

SYBCOM-III-REG/ATKT-OCT-2023-ADVERTISING-I

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 appropriate option given: (ANY TEN)** [10]
- 1) In IMC, 'C' stands for _____.
A) commission B) compensation
C) committee D) communication
 - 2) _____ is the oldest form of advertising.
A) T.V. B) banners
C) radio D) sign & symbols
 - 3) Hoardings catch the attention of _____.
A) locals B) urban
C) nationals D) globalists
 - 4) _____ is a mass media tool for advertising.
A) banner B) POP
C) T.V. D) hand bills
 - 5) Institutional ads are also known _____ ads.
A) political B) reminder
C) pop-ups D) corporate
 - 6) _____ advertising is welfare advertising.
A) surrogate B) unethical
C) pro-bono D) misleading
 - 7) Brand loyalty shows _____ purchase of same brand.
A) low B) repeated
C) occasional D) rare
 - 8) _____ ads are created by specialized agency.
A) furniture B) footwear
C) mobiles D) financial
 - 9) Ad promoting candidates for elections are called _____ advertising.
A) political B) financial
C) moral D) institutional
 - 10) DAVP is the nodal agency of _____.
A) government B) manufacturers
C) advertisers D) retailers
 - 11) _____ advertising is used by Surf Exel.
A) competitive B) image
C) social D) political
 - 12) Brand crisis is _____ for a company.
A) good B) positive
C) negative D) important
- B) **State if the following statements are TRUE or FALSE: (ANY TEN)** [10]
- 1) Mass media promote national brands.
 - 2) Radio channels like FM and Radio Mirchi are popular among youth.
 - 3) Computer literacy is necessary for a career in animation.
 - 4) Ethical advertising promotes truth.
 - 5) Models and artists work as freelancers for the media.
 - 6) Creative pitch is a presentation made by clients.
 - 7) Accreditation is compulsory for all ad agencies.
 - 8) Print media has audio visual impact.

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SYBCOM-III-REG/ATKT-OCT-2023-ADVERTISING-I

- 9) Products like Horlicks use pioneer advertising.
- 10) Agency compensation and commission are different.
- 11) Solar energy ads are an example of green advertising.
- 12) Poster ads are an example of out door advertising.

- Q.2 **Answer ANY TWO of the following:** [15]
- A) Discuss the elements of IMC.
 - B) Explain with examples the classification of ads based on PLC.
 - C) Describe the functions of advertising.
- Q.3 **Answer ANY TWO of the following:** [15]
- A) Describe the features of ad agencies.
 - B) Explain the reasons behind client turnover.
 - C) What are the career options in advertising?
- Q.4 **Answer ANY TWO of the following:** [15]
- A) Explain Surrogate advertising with appropriate examples.
 - B) Discuss pro-bano advertising with suitable examples.
 - C) Explain the role of ASCI in advertising.
- Q.5 **Answer ANY TWO of the following:** [15]
- A) Explain AIDA model with examples.
 - B) Explain the various trends in media.
 - C) Write a note on brand equity.
- Q.6 **Write short notes on: (ANY FOUR)** [20]
- A) Classification of ads on area basis
 - B) Vulgarly and misleading ads
 - C) Green advertising
 - D) Creative pitch
 - E) DAVP advertising
 - F) Advertising and consumer price

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SYBCOM-III-REG/ATKT-OCT-2023-AFM-III

Time: 03 hrs

Max. Marks. 100

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Working Notes Should be the part of your Answer.
4) Use Simple calculator is allowed.

Q.1 A) **Fill in the blanks choosing the most appropriate alternatives from the given options:** [10]
(ANY TEN)

- 1) In Partner's Accounts of Fixed capital method Interest on drawing, share of loss is Debited to _____ Account.
A) Partners' capital B) Partners current
C) profit & loss appropriation D) Trading

- 2) In piecemeal distribution of cash first to be paid in order is _____.
A) Secured creditors B) unsecured creditors
C) contingent liability D) Realization Expenses

- 3) While calculating Purchase consideration under Net Asset method, Assets & Liabilities taken over at _____ value.
A) Agreed B) Market
C) Book D) Realizable

- 4) The statutory format of the balance sheet of a company under _____ schedule of the companies Act 2013.
A) I B) II
C) III D) IV

- 5) Pallavi and Priya were in partnership business sharing profit and loss in the ratio of 3:2. As Pooja admitted into partnership giving 1/6 shares, find out New Profit-sharing Ratio _____.
A) 2:2:1 B) 3:2:1
C) 3:1:2 D) 1:1:1

- 6) R, T & S were in partnership sharing profit & loss 3:2:1. Their capitals are Rs. 1,22,500, Rs. 52,500 & Rs. 25,000. Their General Reserve is Rs. 30,000 and Drawing is Rs. 25,000 each find out adjusted capital of each partner.
A) Rs. 1,22,500, Rs. 52,500, Rs. 25,000 B) Rs. 1,02,500, Rs. 52,500, Rs. 25,000
C) Rs. 1,12,500, Rs. 37,500, Rs. 5,000 D) Rs. 1,12,500, Rs. 52,000, Rs. 5,000

- 7) On amalgamation, fictitious assets of the vendor firm are transferred to _____.
A) Partners' Capital Account B) Purchasing Firm's Account
C) Realization Account D) Cash Account

