Time: 03 hrs Max. Marks. 100

Note: 1) ALL questions are COMPULSORY.

		2) 3)	Figures to Working		-				ers.		
A)	Fill in	the blanks choos	sing the m	ost ap	propri	ate al	ternativ	e and re	write it:	(ANY TE	<b>N)</b> [10]
1)	Maximum number of members in a public company should be										
	A)	100	B)	No Li	mit						
	C)	50	D)	500							
2)	Debe	ntures	·								
	A)	Carries fixed rate	e of interes	t	B)	Carri	ies no vo	oting righ	t		
	C)	Carries no right of	of manage	ment	D)	All th	e above	;			
3)	Lives	tock assets include	e								
	A)	Land and Buildin	gs B)	Furr	niture						
	C)	Plant and Machin	nery D)	Hors	ses						
4)	Balan	ce sheet of a com	pany is pre	pared	as per	sched	dule		_•		
	A)	III	B)	V							
	C)	IV	D)	VI							
5)	Public	deposits accepte	d by comp	anies a	are sho	own ur	nder				
	A)	Loans and advar	nces B	) Inv	estme/	ents					
	C)	Long-term Borro	wings D	) Ur	secur	ed loa	ıns				
6)	Follov	ving is not shown	under Curr	ent As	sets, L	oans a	and Adv	ances		•	
	A)	Closing Stock	B)	Bills I	Receiv	able					
	C)	Bank balance	D)	Prelir	ninary	exper	nses				
7)	Capit	al redemption rese						emption i	s out of_		
	A)	Bank account	B)	New	issue (	of shai	res				
	C)	Divisible profit	D)	Capit	al prof	it					
8)		equity shares of									he
	prefe	ence shares. The	proceeds			unde	r section	n 50 is _		. <b>-</b>	
	A)	Rs.50,000	B)	Rs.45	5,000						
	C)	Rs.55,000	D)	NIL							
9)	comp	of takeover of lanies :01/10/2022	2. Date of	comm	encem	ent of	f certific	ate is 0	1/12/202	•	
		ınts are closed on		-	year.	The tir	me ratio	IS	·		
	A)	1:1	B)	1:2							
	C)	2:1	D)	3:5							
10)		tment of Debentur	e Redemp	tion Re	serve	for Re	egistered	d Bankin	g compa	ınies shou	uld
	be	·	Б,	4007							
	A)	NIL	B)	10%							
	C)	15%	D)	25%							

Calls in arrears

Profit on redemption of Debentures should be transferred to \_\_\_\_\_\_.
A) Securities premium A/c B) General Reserve A/c
C) Debenture redemption Reserve A/c D) Capital Reserve A/c
On forfeiture of shares, Share Capital Account is debited by \_\_\_\_\_\_.
A) Nominal value of shares B) Paid up amount

D)

B) State the following statements are Ture or False: (ANY TEN)

[10]

1) Equity capital carries fixed rate of Dividend.

Called up amount

- 2) Security premium is disclosed under Secured loans.
- 3) Called up capital can be higher than the authorised share capital.
- 4) Calls in arrears is disclosed as sundry debtors.
- 5) Debenture is a part of Own funds.

C)

- 6) Unpaid money on debentures after redemption is long term liability.
- 7) Bonus shares can be issued out of capital redemption reserve.
- 8) Partly paid preference shares cannot be redeemed.
- 9) The debentures certificate is cancelled after redemption.
- 10) Debentures can be redeemed by payments in annual installments.
- 11) Profit prior to incorporation is capital profit.
- 12) Loss after incorporation is transferred to Debit side of profit and loss account.

#### Q.2 Following is the balance sheet of ABC Ltd.as on 31/03/2022

[20]

Liabilities	Rs.	Assets	Rs.
50,000 Equity shares of	5,00,000	Fixed Assets	6,00,000
Rs.10 each			
50,00,10% Redeemable	4,00,000	Investment	5,00,000
Preference Shares of			
Rs10 each Rs.8 Called			
and paid up.			
Profit and loss account	2,00,000	Bank	6,50,000
12% Debentures	7,00,000	Debtors	2,00,000
Current Liabilities	3,00,000	Other Current Assets	1,50,000
	21,00,000		21,00,000

The company made a Final call on Redeemable Preference shares. Final call money paid by all the shareholders. Preference shares are redeemable at premium of 10%. The company decides to redeem preference shares and for this purpose made a fresh issue of Equity shares to the extent required. Investment was sold at a loss of Rs.50, 000. Received from debtors Rs.1,00, 000.one preference shareholder holding 500 shares who could not be traced. Pass necessary Journal Entries to record the above transactions in the books of the company.

