

SYBCOM-IV-REG/ATKT-MAR/APR-2023-AFM-IV

- 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 1st July 2022 to take over the partnership business A and B as a going concern with effect from 1st January 2022. The company was granted the certificate of commence business on 1st August 2022. The Purchase consideration was paid on 1st November,2022 along with interest. [20]

The following Profit and Loss Account was prepared by the company for the year ending 31st 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 consideration	1,00,000		
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]

Liabilities	Rs.	Assets	Rs.
7,000 Equity Shares of Rs.100 each	7,00,000	Fixed Assets	7,00,000
50,000, 8% Redeemable Preference Shares of Rs.10 each	5,00,000	Investment	2,00,000
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.

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- 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 31st 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 1st 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 31st 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. [20]

OR

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

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 considering the following information. [05]
- 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]

OR

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

[20]

- 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 for Registration of a Company. [10]
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]

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

Time : 03 hrs

Max. Marks. 100

- Note : 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.

- Q.1 A) **Fill in the blanks: (ANY TEN)** [10]
- 1) Continuous production system include _____ Production.
A) job B) project
C) mass D) batch
 - 2) 'V' in VED classification refers to _____.
A) Various B) Variety
C) Vital D) Voluntary
 - 3) MAPICS was developed by _____.
A) Infosys B) IBM
C) Wipro D) TCS
 - 4) Japanese term 'Kaizen' means _____.
A) Change for better B) Change for excellence
C) Change for improvement D) Change for good
 - 5) TQM places emphasis on _____ approach.
A) Defect Free B) Corrective
C) Defective D) Positive
 - 6) Quality Circle is a _____ Group of workers.
A) Selective B) formal
C) permanent D) voluntary
 - 7) _____ is issued in denomination of Rs 5 lakhs & multiples of Rs 5 lakhs thereof.
A) Certificate of Deposit B) Treasury Bill
C) Commercial Papers D) Bills of Exchange
 - 8) _____ is also known as 'Tejiwala'.
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 _____ offers tax rebate to investors in mutual funds.
A) 80C B) 100
C) 88 D) 10D
 - 11) The concept of Micro finance is popularized by _____.
A) Mohammed Yunus B) Andrew Taylor
C) Akash Sengupta D) Brijesh Thakur
 - 12) Softbank is headquartered in _____.
A) Norway B) Italy
C) Swedon D) Japan

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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.
 - B) 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.

- 9) In ____ database the databases and the DBMS are both located remotely.
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) **Attempt ANY ONE sub-question from a, b:**
a) What is World Wide Web? What are its advantages? [08]
b) **Write short note on:** 1) Telnet and 2) HTML [08]
- Q.2 B) **Attempt ANY ONE sub-question from c, d**
c) What is an extranet? What are the advantages of extranet? [07]
d) Explain Internet and different types of Internet connections. [07]
- Q.3 A) **Attempt ANY ONE sub-question from a, b:**
a) Explain the different types of databases. [08]
b) Explain the following terms used in databases: 1) Table 2) Entities 3) Attribute [08]
- Q.3 B) **Attempt ANY ONE sub-question from c, d:**
c) Explain the term relationship and join with reference to relational databases. [07]
d) What are the advantages and Limitations of Database Management System. [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) Explain how to [08]
1. Add a field in a table using datasheet view.
2. Display the records with Marks in cp (CP, NUMBER TYPE) more than 70
- Q.4 B) **Attempt ANY ONE sub-question from c, d:**
c) What are the steps to import data from Excel to Access. [07]
d) Explain different Data types in Access. [07]
- Q.5 A) **Attempt ANY ONE sub-question from a, b:**
a) Explain how a query can be created by using [08]
1) Query wizard
2) Query design
b) There exists a database file EMP with table DETAILS having fields NAME, DATE OF JOIN and BASIC SALARY, Write a query to [08]
1) Display all the fields.
2) Increase BASIC SALARY BY 1000
- Q.5 B) **Attempt ANY ONE sub-question from c, d:**
c) What is difference between forms and reports. Write down the steps to create a report [07]
using Report Wizard and Blank Report.
d) Explain different types of Relationship between tables. [07]

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

Time : 03 hrs

Max. Marks. 100

- Note :
- 1) **ALL** questions are **COMPULSORY**.
 - 2) Figures to the right indicate full marks.
 - 3) Use of simple calculator is allowed.
 - 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) Productive efficiency
 - 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 mentioning the right option:** [10]
- i) Individual goals and secrecy is a feature of _____ finance.
A) Private C) Society
B) Public D) 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 _____.
A) Compulsory payment C) political phenomenon
B) optional payment D) 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
 - vi) Public expenditure should be incurred to reduce _____.
A) Production C) employment
B) income inequality D) deficits

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

- vii) _____ is a postal saving scheme.
- A) Provident fund C) Atal pension yojana
B) National saving certificate D) Power grid bonds
- viii) Sound finance supports _____ budget.
- A) Unbalanced C) surplus
B) balanced D) multiple
- ix) The key issue of fiscal federalism is _____.
- A) Revenue assignment only C) expenditure assignment only
B) revenue & expenditure assignment D) political dominance
- x) Finance commission is appointed every _____ years.
- A) Ten C) Two
B) Five D) Three

Q.2 **Answer ANY TWO of the following:** [20]

- A) Explain the meaning and components of public finance.
B) Describe and illustrate Dalton's approach to Principle of MSA.
C) Discuss the role of government.

Q.3 **Answer ANY TWO of the following:** [20]

- A) Explain the various canons of taxation.
B) Discuss the merits and demerits of direct taxes.
C) Examine and illustrate how the elasticity of demand and elasticity of supply influence the incidence of taxation.