- 8) Purchase consideration of Rs. 4,75,000 discharged by Issue 30,000 Equity shares of Rs. 10 each at 10% Premium and balance in cash, The Amount of cash will be _____.
A) Rs. 1,75,000 B) Rs. 1,25,000
C) Rs. 1,55,000 D) Rs. 1,45,000

- 9) Indian Partnership Act is in force since _____.
A) 1872 B) 1956
C) 1932 D) 2013

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SYBCOM-III-REG/ATKT-OCT-2023-AFM-III

- 10) Employees dues are _____ Liabilities.
 A) Preferential B) Contingent
 C) External D) Secured
- 11) Assets taken over by a partner is debited to _____ Account.
 A) Realization B) New Firm
 C) Partners capital D) Assets
- 12) In Notes to Accounts Sundry Creditors are shown under the head of _____.
 A) Short Term Borrowing B) Trade Payable
 C) Long Term Borrowing D) Tangible Assets

B) State whether the following statements are TRUE OR FALSE: (ANY TEN)

[10]

- 1) Goodwill brought in by incoming partner in cash for Joining in a partnership firm is taken away by the old partners in their sacrificing ratio.
- 2) A liability which may arise depending on the outcome of a specific event is called contingent liability.
- 3) In Amalgamation of firms, discharge of liability is credited to Realization Account.
- 4) Mining Rights is Tangible Assets.
- 5) Interest on Drawing is an Income of the Firm.
- 6) Purchase Consideration is the amount payable by the vendor firm to the Purchasing Firm.
- 7) Negative Balance in Statement of Piecemeal Distribution of cash considered as Loss on Realisation.
- 8) In case of Amalgamation of firms, a Reconstruction A/c is prepared to close the books of the old firms.
- 9) As per Partnership Act, Interest @ 6%p.a. is allowed on Partners loans.
- 10) Excess capital method is known as Higher Relative Capital Method.
- 11) On Amalgamation Profit & Loss Dr. balance is Credited to Partners capital Accounts in their Profit-Sharing Ratio.
- 12) Realisation Expenses paid by old firm is Debited to Cash A/c.

Q.2 A) The Following Balance sheet of X, Y & Z as on 31st March 2023.

[20]

Particulars	Dr. (Rs.)	Cr. (Rs.)
Drawing & Capitals		
X	40,000	4,00,000
Y	20,000	2,00,000
Z	10,000	1,00,000
Building	2,80,000	
Furniture	40,000	
Debtors	4,80,000	
Creditors	-----	5,60,000
Cash	6,00,000	-----
Bills Payable	-----	1,60,000
Bank Loan @ 5% taken on 01/10/2022	-----	4,00,000
Bank	4,54,000	-----
Stock (1 st April 2022)	1,20,000	-----
Purchase	47,20,000	-----
Wages	72,000	-----
Carriage Inwards	24,000	-----
Sales	-----	52,00,000
Office & Administrative Expenses	1,20,000	-----
Selling & Distribution Expenses	40,000	-----

SYBCOM-III-REG/ATKT-OCT-2023-AFM-III

Rent, Rates & Taxes	80,000	-----
Insurance	60,000	-----
Outstanding Expenses	-----	1,40,000
Total	71,60,000	71,60,000

Additional Information: -

1) On 01/04/2022, Y has been admitted into the firm, contributing Rs. 2,00,000 in cash of which Rs. 80,000 were considered as payment for goodwill and balance as his capital.

2) Old Profit-Sharing Ratio is 3:2 and New Profit-Sharing Ratio is 3:2:1.

3) Depreciation at 10 % to be provided on Building & Furniture.

4) 10% Provision for Doubtful debt is to be made on Debtors & 10 % Interest on capital allowed to all partners.

5) Insurance is paid for the year ending 30/06/2023.

6) Stock as on 31st March 2023 is Rs. 1,36,000.

You are Required to Prepare Trading A/c, Profit & Loss A/c, Profit & Loss Appropriation A/c, Partners capital A/c & Balance sheet as on 31st March 2023.

OR

B) The Following is the Trial Balance of a Firm as on 31st March 2023.

[20]

Particulars	Rs.	Particulars	Rs.
Purchases	3,12,000	Capital Accounts	
Return Inwards	4,800	A	60,000
Stock	48,000	B	60,000
Drawings		C	60,000
A	24,000	Sales	5,88,000
B	24,000	Return Outwards	4,000
C	24,000	R.D.D.	17,600
Salary	54,000	Bank Loan	40,000
Office Expenses	33,000	Creditors	1,53,000
Bad Debts	4,200	Bills payable	17,400
Carriage Inwards	9,000		
Carriage Outwards	13,500		
Debtors	2,00,000		
Bills Receivable	6,500		
Bank Balance	16,000		
Cash Balance	5,000		
Investments	50,000		
Premises	1,00,000		
Machinery	72,000		
Total	10,00,000	Total	10,00,000

On 1st October 2022, Mr. A is Retired, and the following adjustments were agreed upon.

- 1) Goodwill of Rs. 1,80,000 was brought into the books of Accounts.
- 2) Furniture worth Rs. 40,000 was purchased on 1st July 2022, but the invoice was not recorded in the books.
- 3) Balance in Mr. A's Account after making all adjustments was to be transferred to his loan Account carrying Interest @ 16%.
- 4) Closing stock was valued Rs. 84,000.
- 5) Depreciation of Machinery by 10% p.a., Premises & Furniture by 5% p.a.
- 6) Provide Interest on capital at 10%.