OR

Q.2 T Ltd.gave notice of its intention to redeem its 10% Debentures amounting to Rs.12,00,000 of Rs.100 each at a premium of Rs.20 per debenture and offered the debenture holders following three options.

[20]

To apply the redemption money to subscribe for:

- a) 8% preference shares of Rs.100 at Rs.105 per share.
- b) 12% Debentures of Rs.100 each at Rs.96 per Debenture.
- c) To have the holding redeemed for cash.
  - i) Debenture holders of 4,200 accepted (a)
  - ii) Debentures holders of 4,880 accepted (b)

- iii) Remaining Debenture holders accepted proposal (c)
  Pass necessary Journal entries to record the above transactions in the books
  of the company. Assuming the redemption was made fully out of profits, if
  applicable.
- Q.3 Power Point Ltd was incorporated on 1<sup>st</sup> July 2022 to take over the partnership business A and B as a going concern with effect from 1<sup>st</sup> January 2022. The company was granted the certificate of commence business on 1<sup>st</sup> August 2022. The Purchase consideration was paid on 1<sup>st</sup> November,2022 along with interest.

The following Profit and Loss Account was prepared by the company for the year ending 31<sup>st</sup> December,2022.

Particulars	Rs.	Particulars	Rs.
To office Rent	2,40,000	Gross Profit	25,50,000
To Rates and Taxes	2,25,000		
To Salaries	5,70,000		
To Directors Fees	1,50,000		
To General expenses	50,000		
To Depreciation	75,000		
To Interest on Debentures	1,80,000		
To Audit fees	52,000		
To Commission on sales	1,02,000		
To Printing and Stationary	1,44,000		
To Interest on Purchase	1,00,000		
consideration			
To Bad debts	85,000		
To Advertisement	51,000		
To Net profit	5,26,000		
	25,00,000		25,00,000

The following further information is also available:

- 1) The gross profit margin is constant and the monthly sales in March, June, September, and November are double the monthly sales for the remaining months of the year.
- 2) Office rent was Rs.2,40,000 p.a. up to pre incorporation period.
- 3) Depreciation includes Rs.15,000 for assets acquired in the post incorporation period.

OR

Q.3 The summarized Balance sheet of Dreamlight Ltd.as on 31/12/2022.

[20]

[20]

Liabilities	Rs.	Assets	Rs.
7,000 Equity Shares of	7,00,000	Fixed Assets	7,00,000
Rs.100 each			
50,000, 8% Redeemable	5,00,000	Investment	2,00,000
Preference Shares of			
Rs.10 each			
Profit and Loss Account	3,60,000	Cash at Bank	10,00,000
Current Liabilities	5,00,000	Other Current Assets	1,60,000
	20,60,000		20,60,000

On 1st January 2023, the company

- a) Redeemed the preference shares at a premium of Rs.2 per share.
- b) Investment were sold at 90 % of the book value.
- c) Issued required number of equity shares at a premium of Rs.40 per share as per (P.T.O) the requirement of the companies Act,2013.

- d) Required to maintain /leave the credit balance of Rs.2,50,000 in the profit and loss account.
- e) Issued as Bonus, Equity shares at par in the ratio of one share for every 10 shares held on 31<sup>st</sup> December 2022 after new issue out of the balance of Capital Redemption Reserve Account.

You are required to Pass necessary Journal Entries to record the above transactions.

Q.4 Apna Vikas Ltd. Issued on 1<sup>st</sup> April ,2020; 5,000, 15% redeemable debentures of Rs.100 each at par Redeemable at a premium of 10% after 3 years. The company decided to set up a sinking fund for the redemption of the debenture setting aside Rs. 1,15,300 every year and investing it in investment carrying 12% interest per annum. On 31<sup>st</sup> December,2023; the sinking fund investment were sold for Rs.3,00, 000.You are required to prepare: 1) Sinking Fund Account.2) Sinking Fund Investment Account.3) Interest on Debenture Account.3) Debenture holders Account.

