	07 marks
	the redemption of debenture. (Ignore in		o company for	
	the reachipment of accountaics (ignore in	.or obt)		
	OR		2019-12 11-23 237	
Q 4.P.	Canon Ltd. was incorporated on 1 st Aug running partnership business with effec Following are the details of Income and	from 1st Ap	oril 2016.	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1 st Aug running partnership business with effec Following are the details of Income and ended 31 st March 2017:	from 1 st Ap Expense for	oril 2016.	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1 st Aug running partnership business with effect Following are the details of Income and ended 31 st March 2017: Particulars	from 1st Ap	r the year	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1 st Aug running partnership business with effect Following are the details of Income and ended 31 st March 2017: Particulars Gross Profits	from 1 st Ap Expense for	oril 2016. r the year	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1 st Aug running partnership business with effect Following are the details of Income and ended 31 st March 2017: Particulars	from 1 st Ap Expense for	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1 st Augrunning partnership business with effect Following are the details of Income and ended 31 st March 2017: Particulars Gross Profits Less: Expenses	Expense for Rs.	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts	Rs. 49,000 85,500 12,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries	Rs. 49,000 85,500 12,000 1,83,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures	Rs. 49,000 85,500 12,000 1,83,000 24,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation	Rs. 49,000 85,500 12,000 1,83,000 24,000 66,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off	Rs. 49,000 85,500 12,000 1,83,000 24,000 66,000 42,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses	Rs. 49,000 85,500 12,000 1,83,000 24,000 66,000 42,000 49,200	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses - Commission on sale	Rs. 49,000 85,500 12,000 1,83,000 24,000 42,000 49,200 36,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses - Commission on sale - Printing and Stationery	Rs. 49,000 85,500 12,000 1,83,000 24,000 42,000 42,000 49,200 36,000 93,000	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses - Commission on sale - Printing and Stationery - Advertisement Expenses	Rs. 49,000 85,500 12,000 1,83,000 24,000 42,000 49,200 36,000 93,000 1,20,500	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses - Commission on sale - Printing and Stationery - Advertisement Expenses - Audit Fees	Rs. 49,000 85,500 12,000 1,83,000 24,000 42,000 42,000 36,000 93,000 1,20,500 58,600	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses - Commission on sale - Printing and Stationery - Advertisement Expenses - Carriage Outward	Rs. 49,000 85,500 12,000 1,83,000 24,000 42,000 49,200 36,000 93,000 1,20,500 58,600 72,800	Rs. 9,60,000	15 marks
Q 4.P.	Canon Ltd. was incorporated on 1st Augrunning partnership business with effect Following are the details of Income and ended 31st March 2017: Particulars Gross Profits Less: Expenses - Directors' fees - Rent - Bad debts - Salaries - Interest on Debentures - Depreciation - Preliminary Expenses written off - General Expenses - Commission on sale - Printing and Stationery - Advertisement Expenses - Audit Fees	Rs. 49,000 85,500 12,000 1,83,000 24,000 42,000 42,000 36,000 93,000 1,20,500 58,600	Rs. 9,60,000	15 marks

	Additional Information:	
	(a) Rent is paid on the basis of floor space occupied. Floor space	
	occupied was doubled in the post incorporation period.	
	(b) Sales for each month of December, 2016 to March, 2017	
	were double the monthly sales of April 2016 to November, 2016.	
	(c) Audit fees is for the entire year.	
	(d) Bad debts Rs.500 were in respect of sales effected two years	
	ago.	
	(e) Mr. Amogh was a working partner in the firm entitled to a	
	remuneration @ Rs.12,000 per month. From 1 st August 2016, he	
	was made the Managing Director of the company and was	
	entitled to a salary @ Rs.15,000 per month. The remaining salary	
	is to two clerks employed during the period from 1 st July, 2016 to	
	30 th November 2016.	
	Prepare a statement showing profits for the pre and post	
	incorporation period separately.	Fed wets! []
Q 5.A.	Explain the provision relating to redemption of debentures.	8 marks
Q 5.B.	How is profit prior to incorporation recorded in accounts?	7 marks
	OR	marine of the
Q 5.C.	Short Notes (any 3 out of 5)	15 marks
1.	Provision of companies act.	
2.	Capital redemption reserve.	
3.	Redemption of preference shares.	newsterf -
4.	Time ratio.	
5.	Disclosure of Reserve & surplus in Balance sheet.	
	A	

