

SOMAIYA

VIDYAVIHAR UNIVERSITY

Dr. Shantilal K. Somaia School of Commerce and Business Studies

QUESTION PAPERS

BRANCH: Bachelor of Commerce (Financial Market)	SEM: I
	NOV/DEC-2023

Sr. No.	Subject	Available
1.	Statistical Techniques & Logical Reasoning	
2.	Accounting & Financial Markets	
3.	Introduction to Financial Markets (A), (B)	
4.	Fundamentals of Economics	
5.	131U04K101 – Professional Ethics	
6.	131U03C102 – Corporate Accounting (A)	
7.	131U03C102 – Corporate Accounting (B)	
8.	131U03C102 – Corporate Accounting (C), (D)	
9.	131U04C103 – Quantitative Method	
10.		
11.		
12.		
13.		
14.		
15.		



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VIDYAVIHAR UNIVERSITY



Semester (August 2023 to November 2023)		
Examination: End Semester Examination November/December 2023 (UG/PG Programmes)		
Programme code: 04	Class:	Semester: I
Programme: B.Com (Financial Markets)	FYBFM	
Name of the Constituent College: S K Somaiya	Name of the Department :	
	Accounting and Finance	
Course Code:	Name of the Course: Statistical Techniques & Logical Reasoning	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams. 2) Assume suitable data if necessary. 3) Use of simple calculators is allowed. 4) <u>Q1</u> is compulsory. 5) Answer any <u>three out of five questions from Q2 to Q6</u> .		

Question No.	Solve the following:	Max. Marks	CO														
Q1	<p>a. The value of the quartile deviation for certain data is 9.5. The value of the lower quartile is given to be 30. What is the value of the upper quartile? (05)</p> <p>b. In how many years will sum of money be doubled at 10%p.a. simple interest? (05)</p> <p>c. For the following probability distribution obtain: (05)</p> <table><tr><td>X</td><td>-2</td><td>-1</td><td>0</td><td>1</td><td>2</td><td>3</td></tr><tr><td>P(X)</td><td>0.1</td><td>0.2</td><td>0.2</td><td>0.3</td><td>0.15</td><td>0.05</td></tr></table> <p>(i) $P(X > 2)$</p> <p>(ii) $P(X \leq 1)$</p> <p>(iii) $P(X = 2 \text{ or } 3)$</p> <p>(iv) $E(X)$</p> <p>(v) $V(X)$</p>	X	-2	-1	0	1	2	3	P(X)	0.1	0.2	0.2	0.3	0.15	0.05	15 Marks	I, II, III
X	-2	-1	0	1	2	3											
P(X)	0.1	0.2	0.2	0.3	0.15	0.05											
Q2	<p>a. The difference between simple interest and compound interest on a certain principal for 4 years at 8%p.a. is Rs. 648. Find the principal.(08)</p> <p>b. Find the accumulated value after 4 years of an immediate annuity of Rs. 20000 p.a. with interest compounded at 6% p.a. (07)</p>	15 Marks	I														
Q3	<p>Two regionally distributed general interest magazines solicit advertising from the same clientele. The advertising rates and the total number of subscribers are the same for both magazines. The following tables shows the age distributions of subscribers to the two magazines.</p> <table><tr><th rowspan="3">Age(years)</th><th colspan="2">Thousands of Subscribers</th></tr><tr><th>Magazine A</th><th>Magazine B</th></tr><tr><td>10-20</td><td>8</td></tr></table>	Age(years)	Thousands of Subscribers		Magazine A	Magazine B	10-20	8	15 Marks	II							
Age(years)	Thousands of Subscribers																
	Magazine A		Magazine B														
	10-20	8															

	<table><tr><td>20-30</td><td>48</td><td>18</td></tr><tr><td>30-40</td><td>58</td><td>18</td></tr><tr><td>40-50</td><td>38</td><td>28</td></tr><tr><td>50-60</td><td>28</td><td>54</td></tr><tr><td>60-70</td><td>10</td><td>46</td></tr><tr><td>70-80</td><td>8</td><td>28</td></tr></table>	20-30	48	18	30-40	58	18	40-50	38	28	50-60	28	54	60-70	10	46	70-80	8	28		
20-30	48	18																			
30-40	58	18																			
40-50	38	28																			
50-60	28	54																			
60-70	10	46																			
70-80	8	28																			
	(i) Find average subscribers for magazine A. (03) (ii) Find average subscribers for magazine A. (03) (iii) Find standard deviation of magazine A. (03) (iv) Find standard deviation of magazine B. (03) (v) In which magazine is the variability more? (03)																				
Q4	a. For a normal distribution Mean = 50, standard deviation = 3. Find (i) Q1 (ii) Q3 (iii) Mean deviation (iv) Quartile deviation. (08) b. The probability that the man will be alive after 25 years is $\frac{3}{5}$ and the probability that the women will be alive after 25 years is $\frac{2}{3}$. Find the probability that (i) both will be alive after (ii) only the man will be alive. (iii) at least one will be alive. (07)	15 Marks	III																		
Q5	a. Find the number that should come next in the series: 2, 1, $(\frac{1}{2})$, $(\frac{1}{4})$, Justify your answer. (05) b. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl? (05) c. A man walks 5 km toward south and then turns to the right. After walking 3 km he turns to the left and walks 5 km. Now in which direction is he from the starting place? (05)	15 Marks	IV																		
Q6	a. It is observed that 30% of the students appearing for a certain entrance test are science graduates. If 5 students are randomly selected from this group what is the probability that among them (i) Two are science graduates. (ii) No one is science graduate. (iii) At least 2 are science graduates. Use Binomial distribution. (08) b. The frequency distribution of daily expenditure of 100 college students is given below: <table><tr><td>Daily expenditure (Rs.)</td><td>50-60</td><td>60-70</td><td>70-80</td><td>80-90</td><td>90-100</td></tr><tr><td>Number of students</td><td>3</td><td>10</td><td>18</td><td>25</td><td>24</td></tr></table> Calculate median and mode. (07)	Daily expenditure (Rs.)	50-60	60-70	70-80	80-90	90-100	Number of students	3	10	18	25	24	15 Marks	II, III						
Daily expenditure (Rs.)	50-60	60-70	70-80	80-90	90-100																
Number of students	3	10	18	25	24																