You are Required to Prepare Trading, Profit & Loss, Profit & Loss Appropriation, Partners capital Account & Balance sheet as on 31st March 2023.

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SYBCOM-III-REG/ATKT-OCT-2023-AFM-III

- Q.3 A) Raja, Rani & Gulam were a partnership, sharing profits and losses in the Ratio of 5:3:2 respectively. On 31st March 2023, their balance sheet was as under. [20]

Balance sheet as on 31st March 2023

Liabilities	Rs.	Assets	Rs.
Capitals		Furniture	2,40,000
Raja	1,40,000	Land	2,00,000
Rani	1,14,000	Debtors	1,00,000
Gulam	26,000	Stock in Trade	80,000
Reserve Fund	30,000	Cash in hand	30,000
Bank Loan (Secured)	10,000	Profit & Loss Account	10,000
Raja's Loan	70,000		
Rani's Loan	30,000		
Creditors	1,44,000		
Bills payable	96,000		
Total	6,60,000	Total	6,60,000

The assets realized as follows:

Date	Amount Realisation (Rs.)
1 st April, 2023	1,24,000
21 st April 2023	1,02,000
2 nd May 2023	2,36,000
30 th June 2023	84,000

The Realisation Expenses were Rs. 4,000.

You have to show the distribution of cash as per Excess Capital method.

OR

- B) Vaishnavi & Vansh carry on business in partnership sharing profit & losses in the Ratio of 1:1. On 31st March 2023. They agreed to sell their business to Riddhi Ltd. Their balance sheet as on that date was follows. [20]

Liabilities	Rs.	Assets	Rs.
Vaishnavi's capital	12,50,000	Land & Building	12,00,000
Vansh's capital	10,00,000	Plant & Machinery	10,50,000
Reserves	1,50,000	Stock	5,75,000
Secured Loan	4,00,000	Sundry Debtors	3,75,000
Sundry Creditors	4,50,000	Cash in hand	50,000
Total	32,50,000	Total	32,50,000

The company took the following assets at an agreed value.

Land & Building	Rs. 15,25,000
Plant & Machinery	Rs. 7,95,000
Stock	Rs. 5,50,000
Sundry Debtors	Rs. 3,50,000
Goodwill	Rs. 2,50,000

The creditors taken were at purchase consideration of Rs 4,40,000 & Secured loan as per Book Value. The Purchase consideration was to be discharged by issue of equity shares of Rs. 20,30,000 and balance in cash. Expenses on Realisation amounted to Rs. 8,000 paid by the firm. Shares are to be distributed in Profit Sharing ratio.

You are Required to Prepare statement of Purchase consideration, Realisation A/c, Partners capital A/c, Cash A/c, New company A/c.

SYBCOM-III-REG/ATKT-OCT-2023-AFM-III

- Q.4 A) AB Bros. & CD Bros. decided to Amalgamate and form a new firm called ABCD & Co. On the following terms & Conditions. The old firm profit-sharing Ratio is equal. [20]

Their Balance Sheet were as follows on 31st March 2023

Liabilities	AB Bros. Rs.	CD Bros. Rs.	Assets	AB Bros. Rs.	CD Bros. Rs.
Capital A/c			Building	40,000	82,000
A	1,20,000	-----	Furniture	12,000	-----
B	60,000	-----	Investment	60,000	24,000
C	-----	80,000	Stock	68,000	93,200
D	-----	1,30,000	Debtors	40,000	1,50,000
Creditors	40,000	92,000	Cash at Bank	20,000	20,800
Bank Loan	20,000	68,000			
Total	2,40,000	3,70,000	Total	2,40,000	3,70,000

Terms of Amalgamation- New firm take over following Assets & Liabilities in following ways:

Particulars	A) In case of AB Bros. (Rs.)	B) In case of CD Bros. (Rs.)
Goodwill valued	40,000	20,000
Building Taken over	1,20,000	1,20,000
Stock	60,000	Book Value
Provision for Doubtful Debts	5% Debtors	5% Debtors

Bank Loan taken over by partners in Profit Sharing Ratio.

All Remaining Assets & Liabilities are taken over at Book Values.

You are Required to Prepare statement of Purchase consideration, Realisation A/c, Partners capital A/c, New Firm A/c.

OR

- B) Trial Balance as on 31st March 2023 [20]

Particulars	Rs.	Particulars	Rs.
Drawings		Capitals	
P	64,000	P	1,92,000
Q	64,000	Q	1,92,000
R	64,000	R	1,92,000
Purchases	8,32,000	Sales	14,72,000
Returns	12,800	Returns	9,600
Opening Stock	1,28,000	R.D. D.	48,000
Salary	1,44,000	Bank of Indian Loan	1,20,000
General Expenses	88,000	Creditors	4,16,000
Bad Debts	11,200	Bills Payable	14,400
Carriage Inwards	24,000	Loan from Relatives	28,000
Debtors	5,36,000		
Bills Receivable	20,000		
Bank Balance	48,800		
Cash	15,200		
Investments	84,000		
Buildings	3,20,000		
Machinery	1,92,000		
Carriage Outwards	36,000		
Total	26,84,000	Total	26,84,000

On 1st October 2022, Mr. P Died.

Additional Information:

- 1) Goodwill to be valued at Rs. 4,80,000.
- 2) Machinery costing Rs. 3,84,000 was purchased on 30th June 2022, but it was not recorded in the books.