S.Y.B. Com (A&F) Semester - IV Subject: Taxation

Date: 22/03/25 Duration: 2.5 hours

Marks: 75 marks

- 1. This question paper contains 4 pages
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

Q 1.A.	True or False	8 marks
1.	 Entire income of converted property before partition under HUF is included in the income of transferor. Unabsorbed long-term loss can be carried forward for 8 years. 	
2.		
3.	Business loss includes speculation loss.	
4.	If commission or brokerage paid exceeds Rs. 2,500 p.a. TDS U/s. 194H is to be deducted.	
5.	Interest u/s. 234A is not levied if return is not furnished.	
6.	Revised return can be field before the expiry of one year from the end of the relevant assessment year or before the completion of assessment whichever is earlier.	
7.	It is universally accepted principle that same income should not be subjected to tax twice.	
8.	Relief u/s. 90 and 91 is deducted from the Indian Income Tax payable by the company.	ligue (Fr
9.	Sec. 65 explains provision of clubbing of income with spouse,	
10.	Special rate of Income tax in case of Long term capital gain on sale of listed equity shares is 15%.	
Q 1.B.	Fill in the blanks (any 7 out of 10)	7 marks
1.	While clubbing of income of a minor child in the hands of a parent an exemption of upto Rs is available to such parent.	
2.	Loss from house property can be carried forward for years.	ting of t
3.	Casual income shall be taxable at%	(A) (C) [1] [1]
4.	Tax rate applicable to firm is%	BEGINNE !
5.	ITR 4 is also knows as form	BLOCK I

6.		
	TDS u/s. 194J on professional fees (other than director's fees)	
	shall not be applicable if the payment amount does not exceed Rs.	
	To the total rot of the total rot.	
7.	Advance tay is payable and its	
	Advance tax is payable only if tax payable on current income is	
	Rs or more.	A 01 18
8.	Interest u/s. 234C for Fourth and last quarter is always payable for	
	month(s).	
9.		
7.	To over come the problem of countries enter into	
	DTAA.	
10.	Reduction of tax liability with judicious use of available	2030 AS 2.5
	deductions and eventtions is an arrange of available	8 Jia ni - 1
	deductions and exemptions is an example of tax	
	read their partition of the second second second	
Q 2.A.	The income and related particulars of Mr. Coorg, aged 56,	15 mark
	for the year ended 31-03-2024 are given below:	13 mark
	i) Salary Rs. 1,00,000 per month	
	ii) Taxable allowance Rs. 20,000 pa.	
	iii) Dearness allowance Rs. 1,20,000 pa.	
	iv) Taxable perquisite Rs. 92,100 pa.	
	v) Profiessional Tax deducted Rs 2 400 na	
	1	
	, and the state of bitales its. 1.00.000	
	vii) Long Term Profit on Sale of Shares Rs.2,02,000.	
	viii) Income from Saving Bank Interest Rs. 1,00,000	
	1X) 1DS on salary is 50,000/-	
	Compute the total income and Tax payable of Mr. Coorg for	
	the assessment year 2024-25.	
	Also Calculate Toyokla income 'CN C	
	1 Mr. Coorg is of age of 65	
	Also Calculate Taxable income if Mr. Coorg is of age of 65 years.	
	years.	
O 2.B.	years. OR	MANY OF THE STREET, ST
Q 2.B.	Mr. Haresh gives following information for the year ended 31st	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years.	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year.	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31 st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31 st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31 st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs.	15 marks
Q 2.B.	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the	15 marks
	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-	15 marks
	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-	15 marks
i i	Mr. Haresh gives following information for the year ended 31 st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-2013. (CII for 2012-13 = 200, CII 2023-24 = 348).	15 marks
	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-2013. (CII for 2012-13 = 200, CII 2023-24 = 348). He paid Mediclaim of Rs. 30,000 for himself and spouse.	15 marks
	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-2013. (CII for 2012-13 = 200, CII 2023-24 = 348). He paid Mediclaim of Rs. 30,000 for himself and spouse. TDS on Rent is Rs. 25,000.	15 marks
	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-2013. (CII for 2012-13 = 200, CII 2023-24 = 348). He paid Mediclaim of Rs. 30,000 for himself and spouse. TDS on Rent is Rs. 25,000. Compute total Income and Tax payable of Mr. Haresh for the	15 marks
	Mr. Haresh gives following information for the year ended 31st March 2024. He is of age of 59 years. 1) He has 2 house properties. One is Rented and One is self occupied. Rented propert is on rent for full year. Rented Property: Fair Rent – 20,000 pm Muncipal Valuation – 45,000 pm Standard Rent – 55,000 pm Actual Rent – 75,000 pm He sells his Self occupied house property on 10/10/2023 for Rs. 45,00,000. He Paid 1% brokerage. The purchase price of the property was 10,00,000. He had purchased this property in 2012-2013. (CII for 2012-13 = 200, CII 2023-24 = 348). He paid Mediclaim of Rs. 30,000 for himself and spouse.	15 marks