OR

Q.4 A) P Ltd was incorporated on 1<sup>st</sup> June,2022; to take over a business as a going concern as [15] from 1<sup>st</sup> January 2022. The profit and loss account drawn on 31<sup>st</sup> December 2022 was as under:

particulars	Rs.	particulars	Rs.
To Management expenses	5,00,000	By Gross Profit b/d	14,00,000
To Rent	2,50,000		
To Office Expenses	1,40,000		
To Directors Fees	40,000		
To Bad debts	40,000		
To Debenture Interest	12,000		
To Carriage Outwards	33,000		
To Depreciation	1,25,000		
To Travelling Expenses	50,000		
To Interest paid to vendors	60,000		
To Audit Fees	30,000		
To Net Profit	1,20,000		
	12,80,000		12,80,000

Prepare Profit and Loss Account showing allocation of pre-incorporation and post - incorporation profit after considering the following information:

1.Total sales during the year, which amounted to Rs.80,00,000 arose evenly up to the date of the Certificate of Incorporation, whereafter they spurted to record increase of two-third during the rest of the year.

2.purchase consideration was paid on 1st September 2022.

B) Pass necessary Journal entries to record the transactions in the books of company [05] considering the following information.

1,000-10% Redeemable Preference Shares of Rs.100 each Rs.1,00,000 Calls in arrears Rs.5,000 (Rs.25 per share)

The Director forfeited preference shares for non-payment of calls after giving notice to the shareholders. Company has reissued the forfeited shares at Rs.80 per share.

Q.5 A) Write in detail modes and methods of issue of securities.

[10]

B) Distinguish between Private Company and Public Company.

[10]

[20]

OR

[20]

# Q.5 Write short notes on: (ANY FOUR)

- 1) Call in Advance
- 2) Bonus shares
- 3) Types of Debentures
- 4) Profit prior to Incorporation
- 5) Book Building
- 6) Divisible and Non-Divisible Profits

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# SYBCOM-IV-REG/ATKT-MAR/APR-2023-BUS.LAW II

Time: 03 hrs Max. Marks. 100

Note: 1) ALL questions are COMPULSORY.

2) Figures to the right indicate full marks.

Q.1		Attempt ANY TWO of the following:	
	A)	Explain the concept of Registration/ Incorporation of a Company. Discuss the procedure	[10]
		for Registration of a Company.	
	B)	Explain the 'Doctrine of Corporate Veil'. Under what circumstances can the veil be lifted?	[10]
	C)	Draft prospectus of any Company.	[10]
	D)	Distinction between Memorandum of Association and Articles of Association.	[10]
Q.2		Attempt ANY TWO of the following:	
	A)	Who is a Director of a Company? Explain duties and powers of a Director.	[10]
	B)	Who can become a member of a company?	[10]
	C)	Explain in detail the concept of extra ordinary general meeting as a type of company Meeting.	[10]
	D)	Write a note on:	[10]
		a. Key Managerial Personnel [KMP]	
		b. Class Meetings.	
Q.3		Attempt ANY TWO of the following:	
	A)	Discuss the Advantages and Disadvantages of a Limited Liability Partnership.	[10]
	B)	Explain the mutual rights and duties of Partners under Partnership Act.	[10]
	C)	Draft a Partnership Deed between Two (2) partners [Take suitable examples]	[10]
	D)	Describe the procedure for voluntary winding up of a LLP.	[10]
Q.4		Attempt ANY TWO of the following:	
	A)	Explain the concept of 'Abuse of Dominant Position' as per Competition Act, 2002.	[10]
	B)	What are the remedies available to the aggrieved consumer?	[10]
	C)	Explain the term 'Unfair Trade Practices' with suitable examples.	[10]
	D)	Write a note on 'Three Tier Machinery' for Consumer Redressal.	[10]
Q.5		Attempt ANY TWO of the following:	
	A)	Explain the concept of Intellectual Property Rights in India.	[10]
	B)	Explain in brief the procedure for obtaining the Patent.	[10]
	C)	Explain in brief what are the types of Trade Marks?	[10]
	D)	Distinction between Copyright and Patent.	[10]