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SYBCOM-III-REG/ATKT-OCT-2023-AFM-III

- 3) Amount due to Mr. P should be transferred to Mrs. P's Loan at 20% p.a. interest.
 - 4) Closing Stock Rs. 2,24,000
 - 5) R.D.D. should be kept at Rs. 24,000.
 - 6) Depreciate Machinery by 10% & Building by 15% p.a.
 - 7) Interest is allowed on capitals 10% p.a.
 - 8) Salary allowed to each partner Rs. 8,000 p.a.
- You are required to prepare Trading A/c, Profit & Loss A/c, Profit & Loss Appropriation A/c, Partners capital A/c's & Balance sheet as on 31st March 2023.

- Q.5 A) Explain in detail "Piecemeal Distribution of Cash". [10]
B) Explain the Meaning of Purchase Consideration & Its different types. [10]

OR

- Q.5 C) **Write Short Notes on: (ANY FOUR)** [20]
- 1) Partnership Deed
 - 2) Realisation Account
 - 3) Fixed Capital Method & Fluctuating Capital Method
 - 4) Accounting Procedure in the Books of a Limited Company
 - 5) State order of payment in Piecemeal distribution of Cash
 - 6) Objectives of Amalgamation of Firms

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SYBCOM-III-REG/ATKT-OCT-2023-BUS. ECO-III

Time: 03 hrs

Max. Marks. 100

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Simple calculator is allowed.

- Q.1 A) **Explain the following: (ANY FIVE)** [10]
- 1) GDP
 - 2) Trade cycle
 - 3) Aggregate demand function
 - 4) Marginal Propensity to Consume (MPC)
 - 5) Stagflation
 - 6) High powered money
 - 7) Cost push inflation
 - 8) IS curve
- B) **Choose the correct answer from the given options and rewrite the statement:** [10]
- 1) Which of the following measurements indicate how national income is calculated?
A) GDP B) GNP
C) Per Capita Income D) NNP
 - 2) Which of the following formulas is used to calculate GGDP?
A) GDP + GNP B) GNP – Depreciation
C) GDP – Net Natural Capital Consumption D) GDP – Net working capital
 - 3) Which of the following is true for a two-sector economy?
A) $Y = C + I$ B) $Y = C + I + G$
C) $Y = C + I + G$ D) $Y = C + I + G + (X - M)$
 - 4) Marginal efficiency of capital curve _____.
A) slopes upwards B) slopes downwards
C) remains constant D) Horizontal
 - 5) If MPC = 0.8, the value of the multiplier coefficient (k) is
A) 5 B) 10
C) 2.5 D) 4
 - 6) Which of the following will shift the IS curve to the left?
A) Increase in government expenditure B) Decrease in government expenditure
C) decrease in money supply D) Increase in money supply
 - 7) The Laffer curve shows that _____.
A) Tax revenue goes on increasing continuously with an increase in the tax rate B) Tax revenue is not affected by the tax rate
C) Beyond a point, an increase in the tax rate results in a decline in tax revenue D) Tax revenue and tax rate inversely related for all levels of tax revenue
 - 8) The money multiplier is measured as _____.
A) $mm = 1 + r / 1 + k$ B) $mm = 1 + k / 1 + r$
C) $mm = 1 + k / r + k$ D) $mm = 1 + r / r + k$

(P.T.O)

SYBCOM-III-REG/ATKT-OCT-2023-B.LAW-I

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 from the following:** [20]
A) "All agreements are not contracts but all contracts are agreements." Discuss the statement explaining the essentials of contract.
B) Discuss the meaning of 'offer' in a contract and the legal rules regarding offer.
C) Who is a stranger to a contract with case laws? Explain exceptions to this rule.
D) Who is competent to enter a contract? Explain every element with case laws.
- Q.2 **Attempt ANY TWO from the following:** [20]
A) What is coercion? With essentials and case laws.
B) What is a void agreement? Explain any five void agreements with examples.
C) What is E-contract? Discuss the legal issues in the formation of E-contracts.
D) Discuss the various modes of discharge of a contract by agreement.
- Q.3 **Attempt ANY TWO from the following:** [20]
A) What are the rights of an indemnity holder? Give illustrations.
B) Define contract of guarantee. Explain the essentials.
C) What is bailment? Explain its essential elements and kinds.
D) Explain various ways by which an agency may rise.
- Q.4 **Attempt ANY TWO from the following:** [20]
A) Distinguish between 'Sale' and 'Hire Purchase Agreement'.
B) Explain the meaning of 'condition' and the 'implied condition' under the Sale of Goods Act.
C) "Risk prima facie passes with property." Comment.
D) Explain the rights available to both seller and buyer for breach of a contract of sale.
- Q.5 **Attempt ANY TWO from the following:** [20]
A) When is an instrument payable when it becomes payable on a government declared holiday which is not a listed holiday?
B) Explain in brief the various types of Bills of Exchange.
C) Explain the characteristics of a Cheque. Discuss the types of crossing of cheques.
D) Explain the meaning of 'Payment in due Course', 'Noting' and 'Protest under the negotiable instruments.'