Q.4 **Answer ANY TWO of the following:** [20]

- A) Explain the meaning and different types of public expenditure.
B) What is meant by social security? Describe the various social security measures in India.
C) Write a note on public debt management.

Q.5 **Answer ANY TWO of the following:** [20]

- A) What is fiscal policy? Describe its objectives.
B) i. Briefly outline the structure of the union budget.
 ii. From the information given below find the revenue deficit, fiscal deficit and primary deficit:

Particulars	Amount in Rs. Crs.
Revenue receipts	600
Revenue expenditure	660
Capital receipts other than borrowings	150
Capital expenditure	200
Interest payment	20

- C) Evaluate the key issues in fiscal federalism.

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

Time : 03 hrs

Max. Marks. 100

- Note : 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.

- Q.1 A) **Multiple choice questions: (ANY TEN)** [10]
- 1) Misappropriation of Goods is conducted by _____.
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 _____.
A) Auditor B) Accountant
C) Cashier D) Management
 - 4) Audit in depth is a synonym for _____.
A) Complete audit B) Final audit
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 B) The Client
C) The Manager D) The Auditors and his Assistant
 - 7) Ownership of Working papers is with _____.
A) Assistant B) Auditor
C) Client D) Government
 - 8) Remuneration of Internal Auditor is fixed by _____.
A) Shareholder B) State Government
C) Management D) Central Government
 - 9) Salary is Vouched on the basis of _____.
A) Salary register B) Receipts
C) Cash Book D) Pay in Slip
 - 10) The Document which shows details of goods sold is _____.
A) Purchase Invoice B) Purchase Order
C) Sales Invoice D) Cash Register
 - 11) Inventory is valued at _____.
A) Cost B) Market Value
C) Cost or Market value whichever is less D) Realisable Value

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

- 12) In Verification of Fixed assets the auditors check _____.
- 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)** [10]
- 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 the term 'Auditing'. Explain in brief the main features of Auditing. [10]
B) What are the main functions of 'Audit Working Papers'? [10]
- OR**
- C) Distinguish between Accounting and Auditing. [10]
D) Explain the basic principles of Auditing? [10]
- Q.3 A) Explain the importance of Audit Working Papers? [10]
B) What are the advantages of Interim Audit? [10]
- OR**
- C) What are the contents of Permanent Audit file and Temporary Audit file? [10]
D) Explain different types of Errors and Frauds. [10]
- Q.4 A) How would you verify 'Plant and Machinery'? [10]
B) How would you vouch Salaries and Wages? [10]
- OR**
- C) How will you verify sundry debtors? [10]
D) How would you vouch "Rent Received"? [10]
- Q.5 A) Explain the points which are to be considered by Auditors in course of vouching. [10]
B) What are the duties of an Auditor with regard to "Internal Control". [10]
- OR**
- Q.5 **Write a Short Notes on. (ANY FOUR)** [20]
- 1) Auditor's Duties regarding Fraud
2) Going Concern Concept
3) Audit Planning
4) Error of Commission
5) Test Checking
6) Balance Sheet Audit

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) **Choose the most appropriate answer from the options given: (ANY TEN)** [10]
- 1) _____ advertising is suitable for illiterate audience.
A) News Paper B) Internet
C) Poster D) Magazine
 - 2) _____ media vehicle offers high frequency.
A) Posters B) Banners
C) Magazines D) Radio
 - 3) Window display is a form of _____ 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 _____ advertising.
A) T.V. B) Internet
C) Poster D) Magazine
 - 7) Consumers show _____ behavior while buying a car.
A) High Involvement B) Low Involvement
C) Non-Involvement D) Over Involvement
 - 8) _____ is an example of low 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 _____ of an advertisement.
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

(P.T.O)

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

- 12) systematic arrangement of elements of a copy is called _____.
- A) Copy Right B) Ad-Copy
C) Illustration D) Layout

B) State if the following statements are TRUE or FALSE: (ANY TEN)

[10]

- 1) Advertising helps sell products.
- 2) T.V. and News papers are mass media vehicles.
- 3) Big firms spend more on advertising.
- 4) Marketing through email is direct marketing.
- 5) Ad budgets are mostly arbitrary for small firms.
- 6) FMCGs are generally high involvement products.
- 7) USP stands for Useful Selling Points.
- 8) Celebrity endorsements are always successful.
- 9) 'Jingles' is not an element of an ad copy.
- 10) 'Get rid of dandruff' is the USP of Dove shampoo.
- 11) Animation is an execution style in advertising.
- 12) MRF tyres ad showing muscled man uses symbolic illustration.

Q.2 Answer ANY TWO of the followings:

[15]

- A) What are the limitations of news paper advertising?
- B) Enumerate the benefits of outdoor media.
- C) What is internet advertising? explain its merits.

Q.3 Answer ANY TWO of the followings:

[15]

- A) Discuss briefly factors affecting advertising budget.
- B) Write a note on DAGMAR approach.
- C) Briefly explain media scheduling strategies.

Q.4 Answer ANY TWO of the followings:

[15]

- A) Who is an endorser? Discuss the various types of endorsers.
- B) Describe the various factors influencing Low Involvement Products.
- C) What are rational appeals? Explain with suitable examples.

Q.5 Answer ANY TWO of the followings:

[15]

- A) Explain the elements of a copy.
- B) Describe the role of an illustration.
- C) Explain logo with suitable examples.

Q.6 Write short notes on: (ANY FOUR)

[20]

- A) Radio advertising
- B) Doordarshan Code
- C) Buying motives
- D) Celebrity advertising
- E) Music and Jingles
- F) Story board

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