Q 3.A.	Explain the provisions of Clubbing of Income in respect o	f 8 marks
2011	income from assets transferred to a person for the benefit o	
	Son's wife.	i ali
Q 3.B.	Explain ITR 2 of Income tax and what are the instructions	7 marks
20.5.	for filing ITR 2?	-23
	OR	
Q 3.A.	Mr. Prakash furnishes the following details of his income for	8 marks
	the year ending 31/03/2024	ti vaq
	Income from salary (after SD) 6,00,000	
	Income from HP 1 (LOP) 1,60,000	ageil A.63
	Loss from HP 2 (LOP) (2,00,000)	werly H.85
	Loss from HP 3 (SOP) (1,20,000)	
	Loss from Business (non spec.) (2,50,000)	HUNT DIE
	Profit from Business (spec) 3,50,000	erate I
	Short term capital loss (1,80,000)	E est la c
	Long term capital gain 1,00,000	0 002 T 200
	Income from betting 90,000	- Mari
	Loss from other sources (20,000)	
	Calculate Gross total income and losses that can be carried	1
	forward.	
Q 3.B.	Mr. Y aged 30 years has following Incomes during 2023-24	7 marks
	Income from House property (computed) 28,50,000	
	TDS on House property 1,00,000	
	Short term capital gain fixed assets (computed) 5,40,000	
	Income from Other sources 1,38,000	
	TDS on Income from other sources 40,000	
	He also made donation of Rs. 2,95,000 during the pr year	r
	which is eligible for 100% deduction u/s. 80G. You are	
	required to compute tax liability and advance tax	
	calculation if he is required to pay it.	
Q 4.A.	Explain the provisions of TDS Sec. 194J.	8 marks
Q 4.B.	Explain provisions of Double Taxation Avoidance	7 marks
	Agreement.	
	OR	
Q 4.A.	Mr. Naresh aged 36 years provides you with the following	15marks
	information of advance tax :	
	1st Installment 15/06/23 62,000	
	2 nd Installment 15/09/23 1,50,000	

	3 rd Installment 15/12/23 1,75,000	
	4 th Installment 14/03/24 50,000	
	5 th Installment 25/03/24 30,000	
	The regular assessment for the 2024-25 is completed on	
	29/01/25 and income determined by the assessing officer is	
	Rs. 30,45,360 (Income as per income tax return Rs. 30,15,250)	
	TdS Rs. 10,000. Self assessment tax is not paid. He has	
	calculated his tax under regular (old) regime. Is he liable to	
	pay interest under Sec. 234B and 234C?	
	DOUGHA DE ATRIBUTA DE LOS MARIOS DE LA COMPANIO DEL COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DE LA COMPANIO DEL COMPANIO DE LA COMPANIO DEL COMPANION DEL COMPANION DEL COMPANIO DEL COMPANIO DEL COMPANIO DEL COMPANION DEL COMPANIO DEL COMPANIO DEL COMPANIO DEL COMPANION DEL COMPANION DEL COMPANION DEL COMPANIO DEL COMPANIO DEL COMPANIO DEL COMPANION DEL COMPANION DEL COMPANION DEL COMPANION DEL COMPANION DEL COMP	rest for the
Q 5.A.	Explain provisions of Taxation of Firms in brief.	8 marks
Q 5.B.	Write a note about Ethics in Taxation.	7 marks
	OR	MO Fr
Q 5.C.	Short Notes (any 3 out of 5)	15 marks
1.	Steps to get Lower TDS	
2.	Provisions of Carry forward of losses	No.
3.	Sec. 64(2) of Clubbing of Income	200A
4.	Revised Return	300
5.	Relief to non resident partner of resident registered	
	/partnership firm.	