SYBCOM-III-REG/ATKT-OCT-2023-COMMERCE-III

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) Authority refers to _____.
A) Obligation B) Instruction
C) rewards for action D) power to take decision
 - 2) _____ lay down the sequence of operation.
A) Repair Boss B) Route Clerk
C) Gang Boss D) Inspector
 - 3) _____ is regarded as father of scientific management.
A) Peter Drucker B) F.W. Taylor
C) Lillian Gilberth D) Adam Smith
 - 4) _____ is an example of system software.
A) CRM B) ERP
C) Linux D) Skype
 - 5) In _____ Technique, the group member do not meet face to face.
A) Delphi B) Heuristic
C) Brainstorming D) Nominal Group
 - 6) Plans need to be _____.
A) rigid B) complicated
C) fixed D) flexible
 - 7) The line organisation is suitable for _____ organisation.
A) Large B) medium
C) small D) complex
 - 8) Departmentation by numbers is used in _____.
A) Hospital B) College
C) Textile Mills D) Advertising Agency
 - 9) In _____ organisation, there are many levels of management.
A) Tall B) Flat
C) Medium D) Straight
 - 10) _____ is the first step in control process.
A) Measurement of performance B) Review
C) setting the target D) finding causes of deviation
 - 11) Closed mind is _____ Barriers in the process of communication.
A) Physical B) personal
C) organizational D) cross- cultural

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SYBCOM-III-REG/ATKT-OCT-2023-COMMERCE-III

- 12) _____ leader acts as a father figure for his subordinates in the organisation.
- A) Paternalistic B) Autocratic
C) Situational D) Consultative

Q.1 B) **State whether the following statements are TRUE or FALSE: (ANY TEN)** [10]

- 1) Scalar chain is also known as line of command.
- 2) Management is intangible.
- 3) Top level managers requires more of technical skills.
- 4) Mission is an example of standing plan.
- 5) Coordination is the essence of management.
- 6) MBE refers to management by enterprise.
- 7) Matrix organisation is suitable for multi-project organisation.
- 8) Span of control refers to number of subordinate that can be supervised and managed effectively.
- 9) The overall responsibility after delegation of authority lies with subordinate.
- 10) Motivation can be positive or negative.
- 11) The oral communication can be used as legal evidence in the court of law.
- 12) In management audit, only financial aspects will be reviewed.

Q.2 **Answer ANY TWO of the following:** [15]

- 1) What is management? What are the features of management?
- 2) Describe Peter Drucker's dimension of management.
- 3) Discuss Henry Fayol's Principles of management.

Q.3 **Answer ANY TWO of the following:** [15]

- 1) Explain the planning process in detail.
- 2) Explain the essentials of a sound decision making.
- 3) Elaborate the advantages of MBO.

Q.4 **Answer ANY TWO of the following:** [15]

- 1) Explain the factors influencing span of management.
- 2) Distinguish between centralisation & decentralization.
- 3) Discuss the features of line & staff organisation along with suitable illustration.

Q.5 **Answer ANY TWO of the following:** [15]

- 1) Explain the importance of motivating the employees.
- 2) Describe the steps in the process of controlling.
- 3) Explain different styles of leadership.

Q.6 **Write Short Notes: (ANY FOUR)** [20]

- 1) Functions of management
- 2) Coordination
- 3) Indian Ethos
- 4) Importance of communication
- 5) Single use plans
- 6) Bases of departmentation

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SYBCOM-III-REG/ATKT-OCT-2023-C.P.

Time: 02 hrs 30 min

Max. Marks. 75

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Use of Calculator is not allowed.

- Q.1 A) **State whether the following statements are True or False: (ANY EIGHT)** [08]
- 1) The second generation of computers used transistors.
 - 2) USB Flash drives have no moving parts.
 - 3) 1 Bit = 8 Bytes.
 - 4) In flow chart, rectangle shape is used for decision making.
 - 5) `\n` is an escape sequence which moves the cursor to the next line.
 - 6) The value of `sqrt(9)` is 81.
 - 7) `for(c=5; c>3; c=c-1)` loop is executed 2 times.
 - 8) `a=4` is a valid statement in C.
 - 9) `%c` defines real constant.
 - 10) With every `if()` there must be a `else` statement.
- B) **Select the appropriate option from the following: (ANY SEVEN)** [07]
- 1) The speed of first generation computers was measured in ____ seconds.
A) milli B) micro
C) pico D) nano
 - 2) The _____ computers have high speeds due to the use of multi processors.
A) Micro B) mainframe
C) super D) Desktop
 - 3) Which of these is not a function of an operating system?
A) File management B) Memory management
C) Security D) Facility to type letters and reports
 - 4) `++y` is _____
A) post increment B) pre increment
C) pre decrement D) post decrement
 - 5) Which of these is a logical operator?
A) `&&` B) `+`
C) `=` D) `* =`
 - 6) Which of these is numeric constant?
A) `"3"` B) `3`
C) `'3'` D) `x`
 - 7) Which of these operating systems does not provide a graphical user interface?
A) windows XP B) Microsoft DOS
C) Linux D) PHP
 - 8) C language has ____ keywords.
A) 36 B) 32
C) 40 D) 30
 - 9) `int a=5; printf(" a");` will display
A) 5 B) 5.000000
C) a D) garbage value
 - 10) To increase the value of `b` by 2 we write
A) `b=2` B) `b=2;`
C) `b=b+2;` D) `b=b*2`

Q.2 **Answer the following questions:**

- A) Write short note on: 1) Third Generation computers and 2) Super computers [08]
B) Define decimal number system and convert the decimal number 25 to binary system [07]

OR

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SYBCOM-III-REG/ATKT-OCT-2023-C.P.