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Semester (July 2023 to October 2023)

Examination: End Semester Examination October/November 2023 (UG/PG Programmes)

Programme code: 04 Programme: B.Com (Financial Markets)		Class: FY	Semester: I
Name of the Constituent College: S K Somaiya College		Name of the Department Accounting and Finance	
Course Code:		Name of the Course: Introduction to Financial Markets	
Duration : 2 Hrs.		Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)			

Quest ion No.		Max. Marks	Co Attainment
Q.1	Answer the following questions (5 marks each) A. Non Fund based services with proper examples B. Financial Market C. Types of bonds.	15	CO1,CO2,C O3
Q.2	A. Discuss in detail the main features of the Financial system. B. Elaborate the evolution in the Indian financial system in three stages. OR C. Compare Capital Market and Money Market. D. Compare Primary Market and Secondary Market	8 7 8 7	CO1, CO2
Q.3	A. Discuss in detail Arbitrageurs, Speculators and Hedgers. B. Explain the concept of Options with examples. OR C. List out the main participants of Derivative market. D. Differentiate between Over the Counter and Exchange Traded Contract in detail	8 7 8 7	CO3
Q.4	A. Describe the various functions of Regulatory Institutions. B. Discuss the main functions of PFRDA. OR C. Explain the importance of Regulatory Institution in the financial system with the help of IRDA.	8 7 15	CO4



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<div>Semester (July 2023 to October 2023)</div> <div>Examination: End Semester Examination October/November 2023 (UG/PG Programmes)</div>		
<div>Programme code: 04</div> <div>Programme: B.Com (Financial Markets)</div>	<div>Class: FY</div>	<div>Semester: I</div>
<div>Name of the Constituent College:</div> <div>S K Somaiya College</div>	<div>Name of the Department</div> <div>Accounting and Finance</div>	
<div>Course Code:</div>	<div>Name of the Course: Introduction to Financial Markets</div>	
<div>Duration : 2 Hrs.</div>	<div>Maximum Marks : 60</div>	
<div>Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)</div>		

Question No.		Max. Marks	Co Attainment
Q.1	Answer the following questions (5 marks each) A. Right Issue as a method of raising funds in the primary market. B. Financial Services C. Financial Institution	15	CO1, CO2, CO3
Q.2	A. Define the Financial System and explain its main components with proper examples B. Explain in detail the main function of the Financial system. OR C. Describe Capital Market and its various instruments with pros and cons.	8 7 15	CO1, CO2
Q.3	A. Discuss Foreign Exchange market with its main features. B. List out the players of Commodity Markets. OR C. Compare Forward and Future Contract in detail. D. Discuss the main features of Derivative Market	8 7 8 7	CO3
Q.4	A. Define Financial Regulatory and its main features. B. Discuss the main functions of RBI as a regulatory body. OR C. Explain the importance of Regulatory Institution in the financial system with the help of SEBI.	8 7 15	CO4



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October 2023

Examination: In Semester Examination (UG Programmes)

Programme code:04		Class: FY	Semester: I
Programme: B.Com (Financial Markets)			
Name of the Constituent College: S K Somaiya College		Name of the Department Accounting and Finance	
Course Code:		Name of the Course: Introduction to Financial Markets	
Duration : 1 Hr.		Maximum Marks : 20	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)			

Question No.		Max. Marks
Q.1	Answer the following Questions (Any Four) (5 marks each)	20
a	Describe the main functions of the Financial System.	
b	Elaborate Structure of Indian Financial System.	
c	Elaborate the main participants of the Money Market.	
d	Compare the Capital Market with Money Market.	
e	Explain various types of bonds in detail.	



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Semester (July 2023 to October 2023)

Examination: End Semester Examination October/November 2023 (UG/PG Programmes)

Programme code:		Class: FY	Semester: I
Programme: B.com (Financial Markets)			
Name of the Constituent College: S.K SOMAIYA COLLEGE		Name of the Department: Accounting & Finance	
Course Code:	Name of the Course: Fundamentals of Economics		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)			

Question No.		Max. Marks	Co Attainment
Q.1	Answer the following (Three marks each) a) Illustrate in details about the essential features of the law of demand & its working in the economy. b) Compare the concept of Ordinal Utility & Cardinal Utility c) Examine in details the about the method of determining indifference curve. d) Outline in characteristic determining the price in a oligopoly market e) Identify the short run equilibrium of a perfect competition market	15	CO1, CO2, CO3, CO4
Q.2	a) Discuss a case study on a producer choice theory and its implementation per the change in events in the market. b) Compare between Income & Substitution effect OR c) Simplify as to how the Engels curve helps in determining the true consumer behaviour. d) Explain in detail the movement of demand curve	15	CO1 CO2
Q.3	a) Discuss a case study on Income change effect on the demand of a regular consumer goods and its changes as per the classification of goods b) Explain the consumption pattern of a consumer & its changes due to substitution effect OR c) Explain the concept of a monopoly market & its effects in the short run functioning in the market. d) What are the classical theories of various market and its evolution.	15	CO3