# SYBCOM-IV-REG/ATKT-MAR/APR-2023-COMMERCE-IV

Time: 03 hrs

			•	-	estions are <b>COMPULSORY</b> . to the right indicate full marks.				
Q.1	A)	Fill in	the blanks: (ANY TE	N)		[10]			
	1)	Continuous production system include Production.							
		A) C)	job mass	B) D)	project batch				
	2)	'V' in '	VED classification refe	rs to _					
		A)	Various	B)	Variety				
		C)	Vital	D)	Voluntary				
	3)	MAPI	CS was developed by		_				
	,	A)	Infosys	B)	IBM				
		Ć)	Wipro	Ď)	TCS				
	4)	Japar	nese term 'Kaizen' mea	ıns					
	.,	A)	Change for better		B) Change for excellence				
		C)	Change for improvem	ent					
	5)	TQM	places emphasis on		approach.				
		A)	Defect Free	B)	Corrective				
		C)	Defective	D)	Positive				
	6)	Qualit	ty Circle is a	Gr	oup of workers.				
		A)	Selective	B)					
		C)	permanent	D)	voluntary				
	7)		is issued in der	nomin	ation of Rs 5 lakhs & multiples of Rs 5 lakhs thereof.				
		A)	•	,	•				
		C)	Commercial Papers	D)	Bills of Exchange				
	8)		is also known a	ıs 'Tej	iiwala'.				
		A)	Bull	B)	Bear				
		C)	Stag	D)	Lame Duck				
	9)	SEBI	protects the interest of						
	•	A)	depositors	B)	borrowers				
		C)	lenders	D)	investors				
	10)	Section	on offers t	ax rel	pate to investors in mutual funds.				
		A)	80C	B)	100				
		C)	88	D)	10D				
	11)	The c	oncept of Micro finance	e is po	opularized by				
		A)	Mohammed Younus		Andrew Taylor				
		C)	Akash Sengupta	ט)	Brijesh Thakur				
	12)	Softba	ank is headquartered ir	າ					
		A)	Norway	B)	Italy				
		C)	Swedon	D)	Japan				

Max. Marks. 100

# SYBCOM-IV-REG/ATKT-MAR/APR-2023-COMMERCE-IV

Q.1	B)	State whether the following statements are TRUE/FALSE: (ANY TEN)	[10]
	1)	Routing is an important element of production planning.	
	2)	Just in time technique is also known as 'Zero level inventory system'.	
	3)	Productivity is the ratio of output to input.	
	4)	Reliability is the measure of products life.	
	5)	International Organization of Standardization is located in England.	
	6)	Yellow belt person possess highest skill level in Six Sigma.	
	7)	The maximum period for treasury bill is 364 days.	
	8)	Government securities is also known as 'Gilt-Edged Securities'	
	9)	When date and price band is added to prospectus, it is known as 'Red Herring Prospectus'.	
	10)	SIP refers to Simple Investment Plan.	
	11)	Mezzanine funding includes only debt funding.	
	12)	A future contract cannot be traded on stock exchange.	
Q.2		Answer ANY TWO of the following:	[15]
	A)	What is inventory management? Explain its objectives.	
	B)	Discuss the process of Production Planning & Control with suitable illustration.	
	C)	Explain the measures to improve productivity in the organisation.	
Q.3		Answer ANY TWO of the following:	[15]
	A)	Enumerate the importance of Service Quality Management.	
	В)	Describe the process of Kaizen.	
	C)	What is quality? Explain its dimensions.	
Q.4		Answer ANY TWO of the following:	[15]
	A)	Discuss the process of dematerialization.	
	B)	Explain the structure of Indian Money Market.	
	C)	Elaborate the functions of SEBI.	
Q.5		Answer ANY TWO of the following:	[15]
	A)	Explain the factors responsible for the growth of mutual funds in India.	
	B)	Discuss the role of Self Help Groups.	
	C)	Elucidate the advantages and Limitations of SIP.	
Q.6		Write Short Notes: (ANY FOUR)	[20]
	A)	Intermittent Production System	
	B)	Quality Circle	
	C)	CRISIL	
	D)	Stock Exchange	
	E)	Forward Contract	
	F)	ISO	

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# SYBCOM-IV-REG/ATKT-MAR/APR-2023-COMPUTER PROG.