- Q.2 **Answer the following questions:**
- C) Explain Hexadecimal number system. [08]
Also Convert the binary number system into decimal number system
i) 1011 ii) 1011.1
- D) Explain the characteristics of a computer. [07]
- Q.3 **Answer the following questions:**
- A) Write short note on: [08]
1) Assembler 2) Compiler
- B) Define the term Algorithm. Also explain the qualities of a good algorithm. [07]
- OR**
- Q.3 **Answer the following questions:**
- C) Explain the guidelines for drawing a flowchart. Also draw a flowchart to accept any two numbers and find and display their product. [08]
- D) Discuss the applications of computer in relation with Accounting, Project Management and E-Commerce. [07]
- Q.4 **Answer the following questions:**
- A) Explain the terms with examples: 1) header files 2) arithmetic operators [08]
- B) Write a program in C to input an integer and find and display its square root and also the remainder when divided by 5. [07]
- OR**
- Q.4 **Answer the following questions:**
- C) What is the output of the following 'C' program? [08]

```
#include<stdio.h>
#include<math.h>
main( )
{ int x=4, y=5, z=50, a;
  x=x+y;
  a= x+z+y;
  y= pow(x,2);
  printf("%d %d %d %d ", x, y, z, a ); }
```
- D) What is the output of the following 'C' program? [07]

```
#include<stdio.h>
main( )
{ float a=10.5, b= 2.3 , c=23.24;
  printf("%6.2f %5.2f \n", a, b);
  printf("%10.1f \n", c); }
```
- Q.5 **Answer the following questions:**
- A) Write a program in C to accept 10 numbers and find and display their sum. [08]
- B) Commission on sales is given by : [07]
Commission= 1% of sales if sales <5000
 = 2% of sales if 5000 ≤ sales < 6000
 = 5% of sales otherwise
Write a C program to input sales and calculate and display commission.
- OR**
- Q.5 C) **Write short note on the following giving suitable example: (ANY THREE)** [15]
- 1) break statement
2) while() loop
3) conditional loop
4) switch()
5) continue statement

SYBCOM-III-REG/ATKT-OCT-2023-FC-III

Time: 02 hrs 30 min

Max. Marks. 75

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

- Q.1 A) **Explain the following concepts: (ANY FIVE)** [15]
1) Scheduled tribes
2) Hybrid disaster
3) Age of reason
4) Team building
5) Bonded labour
6) Self awareness
7) Urban civilization
8) Legal rights
- OR**
- Q.1 B) Write a detailed note on the Foundation Course (Semester III) project submitted by you. [15]
- Q.2 A) Discuss the violence faced by women in India and the remedies available to them. [15]
- OR**
- Q.2 B) Explain the problems faced by the scheduled castes and the legal and constitutional remedies available to them. [15]
- Q.3 A) Write a detail note on the various types of disaster and their effects. [15]
- OR**
- Q.3 B) Write a detail note on disaster mitigation. [15]
- Q.4 A) Define technology. Discuss the negative and positive types of impact of technology on human life in present times. [15]
- OR**
- Q.4 B) Define science. Explain the nature and characteristics of science. [15]
- Q.5 A) Define communication. Explain in detail the various barriers to effective communication. [15]
- OR**
- Q.5 B) Describe the various types of leadership with suitable examples. [15]

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SYBCOM-III-REG/ATKT-OCT-2023-MA

- 12) Working Capital is the capital required to finance _____.
 A) Purchase of fixed assets B) Settlement of long term liabilities
 C) Day to day operations D) For personal Expenses

B) **State whether the following statements are TRUE or FALSE. (ANY TEN)**

[10]

- 1) Budget contains the plans of management.
- 2) Retained profit is internal sources of finance.
- 3) Gross Working Capital is always positive.
- 4) Depreciation is non cash cost.
- 5) Net Present Value method considers time value of money.
- 6) Cash flow and accounting profit are different.
- 7) Plant and machinery is a part of Working Capital.
- 8) Debenture holders are the owners of company.
- 9) Proposed dividend is current assets in vertical financial statement.
- 10) Preliminary expenses is quick assets.
- 11) Operating ratio = Operating Expenses /Net sales X100.
- 12) Liquid ratio indicates the company's ability to meet long term liabilities.

Q.2 A) From the following Balance sheet, prepare Trend percentage statement in vertical form.

[20]

Particulars	2021	2022	2023
Liabilities			
Equity Share Capital	1,00,000	1,20,000	1,25,000
10% Preference Share Capital	40,000	50,000	55,000
General Reserve	10,000	30,000	45,000
12% Debenture	50,000	1,00,000	75,000
Creditors	50,000	60,000	1,00,000
Total	2,50,000	3,60,000	4,00,000
Assets			
Land and Building	60,000	90,000	1,20,000
Plant and Machinery	50,000	80,000	1,00,000
Debtors	40,000	50,000	60,000
Stock	50,000	60,000	70,000
Cash at bank	50,000	80,000	50,000
Total	2,50,000	3,60,000	4,00,000

OR

Q.2 B) From the following particulars prepare a vertical Common size Income Statement of Barfi Ltd. for the year ending 31st March 2023.

[20]

Particulars	Rs.	Particulars	Rs.
To Opening Stock	20,000	By Sales	1,00,000
To Purchase	42,000	By Closing Stock	25,000
To Wages	10,000		
To Freight	3,000		
To Gross Profit	50,000		
	1,25,000		1,25,000
To Office Exp.	10,000	By Gross Profit	50,000
To Selling Exp.	9,000	By Rent Received	15,000
To Interest	3,000	By Dividend Received	3,000
To Income Tax	16,000		
To Depreciation	3,000		
To Financial Exp.	1,000		

SYBCOM-III-REG/ATKT-OCT-2023-MA

To Loss on sale of Machinery	2,000		
To Net Profit	24,000		
Total	68,000	Total	68,000

Q.3 A) Following is the Balance Sheet of Samosa Ltd. As on 31st March 2023.