Q.4	<p>a) Case study on any startups in India and how eventually it lead to creation of a monopoly situation in the market.</p> <p>b) elaborate the reforms brought in the country post the 1991 economic policy</p> <p style="text-align: center;">OR</p> <p>c) Explain the evolution of new economy and its reforms post the opening of the economy</p> <p>d) What are the various types of natural monopolies and list highlight its features</p>	15	CO4



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Semester (July 2023 to October 2023)

Examination: End Semester Examination October/November 2023 (UG Programmes)

Programme code:

Programme: BFM

Class: FY

Semester: I

Name of the Constituent College: S K Somaiya college

Name of the Department BCOM A&F

Course Code: 131U04K101

Name of the Course: Professional ethics

Duration : 2 Hrs.

Maximum Marks : 60

Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary

Question No.		Max. Marks	Co Attainment
Q.1	a. State and explain the meaning of Ethics and describe various types of Business ethics issues b. Describe the meaning of computer crime and state some examples OR c. What are professional ethics? State some international ethics which can be used by corporate professionals	7 8 15	CO 1
Q.2	a. What is the code of ethical conduct? state the six codes of ethical conduct. b. Describe the structure of professional conduct with the help of a diagram. OR c. State the process of enforcement of the code of ethics and give suitable examples.	7 8 15	CO 2
Q.3	a. Describe the application of ethical standards. State how the ethical standards are violated. OR b. Recommend the practices and procedure to maintain the ethical standards and avoid their violation.	15 15	CO 3
Q.4	As a Block Development Officer, you were invited to preside over a Gram Sabha meeting in one of the Gram Panchayats falling under your jurisdiction. The Gram Sabha was called to take a decision on two crucial things: To identify and confiscate fake job cards used under Prime Minister Awas Yojana scheme and To choose the beneficiaries to allot houses under Indira Awas Yojana. You had ordered a month ago to all Gram Panchayat secretaries to conduct programmes to create awareness and advertise about coming Gram Sabha so that people would participate in large numbers. Unfortunately, on the day of Gram Sabha to which you were invited, very few villagers turned up. It is mandatory that at least one-tenth of members of Gram Sabha (those whose names are in electoral rolls) attend the Gram Sabha. But on that day, less than one-tenth were in attendance. At the same time, all the Panchayat members were present. They all insisted that the	15	CO 4

	<p>Gram Sabha should continue as people would slowly come and attend as the meeting progressed. Somehow you were convinced and the meeting started. Those few who attended were chosen by vote to get homes allotted after verification that they met the criteria under the Prime Minister Awas Scheme. Job card verification was not possible as there were no people at the meeting.</p> <p>Next day, you received a complaint by a villager accusing Panchayat members of coercing Panchayat Secretary to conduct Gram Sabha on a date when villagers had gone out to neighbouring village to attend a festival. According to the complaint, this was done to stop the identification of fake job cards, which some elected Panchayat members had themselves created to siphon off money. The complaint also alleged that you and Panchayat Secretary had taken bribe from Panchayat members to conduct a fake Gram Sabha meeting. There was also allegation that beneficiaries who got allotted PMAY houses were actually all relatives of Panchayat members present on the day of Gram Sabha. Questions:(each carry 5 marks)</p> <ol style="list-style-type: none"> Identify the major issues and your options in the case study As a responsible officer what were your duties prior to conducting gram sabha? What course of action you should follow after receiving the complaint. 		
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August/ September 2023

Examination: In Semester Examination (UG Programmes)

Programme code: 04		Class:	Semester: I
Programme: FINANCIAL MARKET		FYBFM	
Name of the Constituent College: S K Somaiya College		Name of the Department: Accounting & Finance	
Course Code: 131U03C102	Name of the Course: CORPORATE ACCOUNTING		
Duration: 1 Hr.	Maximum Marks: 20		
Instructions: Use simple calculator.			

Question No.		Max. Marks
Q.1	<p>Attempt any four. (5 marks each)</p> <p>A. Idea Forge Limited issued 35,000 equity shares of Rs.10 each at a premium of Rs.2 payable as follows: On Application Rs.3 On Allotment Rs.5 (including premium) Balance on First and Final Call The issue was fully subscribed. All the money was duly received. Record journal entries in the books of the Company.</p> <p>B. Urja Ltd issued 1,000 debentures of Rs.100 each. Give journal entries: a. 8% Debentures issued at Rs.90 and redeemable at par. b. 8% Debentures issued at Rs.110 each and redeemable at Rs.100. c. 8% Debentures issued at Rs.95 each and redeemable at Rs.110.</p> <p>C. Investor furnishes the following details relating to his holding in 6% debentures: Opening Balance Face Value Rs. 60,000. Cost Rs. 59,000. (Face value Rs.100) 2021 March 1 100 units purchased ex-interest at Rs. 98 July 1 Sold 200 ex-interest at Rs. 100. Oct 1 Purchased 50 units at Rs. 98. Interest dates are 30th September and 31st March. Mr. Investor closes his books every 31st December. Show the Investment Account.</p> <p>D. Mr. Deepak purchased 1,000 shares of K.J. Ltd. Of Rs.100 each at Rs. 75 each on 1st July 2014. Transfer charges @, 5% paid. On 1st December 2014; K.J. Ltd. issued bonus shares in the ratio of 2: 5. On 20th December 2014; 400 shares of K.J. Ltd. were sold @ Rs. 50 per share. The financial year of the company ends on 31st December 2014. Prepare Investment account.</p> <p>E. Explain different Types of investments.</p>	20



Semester (July 2023 to October 2023)		
Examination: End Semester Examination October/November 2023 (UG/PG Programmes)		
Programme code: 04	Class: FYBFM	Semester: I
Programme: Financial Market		
Name of the Constituent College: S K Somaiya College	Name of the Department: Accounting & Finance	
Course Code: 131U03C102	Name of the Course: Corporate Accounting.	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Working notes are necessary. 2. Use simple calculator.		