Time: 02 hrs 30 min

			2) Figures	uestions are <b>COMPULSORY</b> . s to the right indicate full marks. liagrams wherever necessary.							
Q.1	A)	State whether the fo	llowing sta	tements are True or False Attempt: (ANY EIGHT)	[80]						
	1)	A web crawler is the same as a search engine.									
	2)	Java is interpreted and compiled.									
	3)	TCP/IP consists of only one protocol.									
	4)	Analytical databases	store inform	nation from both operational and external databases.							
	5)	A database can conta	•								
	6)			se the data from both the tables in a query.							
	7)	Graphics can be inclu									
	8)	Once a query is creat									
	9)		_	graphics and audio/video.							
	10)	Split form can display	only one vi	ew of a table.							
Q.1	B)	Select the appropria	te option f	rom the following Attempt: (ANY SEVEN)	[07]						
	1)	The OSI model consis	sts of la	ayers.							
		A) 3	B)	5							
		C) 7	D)	9							
	2)	Data contain curr	ent as well	as old historical data of the organization.							
		A) warehouses	B)	base							
		C) models	D)	companies							
	3)	Seat number field mu	st be define	ed as field.							
		A) numeric	B)	autonumber							
		C) OLE objects	D)	hyperlink							
	4)	Update tab is used to									
		A) add a table	B)	update a table							
		C) clear a table	D)	arrange a table							
	5)	The option to add Log	go to a form	is in tab.							
		A) Create	В)	Home							
		C) External data	D)	form layout							
	6)	To increase the field v	value of ST	by 5 from table SY we use							
	•	A) 5	B)	[ST]+5							
		C) [SY]![ST]+5	D)	[ST]![SY]+5							
	7)	To update a query us	ing logical A	AND we insert the criterion in							
	,	A) form	B)	same row							
		C) report	D)	different rows							
	8)	database obie	ect produce	s the final result.							
	,	A) forms	В)	reports							
		C) queries	D)	tables							
		· ·	•								

Max. Marks. 75

# SYBCOM-IV-REG/ATKT-MAR/APR-2023-COMPUTER PROG.

	9)	In	_ database the data	abases	and the DBMS are both loc	cated remote	ely.					
		A)	Analytical	B)	Relational							
		C)	Cloud	D)	External							
	10)	Builder	tab is used for	•								
		A)	creating records	B)	using formula							
		C)	adding fields	D)	adding tables							
Q.2	A)	Attemp	ot ANY ONE sub-o	uestio	n from a, b:							
	a)	What is	World Wide Web?	? What	are its advantages?			[80]				
	b)	Write s	short note on: 1) T	elnet a	nd 2) HTML			[08]				
Q.2	B)	Attemp	ot ANY ONE sub-o	uestio	n from c, d							
	c)				e advantages of extranet?			[07]				
	d)	Explain	Internet and differ	ent type	es of Internet connections.			[07]				
Q.3	A)	-	ot ANY ONE sub-o	-	·							
	a)	•	the different types				->	[80]				
	b)	Explain	the following term	s used	in databases: 1) Table 2	2) Entities	3) Attribute	[80]				
Q.3	B)	Attemp	ot ANY ONE sub-o	uestio	n from c, d:							
	c)	Explain the term relationship and join with reference to relational databases. [07]										
	d)	What a	re the advantages	and Lin	nitations of Database Mana	agement Sys	stem.	[07]				
Q.4	A)	Attempt ANY ONE sub-question from a, b:										
	a)	Explain how datasheet view differs from design view for a table. [08										
	b)	•	how to					[80]				
			a field in a table us lay the records with	-	asneet view. s in cp (CP, NUMBER TYPI	F) more than	n <b>7</b> 0					
		·	•			_,						
Q.4	B)	-	ot ANY ONE sub-o	-	·							
	c)				from Excel to Access.			[07]				
	d)	Explain	different Data type	es in Ac	cess.			[07]				
Q.5	A)	-	ot ANY ONE sub-o	-								
	a)	•	how a query can b	oe creat	ted by using			[80]				
		•	ry wizard									
	<b>b</b> )	•	ry design	ilo ENAC	with table DETAILS begin	aa fialda NIAI	ME DATE OF	[OO.				
	b)		nd BASIC SALAR)		with table DETAILS havir	ng lielas NAI	ME, DATE OF	[80]				
			lay all the fields.	i, vviile	a query to							
		, .	ease BASIC SALAF	RY BY 1	1000							
Q.5	B)	Attem	ot ANY ONE sub-c	uestio	n from c, d:							
	c)	What is	s difference betwee	n forms	s and reports. Write down t	he steps to	create a report	[07]				
	۱۱,	•	Report Wizard and		•			[O.3.				
	d)	⊏xpiain	i amerent types of I	Relation	nship between tables.			[07]				

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Time: 02 hrs 30 min Max. Marks. 75

Note: 1) ALL questions are COMPULSORY.

2) Figures to the right indicate full marks.