[20]

Liabilities	Rs	Assets	Rs
Equity Share Capital	4,00,000	Land and Building	3,00,000
12% Preference Share Capital	3,00,000	Plant and Machinery	4,00,000
General Reserve	25,000	Debtors	1,50,000
Profit & Loss A/c	75,000	Stock	2,50,000
13% Debenture	4,00,000	Cash at bank	50,000
Creditors	75,000	Bills Receivable	35,000
Bank overdraft	50,000	Prepaid expense	15,000
Bills Payable	25,000	Furniture	1,50,000
Total	13,50,000	Total	13,50,000

Prepare vertical balance sheet and calculate the following ratios: -

- 1) Current Ratio
- 2) Quick Ratio
- 3) Debt – Equity Ratio
- 4) Capital Gearing Ratio
- 5) Stock to Working Capital Ratio
- 6) Proprietary Ratio

OR

Q.3 B) Rasgulla Ltd. is considering purchase of a machine in replacement of an old one. Two models namely A & B are offered at price of Rs. 1,80,000 and Rs. 2,40,000 respectively.

[20]

Particulars	A	B
Estimated Life	5 Years	6 Years
Annual Cash Inflows:		
Year 1	40,000	48,000
Year 2	60,000	64,000
Year 3	80,000	80,000
Year 4	72,000	96,000
Year 5	74,000	84,000
Year 6	-----	76,000

Present Value factor at 12% p.a. are as follows.

Years	1	2	3	4	5	6
PV Factors	0.893	0.797	0.712	0.636	0.567	0.507

Evaluate the two proposal under: -

- 1) Payback period Method
- 2) Net Present Value Method

Q.4 A) M/s Bhajiya Ltd. plan to produce 36,000 units during the year 2023-24 and sales it for Rs. 90 per unit. Cost structure of the product is: -

[20]

Raw Material	54
Labour	17
Overheads	9

Further details are available for the year 2023-24:

1. Raw material are in stock on an average for 2 months.
2. Production process takes 1 month.

SYBCOM-III-REG/ATKT-OCT-2023-MA

3. Finished goods stock maintain for 2 months.
4. Time lags for payment of wages and overheads is 1 month.
5. Customers get credit of 2 months and suppliers allow credit for 1 months.
6. 25% of sales and 20% of purchases are made on cash basis and balance on credit.
7. Cash and bank balance will be maintained at Rs.20,000.
8. Operations are evenly spread throughout the year.
9. Debtors are estimated at selling price.
10. Provide Margin of safety at 10%
11. Prepare the statement of Working Capital Requirement for the year 2023-24.

OR

- Q.4 B) From the following prepare a comparative Balance Sheet of Kachori Ltd. In a vertical form suitable for analysis. [20]

Liabilities	2022	2023	Assets	2022	2023
Equity share Capital	50,000	60,000	Fixed Assets	60,000	90,000
Reserves	12,000	18,000	Debtors	20,000	15,000
10% Debentures	30,000	40,000	Cash	15,000	16,000
Creditors	12,000	8,000	Inventories	15,000	10,000
Bills payable	10,000	13,000	Preliminary exp.	1200	2000
O/s. Wages	5,000	3,000	Bills Receivable	15,000	12,000
Bank Overdraft	20,000	16,000	8% Govt. Securities	12,000	12,000
			Share issue exp.	800	1000
Total	1,39,000	1,58,000	Total	1,39,000	1,58,000

- Q.5 A) Distinguish between Financial Accounting and Management Accounting. [10]
 B) Explain the techniques of Capital Budgeting. [10]

OR

- C) **Write the short notes on: (ANY FOUR)** [20]
- 1) Types of Working Capital
 - 2) Composite Ratio
 - 3) Features of Capital Budgeting decision
 - 4) Current Ratio and Current Liabilities
 - 5) Users of Management Accounts
 - 6) Function of Management Account

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SYBCOM-III-REG/ATKT-OCT-2023-MA

Time: 03 hrs

Max. Marks. 100

- Note: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

- Q.1 A) **Select the most appropriate answer from the following: (ANY TEN)** [10]
- 1) Comparative Statement shows _____.
A) One year's performance B) Financial performance
C) Comparative performance D) Profitability performance
 - 2) Working capital is the capital required to finance _____.
A) Day to day operation B) Purchase of fixed assets
C) Settlement of long term liabilities D) Recording of accounting data
 - 3) Long term decisions are called as _____.
A) Profit volume analysis B) Working capital decision
C) Future decision D) Capital budgeting decision
 - 4) General reserve is created out of _____.
A) Revenue Profit B) Abnormal income
C) Expenditure D) Capital Profit
 - 5) Operating ratio is an indicator of _____.
A) Operating efficiency B) Production efficiency
C) Sales efficiency D) Workers efficiency
 - 6) Payback period is the time required to _____.
A) Recover the original cost of investment B) Depreciate assets
C) Pay the creditors D) Recovery from debtors
 - 7) Loan fund does not include one of the following
A) Debentures B) Long term financial instruments
C) Provision for taxation D) Public deposits
 - 8) _____ is an item of current liability.
A) Unsecured loans B) Cash balance
C) Bank overdraft D) Bank balance
 - 9) Underwriting commission is _____.
A) A Tangible asset B) An Intangible asset
C) A Fixed asset D) A Fictitious asset
 - 10) Comparison of performance of a company over a period of time on the basis of base year is known as _____.
A) Cost benefit Analysis B) Comparative Analysis
C) Trend Analysis D) Common size Analysis

(P.T.O)

SYBCOM-III-REG/ATKT-OCT-2023-MA

Q.2 B) M/s Geeta Ltd Balances for the year ending on 31st March of the year.