Ques tion No.		Max. Marks	Co Attain ment																				
Q.1.	<p>Attempt the followings. (5 Marks each)</p> <p>A. From the following figures prepare Notes to Fixed assets on 31st March 2023.</p> <table border="1"> <thead> <tr> <th>Particulars</th><th>Cost of asset</th><th>Opening Provision for Depreciation</th><th>Rate of Depreciation</th></tr> </thead> <tbody> <tr> <td>Goodwill</td><td>7,00,000</td><td>NIL</td><td>NIL</td></tr> <tr> <td>Computer</td><td>12,00,000</td><td>70,000</td><td>20%</td></tr> <tr> <td>Furniture</td><td>3,00,000</td><td>80,000</td><td>15%</td></tr> <tr> <td>Plant and Machinery</td><td>6,00,000</td><td>2,00,000</td><td>10%</td></tr> </tbody> </table> <p>Provide depreciation on straight line method on Fixed assets.</p> <p>B. Gaurav Ltd. purchased Machinery costing ₹4,00,000 from Vaibhav Ltd. Payment for the same was made as under:</p> <ol style="list-style-type: none"> Rs.1,00,000 in cash Balance was payable by issuing shares of ₹10 each at : <ol style="list-style-type: none"> A Premium of 25%. At a discount of 25% At par <p>Pass the necessary Journal Entries.</p> <p>C. Mr. Moksh purchased 1,000 shares of Prapti Ltd at Rs.75 each on 1st July 2022. Transfer charges @5% paid.</p> <p>On 1st Dece. 2022 Prapti Ltd issued bonus shares in the ratio of 2:5.</p> <p>On 20th Dec 2022 400 shares were sold @ Rs.50 per share.</p> <p>Financial year of the company ends on 31st Dec 2022.</p> <p>Pass journal entries in the books of Mr. Moksh.</p>	Particulars	Cost of asset	Opening Provision for Depreciation	Rate of Depreciation	Goodwill	7,00,000	NIL	NIL	Computer	12,00,000	70,000	20%	Furniture	3,00,000	80,000	15%	Plant and Machinery	6,00,000	2,00,000	10%	15	<p>CO-02</p> <p>CO – 01</p> <p>CO - 04</p>
Particulars	Cost of asset	Opening Provision for Depreciation	Rate of Depreciation																				
Goodwill	7,00,000	NIL	NIL																				
Computer	12,00,000	70,000	20%																				
Furniture	3,00,000	80,000	15%																				
Plant and Machinery	6,00,000	2,00,000	10%																				
Q.2.	<p>A. The Kwalty Products Ltd issued 12,000 Equity shares of Rs.15 each at a par. The share amount was payable as follows:</p> <p>On application Rs.3</p> <p>On Allotment Rs.7</p> <p>On First Call Rs.3</p> <p>On Final call Rs.2</p>	15	CO – 01																				

The company received applications for 20,000 Shares. The directors rejected applicants for 1,000 shares. And allotted shares on pro rata basis to the remaining applicants. 120 shares were allotted to Sachin who failed to pay First call and Second call. 240 shares were allotted to Saurav who failed to pay second call.

The directors forfeited the shares on which calls were not paid. All forfeited shares were shares reissued as fully paid at Rs. 12 per share

15

CO - 02

OR

B. The following balances are extracted from the books of Success Ltd as on 31st March, 2023.

Particulars	Rs.	Particulars	Rs.,
Purchase of Material	15225	Sale	39,500
Land	3412	Share Capital	1,250
Leasehold premises	525	Creditors	5788
Debtors	9188	Op Profit and loss	1,600
Directors salary	487	Secured loan	1,400
Wages	1387	Bank overdraft	1,312
WIP	2625	Reserves	2,500
Subcontractor cost	11,175		
Furniture	5,800		
Opening stock of materials	738		
Interest on loan	275		
Depreciation	450		
Salaries	225		
Administrative expenses	1,838		
	53,350		53,350

Adjustments:

Income tax to be provided at 35%

The directors propose a dividend of 10%

Stock of materials and work in progress on 31st March were Rs. 2,875 and 1,175 respectively

You are required to prepare Profit and loss account and balance sheet. 15

Q.3.

A. The following is the balance sheet of Rainbow Ltd as on 31st March 2021.

Balance sheet

Liabilities	Rs.	Assets	Rs.
20,000 8% Redeemable Preference shares of Rs. 100 each Rs. 80 paid up	16,00,000	Fixed Assets	80,00,000
40,000 Equity shares of Rs. 100 each	40,00,000	Investments (Market value Rs. 8,80,000)	8,00,000
Security Premium a/c	3,20,000	Stock	14,00,000
General Reserve	16,00,000	Debtors	14,00,000
Profit and Loss a/c	3,20,000	Bank	4,00,000
Creditors	41,60,000		
	1,20,00,000		1,20,00,000

The 8% Redeemable Preference shares are to be redeemed at a premium of 10 %. Fresh issue of 4,000 Equity shares of Rs. 100 made at par.