Q.1 **Explain the following concepts: (ANY FIVE)** [15] 1) Consumerism 7) Millennium Development Goals 2) PIL 8) Product liability 3) Locus Standi 4) Eco-feminism 5) Lateral Thinking Time Management OR B) Write a comprehensive note on the Foundation Course (semester IV) project submitted [15] by you. Q.2 A) Explain the Genesis and relation with transparency and accountability under RTI Act [15] OR B) Explain in detail the various types of Consumer Rights and consumer responsibility. [15] Q.3 A) Describe the three main principles of sustainability. [15] B) Explain the view points of bio-centrism and eco-centrism.

A) Describe Nanotechnology and it's applications.

Q.4

[15]

OR

- B) What is biotechnology and genetic engineering? Explain its applications.
- Q.5 A) Explain the basic details of exams such as GMAT and CAT conducted for entry into [15] professional courses.

OR

B) Discuss any three different theories of motivation.

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# SYBCOM-IV-REG/ATKT-MAR/APR-2023-BUS.ECO-IV

Note: 1) ALL questions are COMPULSORY.

Max. Marks. 100

Time: 03 hrs

		2) Figures to the right indicate full marks.										
		<ol><li>Use of simple calculator is allowed.</li></ol>										
		4) Draw neat diagrams wherever necessary.										
		5) Give suitable examples & illustrations wherever necessary.										
Q.1	A)	Briefly explain the following concepts (ANY FIVE):	[10]									
	i)	Net social advantage										
	ii)	Ç										
	iii)	Impact of tax										
	iv)	Redistributive tax										
	v)	Revenue expenditure										
	vi)	Wagner's law										
	vii)	Fiscal decentralization										
	viii)	Zero Based Budget										
	B)	Choose the right answer from the given options and rewrite the statement mention	ing the [10]									
	D)	right option:	ing the [10]									
	i)	Individual goals and secrecy is a feature of finance.										
	'/	A) Private C) Society										
		B) Public D) Cooperative										
		z, cooperative										
	ii)	Production possibility curve is illustrated to explain										
		A) Economic efficiency C) government policy										
		B) government role D) consumer behaviour										
	iii)	Tax is a										
	''' <i>)</i>	A) Compulsory payment C) political phenomenon										
		B) optional payment D) cultural practice										
		b) optional payment b) cultural practice										
	iv)	Special assessment also means										
		A) Betterment levy C) VAT										
		B) tax revenue D) fines										
	v)	If the tax rate declines with an increase in tax base, it is called tax rate.										
	• ,	A) regressive C) proportional										
		B) progressive D) digressive										
		2) progressive										
	vi)	Public expenditure should be incurred to reduce										
		A) Production C) employment										
		B) income inequality D) deficits										
			(P.T.O.)									

### SYBCOM-IV-REG/ATKT-MAR/APR-2023-BUS.ECO-IV

	vii)		is a po	ostal saving s	scheme.					
		A)	Provident fund	d	C)	Atal per	nsion yojana			
		B)	National savir	ng certificate	D)	Power	grid bonds			
	viii)	Soun	d finance suppo	orts	bud	lget.				
		A)	Unbalanced	C)	surplus					
		B)	balanced	D)	multiple					
	ix)	The k	key issue of fisc	al federalism	n is					
		A)	Revenue assi	gnment only	,	C)	expenditure assignment only			
		B)	revenue & exp	penditure as	signment	D)	political dominance			
	x)	Finar	nce commission	is appointed	d every	<u>}</u>	/ears.			
		A)	Ten	C) Two	1					
		B)	Five	D) Thre	ee					
Q.2		Ansv	ver ANY TWO	of the follow	ving:			[20]		
	A)	Explain the meaning and components of public finance.								
	B)	Describe and illustrate Dalton's approach to Principle of MSA.								
	C)	Discu	uss the role of g	overnment.						
Q.3		Ansv	ver ANY TWO	of the follow	ving:			[20]		
	A)	Expla	ain the various o	canons of tax	cation.					
	B)	Discu	uss the merits a	nd demerits	of direct to	axes.				
	C)	Exam	nine and illustra	te how the e	lasticity of	demand	and elasticity of supply influence	the incidence		
		of tax	ration.							
Q.4		Ansv	ver ANY TWO	of the follow	ving:			[20]		
	A)	Expla	ain the meaning	and differen	nt types of	public ex	penditure.			
	B)	What	is meant by so	cial security	? Describe	e the vari	ous social security measures in In	dia.		
	C)	Write	a note on publi	ic debt mana	agement.					
Q.5		Ansv	ver ANY TWO	of the follow	ving:			[20]		
	A)	What	is fiscal policy?	Describe its	s objective	es.				
	B)	i. Briefly outline the structure of the union budget.								
		ii.	From the info	ormation give	en below f	find the re	evenue deficit, fiscal deficit and pri	mary deficit:		
			Particulars	<b>i</b>			Amount in Rs. Crs.			
			Revenue re	•			600			
			Revenue ex	•			660			
			•	eipts other th	an borrov	vings	150			
			Capital exp				200			
			Interest pay	/ment			20			

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C) Evaluate the key issues in fiscal federalism.