[20]

Particulars	Rs.	Rs.	Rs.
	31/03/2021	31/03/2022	31/03/2023
Net sales	1,20,000	1,60,000	2,00,000
Opening stock	12,000	20,000	28,000
Purchase	68,000	76,000	80,000
Wages	6,000	12,000	8,000
Carriage inward	8,000	16,000	16,000
Closing stock	20,000	28,000	24,000
Office expenses	4,000	4,800	6,000
Administrative expenses	4,000	4,000	4,000
Selling expenses	2,800	3,600	4,000
Distribution expenses	2,000	1,600	2,400
Finance expenses	2,400	1,600	4,000
Interest received	6,000	8,000	12,000
Loss on sale of investment	2,000	1,200	2,000
Tax rate	40%	40%	40%

You are required to prepare vertical trend analysis income statement

Q.3 A) Following are the extracts from the financial statements of M/s Ashok Ltd. As on 31st December 2022 and 2023.

[20]

Particulars	31/12/2022	31/12/2023
	Rs.	Rs.
Closing stock	10,000	25,000
Debtors	20,000	20,000
Bill receivable	10,000	5,000
Advance receivable in cash or kind	2,000	5,000
Cash on hand	18,000	15,000
Creditors	25,000	30,000
Bill payable	15,000	20,000
Bank overdraft	-	2,000
9% debenture	5,00,000	5,00,000
Sales for the year	3,50,000	3,00,000
Gross profit	70,000	50,000

You are required to compute the following for both of the years:

- Current ratio
- Liquid ratio
- Stock turnover ratio
- Debtors' turnover ratio
- Stock-working capital ratio

OR

(P.T.O)

SYBCOM-III-REG/ATKT-OCT-2023-MA

- Q.3 B) Zee Ltd. is considering the purchase of machines. Two models, Model A and Model B, are available costing Rs. 4,50,000 each. [20]

Cash inflows are expected as follows:

Year	Model A Rs.	Model B Rs.
1	67,500	2,25,000
2	90,000	67,500
3	1,12,500	90,000
4	67,500	1,35,000
5	90,000	90,000
6	60,000	75,000
7	45,000	45,000

Following are the discount factor at 12% cost of capital:

Year	1	2	3	4	5	6	7
Present value of Rs.1	0.893	0.797	0.712	0.636	0.567	0.507	0.452

Indicate the selection of the machine by applying.

- 1) Payback period
- 2) Net present value at 12% discounting factor
- 3) Profitability index

- Q.4 A) From the following information given by Avval and Co. Pvt. Ltd., prepare an estimate of working capital for the year ending 31st March, 2023. [20]

- 1) Estimated level of activity - 26,000 units for the year
- 2) Cost of raw material per unit - Rs.5
- 3) Cost of labour per unit - Rs.2
- 4) Cost of overheads per unit - Rs.1
- 5) Profit per unit is Rs.2
- 6) Stock of raw materials - 4 weeks in stock.
- 7) Processing period - 4 weeks
- 8) Stock of finished goods - 4 weeks in stock
- 9) Credit to debtors - 6 weeks
- 10) Credit by creditors - 4 weeks
- 11) Time lag in payment of wages - 4 weeks
- 12) Time lag in payment of overheads - 2 weeks
- 13) Cash and bank balance required - Rs.20,000
- 14) Debtors are calculated at selling price basis.
- 15) Purchase against cash - 20%
- 16) All the activities are spread evenly throughout the year.
- 17) During processing, labour and overhead accrue evenly.

OR

SYBCOM-III-REG/ATKT-OCT-2023-MA

Q.4 B) ABC Ltd. provide the following information:

[20]

Balance sheets as on:

	31/12/2022 Rs.	31/12/2023 Rs.
<u>Current assets:</u>		
Cash at bank	1,23,300	1,53,000
Debtors	2,11,200	1,97,700
Bill receivable	1,20,000	91,500
Prepaid expenses	9,000	12,000
<u>Fixed assets:</u>		
Building	4,80,000	4,65,000
Plant	4,05,000	3,75,000
Furniture	1,51,500	55,800
Total	15,00,000	13,50,000
<u>Current liabilities:</u>		
Creditors	2,70,000	15,000
Bills payable	1,20,000	2,41,500
Outstanding expenses	45,000	49,500
<u>Reserves & surplus:</u>	1,65,000	1,44,000
<u>Share capital:</u>	9,00,000	9,00,000
Total	15,00,000	13,50,000

Prepare comparative balance sheet from the above.

Q.5 A) **Answer the following:**

- 1) Distinguish between financial accounting and cost accounting.
- 2) Explain the techniques of capital budgeting.

[10]

[10]

OR

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

[20]

- 1) Gross profit ratio
- 2) Functions of management accountant
- 3) Current liabilities and quick liabilities
- 4) Operating expenses
- 5) Average collection period
- 6) Stock turnover ratio

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