15

CO - 03



All the investments are to be sold off at market value. The bank overdraft is to be arranged in case of shortage of funds.

The company redeemed the preference shares on 1st April 2021 except in case of one shareholder holding 2000 share who could not be traced. Subsequently the company issued bonus shares for capital redemption reserve.

Give necessary journal entries to record the above transactions. 15

OR

B. TEE BEE Ltd had issued 75,000, 12% Preference shares of Rs.10 each, redeemable at premium of 10% on 31st December 2022. The dividend is yet to paid. The company had 14,00,000 in general reserve account.

To provide funds for redemption company :

- i. Sold investment costing Rs.2,00,000 for Rs.3,00,000
- ii. Issued for cash 2,500 15% Debentures of Rs.100 each at par.
- iii. Issued 25,000 Equity shares of Rs.10 each at par

The payment of dividend, premium and capital was duly carried out.

Show journal entries in the books of TEEBEE Ltd. 08

C. Beeta Ltd had issued 5,000 , 12% Debentures of Rs.100 each redeemable on 31st Dec 2023 at a premium of 5%. The company offered three options to Debenture holders as follows:

- i. 14% Preference shares of Rs. 10 each at Rs.12
- ii. 15% Debentures of Rs. 100 each at Par.
- iii. Redemption in cash.

The options were accepted as under:

Option i. by holders of 1,500 Debentures

Option ii. By holders of 1,500 debentures.

Option iii. By holders of 2,000 Debentures.

The redemption as carried out by the company.

Show journal entries in the books of Beeta Ltd. 07

Q.4.

A. Following transactions of 8% Debentures of Rs.100 each of ABC Ltd appears in the books of Mr. Dattatray during the year ended 31st March 2020.

Interest is payable on 30th June and 31st December every year.

On 1st April 2019 he held 1,000, 8% Debentures at a cost of Rs.97,000.

Details of transactions

On 1st May 2019 he Purchases 1,500, 8% Debentures for Rs.1,52,600.

On 1st June 2019 he sold 1,500 Debentures @102 per debenture, cum interest.

On 1st Nov 2019 he purchased 2,250, 8% Debentures @99 per debenture, ex interest.

On 1st Dec 2019 he sold 1,800, 8% Debentures @98 per Debenture, Ex interest.

The market value of Debenture held by Mr Dattatray as on 31st Dec was Rs.101 per debenture.

Prepare 8% Debentures a/c in the books of Mr. Dattatrya for the year ended 31st March 2020. 15

OR

B. Mr. Ashok entered in to following transactions of Equity shares of Rs.10 each of Amol Ltd.

Date	No of Shares	Details
1 st April 2021	1,500	34,500 Cost (opening)
15 th May 2021	1,000	Purchased@Rs.22 per share

CO – 03

CO – 03

CO – 04

CO - 04



15 th July 2021	2,500	Bonus shares received
15 th Dec 2021	1,500	Sale @Rs.22 per share
1 st March 2022	1,000	Sale @Rs.24 per share

On 10th November 2021 the company made a right issue of equity shares in the ration of one share for every ten shares held on payment of Rs.20 per share, he subscribed for all.

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SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2023 to October 2023)		
Examination: End Semester Examination October/November 2023 (UG/PG Programmes)		
Programme code: 04		Class:
Programme: Financial Market		FYBFM
Name of the Constituent College: S K Somaiya College		Semester: I
Name of the Department:		Accounting & Finance
Course Code:	131U03C102	Name of the Course: Corporate Accounting
Duration: 2 Hrs.		Maximum Marks: 60
Instructions: 1) Working notes are necessary. 2. Use simple calculator.		

Questi on No.		Max. Marks	Co Attain ment																				
Q.1.	<p>Attempt the followings. (5 Marks each)</p> <p>a. From the following figures prepare Notes to Fixed assets on 31st March 2023.</p> <table><tr><th>Particulars</th><th>Cost of asset</th><th>Opening Provision for Depreciation</th><th>Rate of Depreciation</th></tr><tr><td>Goodwill</td><td>4,60,000</td><td>NIL</td><td>NIL</td></tr><tr><td>Land and Buildings</td><td>8,00,000</td><td>60,000</td><td>10%</td></tr><tr><td>Motor Car</td><td>1,40,000</td><td>50,200</td><td>15%</td></tr><tr><td>Plant and Machinery</td><td>10,00,000</td><td>2,56,000</td><td>12%</td></tr></table> <p>Provide depreciation on written down value of Fixed assets.</p> <p>B. A company had issued 20,000 shares of Rs.10 each, Rs.8 called up. It is decided to apply the revenue reserve for making the partly paid up shares to fully paid up.</p> <p>Following are the reserves and surpluses:</p> <p>Profit and loss a/c Rs.3,000</p> <p>General Reserve a/c Rs.17,000</p> <p>Security Premium a/c Rs.2,000</p> <p>Journalize the transactions to convert partly paid up shares to fully paid up shares.</p> <p>C. Mr Vijay purchased 3,000 shares of Jadu Ltd @95 and paid brokerage @2% and stamp duty Rs.3,500 on 20th Feb 2021.</p> <p>He purchases another 4,000 shares of Jadu Ltd at 95 and paid stamp duty of Rs 5,000 on 25th Dec 21.</p> <p>He sold 5,000 shares @Rs.110 on 28 Feb 22.</p> <p>The company issues one bonus share for every two shares held.</p> <p>Prepare investment account in the books of Vijay.</p>	Particulars	Cost of asset	Opening Provision for Depreciation	Rate of Depreciation	Goodwill	4,60,000	NIL	NIL	Land and Buildings	8,00,000	60,000	10%	Motor Car	1,40,000	50,200	15%	Plant and Machinery	10,00,000	2,56,000	12%	15	CO – 02
Particulars	Cost of asset	Opening Provision for Depreciation	Rate of Depreciation																				
Goodwill	4,60,000	NIL	NIL																				
Land and Buildings	8,00,000	60,000	10%																				
Motor Car	1,40,000	50,200	15%																				
Plant and Machinery	10,00,000	2,56,000	12%																				
			CO – 01																				
			CO – 04																				
Q.2.	<p>A. Rajashree production Ltd issued 40,000 Equity shares of Rs.10 Each at a premium of 10%.</p> <p>The share amount was payable as under:</p> <p>On Application Rs.2</p> <p>On Allotment Rs.5 (including premium)</p>	15	CO – 01																				