640.00\8 008.001

S.Y.B. Com (A&F) Semester - IV

Subject: Business Law III

Marks: 75 marks Date: 25 03 25 **Duration: 2.5 hours**

- 1. This question paper contains 5 pages
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.
- 5. Use of simple calculator is allowed.

Q 1.A.	Multiple Choice Questions (any 8 out of 10)	8 marks
1.	Although company is an artificial person, it is not regarded	(e) 15-31
	as a	
	(a) Citizen	
	(b) Domicile	
	(c) Independent	
	(d) Corporate	STATE I
2.	Accounting standards aims at being in tune with	
	ethod mark bina expert to allow	
	(a) International Financial Reporting Standards	
	(b) National accounting standard	P2 1
	(c) Books of accounts	
	(d) Filing system	
3.	A public company should issue a prospectus within	(A)
	days after registration with the Registrar	
	(a) 50	
	(b) 90	
	(c) 30	
	(d) 180	
4.	Sweat equity shares are issued to the directors or employees	11103
	(a) At a discount	B) 3
	(b) At a premium	
	(c) At a rate issued to the outsiders	12)
	(d) None of the above	(e)

5.	Private Placement Offer Letter needs to be issued in the	
	Form No within 30 days after recording the	
	name of the person.	
	(a) PAS-5	
	(b) MGT-14	
	(c) PAS-4	
	(d) AOC-4	
6.	In case of company limited by shares, thatto	
	the amount unpaid.	
	(a) Liability of its members is limited	
	(b) Liability of its members is unlimited	
	(c) Liability of its members is guaranteed amount,	
	(d) Liability of its members is NIL	
7.	Every buy back shall be completed within a period of	
	from the date of passing of the special resolution	
	(a) 6 months	
	(b) 3 months	
	(c) 1 year	
	(d) 2 years	
8.	Doctrine of comes to the aid of outsiders,	
	while dealing with the company.	
	(a) Constructive Notice	
	(b) Rule of Foss and Harbottle	
	(c) Indoor Management	
	(d) Ultra Vires	(d)
9.	Where company has control over other company, it is	
	known as	
	(a) Subsidiary Company	
	(b) Associate Company	
	(c) Holding Company	
	(d) Government Company	
10.	All companies incorporated on or after has	
	to file form no. 20A, within 180 days of incorporation of the	
	company.	
	(a) 22 nd November, 2018	
	(b) 2 nd November, 2018	
	(c) 2 nd December, 2019	9
	(d) 22 nd December, 2019	p)
0.1=		7 marks
Q 1.B.	Match the Column (any 7 out of 10)	/ Illai KS

1.	Solomon vs. Solomon	a. Debenture Holder	
2.	Producer Company	b. Mis-statement in prospectus	1963 A.S.(
3.	Debenture Trustee	c. Records of Private	10 E
ANTER	evaluation in the	Placement	15 B 2 C
4.	Dormant Company	d. Company limited by shares	
5.	Table A	e. Hybrid between company	odel Dies
		and coop. society	Barrier III
6.	Civil and Criminal	f. Separate Legal Entity	
	Liability		
7.	PAS-5	g. Asset Shielding Company	
8.	Books of Accounts	h. Special Resolution	
9.	Conversion	i. Fundamental document	
10.	MOA	j. Income and Expenditure	garana and an
			S. School
Q 2.A.		e veil. What are the circumstances	8 marks
	under which veil can be l		- 1
Q 2.B.		ndent Director under Companies	7 marks
	Act, 2013.		
1		OR	0 1
Q 2.A.		pes of Companies registered under	8 marks
* -	Companies Act 2013.	() () () ()	7 marks
Q 2.B.	Define MOA. What are to	he Contents of MOA?	/ marks
O 2 A	What is Prospectus? Eval	ain various types of prospectus.	8 marks
Q 3.A.		and various types of prospectus.	7 marks
Q 3.B.	(Sec. 8) Companies.	icorporated for charitable purpose.	7 11141113
	(Sec. 6) Companies.	OR	
Q 3.A.	What is the registration	process of the company under	8 marks
Q 3.A.	Companies Act, 2013	i process of the company and	
Q 3.B.		Vires. What are the effects of ultra	7 marks
Q 3.D.	vires transactions.	VIICE. VIIII III	
	vires transactions.		
Q 4.A.	What is Private Placem	ent? Explain the rules of Private	8 marks
Q 1.71.	Placement.		
Q 4.B.		ity and Preference Shares.	7 marks
	O I	OR	
Q 4.A.	Explain procedure for all	teration of registered office clause.	8 marks
Q 4.B.		es under which private company	7 marks
× 1.D.	can be converted into pu		