#### SYBCOM-IV-REG/ATKT-MAR/APR-2023-AUDITING

Time: 03 hrs

Note: 1) ALL questions are COMPULSORY. 2) Figures to the right indicate full marks. Q.1 A) **Multiple choice questions: (ANY TEN)** [10] Misappropriation of Goods is conducted by \_\_\_ 1) A) Auditor B) **Employee** C) Management D) **Suppliers** 2) Total of purchase Book is not posted to the ledger is an error of \_\_\_\_\_\_. A) Omission B) Commission C) Principle D) Compensating error 3) Prevention and Detection of errors and Frauds can be done by \_\_\_\_\_\_. **Auditor** B) Accountant C) Cashier D) Management 4) Audit in depth is a synonym for \_ A) Complete audit Final audit B) C) Balance sheet audit D) Detailed audit 5) Special audit can be ordered by \_ A) Central government B) State government C) Municipality D) Grampanchayat 6) Audit Programme is prepared by \_\_ A) The Auditor The Client C) The Manager D) The Auditors and his Assistant 7) Ownership of Working papers is with \_ Assistant B) Auditor A) C) Client D) Government 8) Remuneration of Internal Auditor is fixed by \_\_\_ A) Shareholder B) State Government C) D) Central Government Management 9) Salary is Vouched on the basis of \_\_\_\_\_ Salary register A) B) Receipts Cash Book Pay in Slip C) D) 10) The Document which shows details of goods sold is \_\_\_ Purchase Order Purchase Invoice B) C) Sales Invoice D) Cash Register Inventory is valued at \_\_\_ 11) A) Cost B) Market Value C) Realisable Value Cost or Market value whichever is less D)

Max. Marks. 100

### SYBCOM-IV-REG/ATKT-MAR/APR-2023-AUDITING

	12)	in ver	rification of Fixed assets the aud	altors							
		A)	Confirmation from Debtor	B)	Bank Reconciliation Statement						
		C)	Confirmation from employee	D)	The existence, ownership, non						
					omission and disclosure of the						
					Assets						
Q.1	B)	State whether the following statement are True or False. (ANY TEN)									
	1)	Window dressing is exactly opposite of Secret Reserves.									
	2)	Audit Plan should be based on Knowledge of client's business.									
	3)	Long Term investments are normally valued at cost price at the end of the year.									
	4)	In Test Checking client's staff becomes careless.									
	5)	Audited Statements are helpful in settlement of disputes.									
	6)	An auditor can take the help of experts during the course of audit.									
	7)	There is no risk involved in audit sampling.									
	8)	Copy Right is Current Asset.									
	9)	The primary duty of the auditor is to detect errors and frauds.									
	10)	Compensating errors affect the Trial Balance.									
	11)	An audit program must be fixed.									
	12)	An internal control system is designed and established by the auditor.									
Q.2	A)	Define	e the term 'Auditing'. Explain in	brief t	ne main features of Auditing.	[10]					
	B)	What are the main functions of 'Audit Working Papers'?									
				OR							
	C)	Distin	guish between Accounting and	Auditi	ng.	[10]					
	D)	Explain the basic principles of Auditing?									
Q.3	A)	Expla	in the importance of Audit Work	ing Pa	apers?	[10]					
	B)	What are the advantages of Interim Audit?									
				OR							
	C)	What are the contents of Permanent Audit file and Temporary Audit file?									
	D)	Expla	in different types of Errors and F	raud	S.	[10]					
Q.4	A)	How v	would you verify 'Plant and Mac	hinery	"?	[10]					
	B)	How would you vouch Salaries and Wages?									
				OR							
	C)	How will you verify sundry debtors?									
	D)	How v	would you vouch "Rent Receive	d"?		[10]					
Q.5	A)	Expla	in the points which are to be co	nsider	ed by Auditors in course of vouching.	[10]					
	B)	What	are the duties of an Auditor with	ı rega	rd to "Internal Control".	[10]					
				OR							
Q.5		Write	a Short Notes on. (ANY FOUR	₹)		[20]					
	1)	Audito	or's Duties regarding Fraud								
	2)	Going	Concern Concept								
	3)		Planning								
	4)		of Commission								
	5)		Checking								
	6)	Balan	ce Sheet Audit								

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### SYBCOM-IV-REG/ATKT-MAR/APR-2023-ADV. II

Time: 03 hrs Max. Marks. 100

Note: 1) ALL questions are COMPULSORY.