On First and final call Rs.4.
Applications were received for 45,000 shares.
Out of which 500 applications were rejected. The excess application money was utilized for allotment money.
The directors made all the calls. All the money were received except First and Final call money on 500 shares. These shares were forfeited and reissued at Rs.9 as fully paid shares.

Pass Journal entries in the books of Rajashree Production Ltd. 08

B. Ram Ltd issued 8,000, 8% Debentures of Rs.100 each.
Assuming that all the debentures issued are taken up and paid for :

Pass journal entries for following cases.

1. Debentures are issued at Rs. 90 each.
2. Debentures are issued at a premium of 10 %
3. The debentures are issued at par and repayable at 20% Premium.
4. Debentures are issued at a discount of 5% and repayable at a premium of 4%.

07

OR

C. The following is the Trial balance of Zee Ltd as on 31st March 2022.

Particulars	Rs.	Particulars	Rs.
Land and Buildings	9,50,000	Equity shares	2,50,000
Plant and Machinery	3,80,000	10% Debentures	2,00,000
Debtors	4,50,000	General Reserves	1,60,000
Stock	2,40,000	Profit and loss a/c	1,20,000
Bank	6,00,000	Security Premium	50,000
Purchases	26,00,000	Sales	45,00,000
Salaries	3,00,000	Creditors	3,40,000
Administrative Expenses	1,00,000	Provision for depreciation	80,000
Selling Expenses	40,000	Bills payable	30,000
Debenture Interest	20,000		
Interim dividend	50,000		
	57,30,000		57,30,000

Adjustments:

- a. Proposed Final dividend @20%
- b. Depreciation is to be provided on plant and machinery@10% on cost.
- c. Outstanding administrative expenses Rs. 2,000.
- d. Provision for Tax @30 %

15

CO - 01

CO - 02

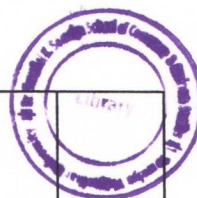
Q.3. A. The balance sheet of Straight Ltd as on 31st March 2021 was as under.

15

CO - 03

Balance Sheet

Liabilities	Amount	Assets	
25,000 Equity shares of Rs.100	25,00,000	Fixed Assets	15,00,000
10,000 9% Preference shares of Rs 100 each Rs.90 paid	9,00,000	Investments (MV 10,01,000)	10,00,000
General Reserve a/c	3,00,000	Bank	50,000
Profit and loss a/c	2,99,000	Other current assets	20,00,000
Dividend Equalisation Reserve	2,00,000		
Creditors	3,51,000		
	45,50,000		45,50,000



On 1st April 2021, the company made a call of Rs. 10 each on its preference shares and a call money was duly received.
All Preference shares were redeemed at a premium of 2%. The company sold all its investments at a market value. For the purpose of redemption, the company issued 2,000 Equity shares of Rs100 at a premium of 10%. All preference shareholders were paid off except one shareholder holding 2000 shares.

Pass journal entries in the books of company. Also prepare Bank account.

15

OR

B. Om Ltd has 8,000 12% redeemable Preference shares of Rs.100 each fully paid. The company decided to redeem the shares on 31st December 2021 at a premium of 8% The company makes the following issues for the purpose of Redemption.

- 4,000 Equity shares of Rs.100 each at a premium of 10%
- 4,000 7% debentures of Rs. 100 each at a premium of 3%

The issue was fully subscribed, and all allotments were received. The redemption was fully carried out . The company has a General Reserve of Rs. 7,50,000.

Pass Journal Entries in the books of OM Ltd.

08

C. Solvent Ltd gave notice of its intention to redeem its outstanding Rs. 4,00,000 10% Debentures at 10% premium and offered the holders the following options.

- Equity shares of 10 each at premium of Rs.5 per share.
 - 15% Debentures of Rs.100 each at a premium of 10 per debenture.
 - To have their holdings redeemed for cash.
- 50% Debenture holders opted proposal (a).
 - 30% Debenture holders opted proposal (b).
 - 20% Debenture holders accepted proposal (c).

Pass necessary journal entries in the books Solvent Ltd.

07

CO - 03

CO - 03

Q.4.