Q 5.A.	Define Articles of Association. What is the procedure for	8 marks
	alteration of AOA.	
Q 5.B.	Write a note on Deposit under Companies Act 2013.	7 marks
	OR	
Q 5.C.	Short Notes (any 3 out of 5)	15 marks
1.	Indian Depository Receipt	
2.	Types of Preference Shares	
3.	Indoor Management	
4.	Pre-incorporation Contracts	
5.	Securities	

And the control of the state of

S.Y.B.A.F Semester - IV

Subject: Foundation Course in Management IV

Date: 27/03/25 Duration: 2.5 hours Marks: 75 marks

Instructions for the candidate:

- 1. This question paper contains 2 pages
- 2. In all, 5 main questions shall be attempted.
- 3. Answers to each new question should begin on a fresh page.
- 4. Figures on the right-hand side indicate full marks.

Q 1.A. State whether the following statement is True or False (any 8 out of 10)

8 marks

- 1. The nature of management is both an art and a science.
- 2. One objective of management is to ensure the efficient use of resources.
- Coordination ensures that different parts of the organization work together effectively.
- 4. Controlling involves monitoring performance and taking corrective action.
- 5. Centralization involves concentrating decision-making authority at the top.
- 6. Management is only relevant for large corporations.
- 7. The nature of management is purely intuitive and doesn't require any learned skills.
- 8. Controlling is about punishing mistakes.
- 9. Directing is only about giving instructions.
- 10. Laizzez faire leadership style is of no use.

Q 1.B. Match the Column (any 7 out of 10)

7 marks

1.Arranging resources and	a. Eliminating unqualified candidates	
activities	based on resumes	
2.Unity of command	b. Defined structure and hierarchy	
3. Formal organization	c. Organizing	
4.Bureaucratic leader	d. Grouping activities into departments	
5.Internal Recruitment	e. Filling vacancies with existing	
	employees	
6.Motivating and guiding	f. Employees should receive orders from	
employees	only one superior.	
7.Scalar chain	g. Follows rules and procedures	
	strictly	
8.Departmentation	h. Directing	
9. Campus Recruitment	i. The line of authority should flow from the	
	top to the bottom.	
10. Initial Screening	j. Hiring graduates from universities	

Q 2.A. Elaborate the objectives of management.

Q 2.B. Explain 6 M's of Management.

8 marks

7 marks

OR

Q 2.P. Discuss in detail about Middle level management and Top Level management.

8 marks

Q 2.Q.	Explain the features of sound plan.	7 marks
Q 3.A.	Elaborate the process of planning	8 marks
Q 3.B.	Explain the components of single use plan	7 marks
	OR OR	
Q 3.P.	What are the factors affecting decentralization	8 marks
Q 3.Q.	Discuss the advantages of centralization	7 marks
	Self-in-off per of the self-in-off per self-in	noithead alson the at
Q 4.A.	Write the merits and limitations of formal organization.	8 marks
Q 4.B.	Elaborate the internal sources of recruitment.	7 marks
	OR ·	
Q 4.P.	Give difference between recruitment and selection.	8 marks
Q 4.Q.	What are the different types of interview?	7 marks
Q 5.A.	Explain the leadership traits.	8 marks
Q 5.B.	What are the factors affecting motivation?	7 marks
	OR	
Q 5.C.	Short Notes (any 3 out of 5)	15 marks
1.	Informal organization	
2.	Delegation	
3.	Coordination	
4.	Laissez faire leader & Democratic leader	
5.	Process of controlling	
		distant built room is

sandhines belities and promitted