2) Figures to the right indicate full marks.

Q.1	A) 1)	Choose the most appropriate answer from the options given: (ANY TEN)  advertising is suitable for illiterate audience.					
		A)	News Paper	B)	Internet		
		C)	Poster	D)	Magazine		
	2)						
		A)	Posters	B)	Banners		
		C)	Magazines	D)	Radio		
	3)	Window display is a form of		f	advertising.		
		A)	Print	B)	Audio		
		C)	Special	D)	Outdoor		
	4)	Clocks and calendars are used in advertising.					
		A)	Outdoor	B)	Specialty		
		C)	Audio-Visual	D)	Transit		
	5)	Media frequency refers to			of ads.		
		A)	Repetition	B)	Imitation		
		C)	Censoring	D)	Attraction		
	6)	Problem of spam is common in		n in _	advertising.		
		A)	T.V.	B)	Internet		
		C)	Poster	D)	Magazine		
	7)	Consumers show b		k	pehavior while buying a car.		
		A)	High Involvement	B)	Low Involvement		
		C)	Non-Involvement	D)	Over Involvement		
	8)		•	e of lo	w involvement product.		
		A)	Cosmetics	B)	Clothes		
		C)	Mobile Phone	D)	Bread		
	9)		Ads of tobacco products always use				
		A)	Body Copy	B)	Cartoon Illustration		
		C)	Positive Illustration	D)	Negative Illustration		
	10)	Main Headline is the					
		A)	Layout	B)	Caption		
		C)	Starting Point	D)	Taglines		
	11)	The government ads related to 'Covid 19' used copy.					
		A)	Emotional	B)	Educational		
		C)	Scientific	D)	Testimonial		

### SYBCOM-IV-REG/ATKT-MAR/APR-2023-ADV. II

	12)	syste A)	ematic arrangemer Copy Right	it of eleme B)	nts of a copy is called  Ad-Copy					
		•		•	. ,					
		C)	Illustration	D)	Layout					
	B)	State	[10]							
	1)	Adve								
	2)		and News papers							
	-	3) Big firms spend more on advertising.								
	4)	Marketing through email is direct marketing.  Ad budgets are mostly arbitrary for small firms.								
	5)									
	6)	FMCGs are generally high involvement products.								
	7)	USP stands for Useful Selling Points. Celebrity endorsements are always successful.								
	8)		•							
	9)	'Jingles' is not an element of an ad copy.  'Get rid of dandruff' is the USP of Dove shampoo.								
	10)				•					
	11)		nation is an executi	•	nan uses symbolic illustration.					
	12)	IVIEC	tyres au snowing	muscieu i	ian uses symbolic illustration.					
Q.2		Answer ANY TWO of the followings:								
	A)	_								
	B)	Enur	nerate the benefits	of outdoo	r media.					
	C)	What is internet advertising? explain its merits.								
Q.3		Ansv	[15]							
	A)	Disc	uss briefly factors a	affecting a	dvertising budget.					
	B)	Write	e a note on DAGM	AR approa	ich.					
	C)	Brief	ly explain media so	cheduling	strategies.					
Q.4		Answer ANY TWO of the followings: [1								
	A)	Who	is an endorser? D	iscuss the	various types of endorsers.					
	B)	Desc	cribe the various fa	ctors influ	encing Low Involvement Products.					
	C)	What are rational appeals? Explain with suitable examples.								
Q.5		Ansv	wer ANY TWO of	the follow	ings:	[15]				
	A)	Explain the elements of a copy.								
	B)	Desc	cribe the role of an	illustration	l.					
	C)	Expl	ain logo with suitab	ole examp	es.					
Q.6		Write short notes on: (ANY FOUR)								
	A)	Radi	o advertising							
	B)	Door	darshan Code							
	C)	Buyiı	ng motives							
	D)	Cele	brity advertising							
	E)	Music and Jingles								
	F)	Story	/ board							

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