A. Ms Anusa,ya furnished the following details relating to her holdings in 16% debentures of Rs.100 each of X Ltd.

2021	
Jan 1 st	Opening balance – Face value Rs.6,00,000 ,Cost Rs.5,90,000
Mar. 1 st	1,000 Debentures purchased Ex interest at Rs.98 per debenture
July 1 st	Sold 2,000 Debentures ex interest at Rs.100 per debenture.
Oct 1 st	Purchased 500 Debentures at Rs.98 cum interest
Nov. r 1	sold 2,000 Debentures at Rs.99 Ex interest

Interest dates are 30th September and 31st March. Ms Anusaya closes her books on 31st December.

Show Investment a/c in the books of Anusaya.

15

OR

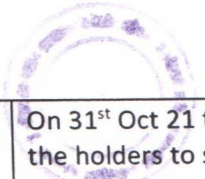
B. On 1st April 2021 Rajat had 50,000 Equity shares of Preeti Ltd at a book value of Rs.15 per share. (Face value Rs.10 each) He provides you the following information :

On 20th June 2021 he purchased another 10,000 shares of Preeti Ltd atRs.16 per share.

On 1st Aug 2021Preeti Ltd issued one equity bonus share for every six shares held by the shareholders.

CO - 04

CO - 04



On 31st Oct 21 the directors of Preeti Ltd announced a right issue which entitle the holders to subscribe three shares for every seven shares at Rs.15 per share. Shareholders can transfer their rights in full or in part.
Rajat sold 1/3rd of entitlements to Umang for a consideration of Rs.2 per share and subscribe the rest on Nov 2021.

You are required to Prepare investment account.

15



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2023 to October 2023)		
Examination: End Semester Examination October/November 2023 (UG/PG Programmes)		
Programme code: 04	Class:	Semester: I
Programme: Financial Market	FYBFM	
Name of the Constituent College: S K Somaiya College	Name of the Department:	
	Accounting & Finance	
Course Code: 131U03C102	Name of the Course: <i>Corporate Accounting</i>	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1. Working notes are necessary. 2. Use simple calculator.		

Ques tion No.		Max. Mark s	Co Attain ment																				
Q.1.	<p>Attempt the followings. (5 Marks each)</p> <p>a. From the following figures prepare Notes to Fixed assets on 31st March 2023.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>Particulars</th><th>Cost of asset</th><th>Opening Provision for Depreciation</th><th>Rate of Depreciation</th></tr> <tr> <td>Goodwill</td><td>5,00,000</td><td>NIL</td><td>NIL</td></tr> <tr> <td>Land and Buildings</td><td>10,00,000</td><td>80,000</td><td>5%</td></tr> <tr> <td>Furniture</td><td>2,00,000</td><td>50,000</td><td>12%</td></tr> <tr> <td>Plant and Machinery</td><td>4,00,000</td><td>1,00,000</td><td>12%</td></tr> </table> <p>Provide depreciation on written down value of Fixed assets.</p> <p>B. Vedanta Ltd purchased Machinery worth Rs. 50,000 by issuing equity shares of Rs.10 each. Pass journal entries assuming that : a. Such shares are issued at par. b. Such shares are issued at 2.50 % Premium. c. Such shares are issued at 20% Discount.</p> <p>C. The following transactions of Miss Naina took place during the year ended 31st March 2022. 12/4/22 Purchased 10,000 Equity shares of 10 each in ABC Ltd for Rs.5,00,000. 15/5/22 ABC Ltd made bonus issue of three equity shares for every two shares held. 30/6/22 Naina sold 10,000 shares for Rs. 20 each Prepare Equity shares in ABC Ltd account in the books of Miss Naina for the year ended 31/3/23.</p>	Particulars	Cost of asset	Opening Provision for Depreciation	Rate of Depreciation	Goodwill	5,00,000	NIL	NIL	Land and Buildings	10,00,000	80,000	5%	Furniture	2,00,000	50,000	12%	Plant and Machinery	4,00,000	1,00,000	12%	15	CO – 02
Particulars	Cost of asset	Opening Provision for Depreciation	Rate of Depreciation																				
Goodwill	5,00,000	NIL	NIL																				
Land and Buildings	10,00,000	80,000	5%																				
Furniture	2,00,000	50,000	12%																				
Plant and Machinery	4,00,000	1,00,000	12%																				
Q.2.	<p>A. Vaidya Plastics Ltd issued 30,000 Equity shares of Rs. 100 each at a premium of Rs.10 per share. The share amount was payable as follows: On application Rs.25 On Allotment Rs.35 (Including Premium) On First Call Rs.30 On Final call Rs.20</p>	15	CO – 01																				

Applications were received for 29,000 Shares and all these applicants were allotted shares. The director made all calls on shares. The first call money was not received on 1,000 shares and the second call money on 500 shares.

The directors forfeited the shares on which the first call was not paid. Of the forfeited shares 500 shares reissued as fully paid at Rs.70 per share.

Pass necessary journal entries.

15

OR

C. The Following is the Trial balance of Varada Ltd as on 31st March 2021.

Particulars	Debit (Rs)	Credit (Rs)
Opening stock	9,000	
Purchases	49,000	
Sales		78,000
Wages	6,000	
Commission received		600
Carriage inward	1,000	
Furniture	4,000	
Salaries	5,500	
Rent	1,200	
Share capital		20,000
Investment in government securities	14,000	
Debtors	5,500	
Creditors		3,500
Machinery	6,000	
Bank	1,200	
General Reserve		4,000
Bills Receivable	1,000	
Bills Payable		1,400
Patents and Trade mark	10,000	
Interest on debentures	1,000	
Debentures		8,000
Staff welfare	1,200	
Contribution to Provident Fund	800	
Loss by theft	1,600	
Profit on sale of Fixed assets		2,500
	1,18,000	1,18,000

Adjustments:

1. Stock on 31st March 2021 was valued at Rs. 18,000.
2. Make provision for Tax @30%
3. Depreciate machinery at 12% and furniture at 15% p.a.
4. Share capital includes shares having face value of Rs.10 each.

You are required to prepare Profit and loss account and balance sheet. 15

CO - 02

Q.3.

A. The summarized balance sheet of Nishit Power Ltd was as under.

15

CO - 03

Balance sheet

As on 31st March 2021

Liabilities	Rs.	Assets	Rs.
8% Redeemable Preference shares of Rs.100 each	1,50,000	Fixed Assets	4,60,000

Equity shares of Rs. 10 each, Rs.8 called up	1,60,000	Investments	75,000
Security Premium a/c	40,000	Stock	1,20,000
General Reserve	2,50,000	Debtors	1,15,000
Profit and Loss a/c	2,00,000	Bank	80,600
Creditors	50,600		
	8,50,600		8,50,600

The directors of a company resolved that :

- Realize the investments at Rs.1,00,000
- Issue 1,000 8% Debentures of Rs.100 each at a premium of 10%
- Issue 5000 Equity shares of Rs.10 each at par.
- Redeemed Preference shares at a premium of 10%
- Utilize revenue profits to make partly paid equity shares in to fully paid by declaring bonus.

All the above transactions were implemented on 1st April 2021.

Show journal entries to record the above transactions in the books of a company.

15

OR

B. The balance sheet of M Ltd contained the following items on 31st March 2022

7.5% Preference shares of Rs.4,00,000

Profit and loss a/c Rs.18,000

General Reserve a/c Rs.3,20,000

The company redeemed the preference shares at a premium of 5%

On 1st April 2022. For the purpose of redemption, it issued 30,000

Equity shares of Rs .10 each at a premium of 4%

Show Journal entries in the books of the company to give effect to the above transaction.

08

C. Enron Ltd gave notice of its intention to redeem its outstanding Rs. 6,00,000 6% Debentures at Rs. 103 and offered the holders the following options.

- 10 % Preference shares of Rs.20 each at Rs.25.
- 9% Debentures at Rs.96.
- To have their holdings redeemed for cash.

The holders of Rs. 1,80,000 debentures accepted proposal (a).

The holders of Rs. 2,40,000 Debentures accepted proposal (b).

The remaining debenture holders accepted proposal (c).

Pass necessary journal entries in the books of Enron Ltd.

07

Q.4.

A. On 1st April 2022 Mr Mohandas held 400, 6% Debentures of Rs.100 each of Best Ltd, cost being Rs.36,400.

Best Ltd pays interest on 30th June and 31st December every year.

The following transactions were entered by Mohandas during the year ended 31st March 2023.

Date	No of Debentures	Transaction	Rate
1 st April 2022	200	Sale	98 Cum interest
1 st Oct 2022	200	Purchase	104 Ex interest
1 st Dec 2022	400	Purchase	97 Cum interest
1 st Feb 2022	200	Sale	97 Ex interest

You are required to prepare investment in 6% Debentures in Best Ltd. Account for the year ended 31st March 2020, as it would appear in the books of Mr Mohandas. Market value of his balance investment as on 31st March 2023 was 56,700.

15



CO – 03

CO – 03

CO – 04

OR

B. On 1st April 2021 Mr. Amit holds 20,000 Equity shares of Rs.10 each in Hindustan Ltd, at a cost of Rs.3,00,000.

On 1st July 2021 he purchased 4,000 additional shares of the same company at a cost of Rs.64,000.

On 1st Oct 2021 company issued bonus of one share for every six shares held as on that date.

On 1st January 2022 he purchased right shares announced by company at the rate of two shares for every five shares held as on that date @Rs.12 each.

On 31st January 2022 he purchased 2,000 additional shares of the same company at a cost of Rs. 36,000.

On 1st Feb 2022 he sold 1,000 shares for Rs. 20 each

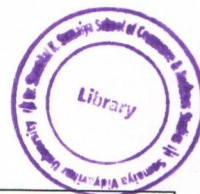
Prepare Investment in Equity shares account in the books of Amit for the year ended on 31st March 2022.

15

CO - 04



SOMAIYA
VIDYAVIHAR UNIVERSITY



		Semester (November 2023 to December 2023)	
Examination: End Semester Examination November 2023 (UG Programmes)			
Programme code: 04			
Programme: Financial Markets		Class: FY	Semester: I
Name of the Constituent College: S K Somaiya		Name of the Department Financial Markets	
Course Code: 131U04C103		Name of the Course: Quantitative Method	
Duration : 2 Hrs.		Maximum Marks : 60	
Instructions: 1) Use of calculator is allowed 2) figures to the right indicate full marks			

Question No.		Max. Marks	Co Attainment																						
Q.1 a)	Find the rate of interest compounded p.a. if an immediate annuity of Rs. 50000 amounts to Rs. 103000 in 2 years.	08	CO1																						
Q.1 b)	Find simple interest and total amount for a principal of Rs. 10550 for 2 years at 10% rate of interest.	07	CO1																						
	OR																								
Q.1 a)	Compute compound amount and compound interest of Rs. 5000 if invested at 11% for 3 years and the interest compounded. a) Annually b) Monthly	08	CO1																						
Q.1 b)	Find future value of an immediate annuity of Rs.5000 for 3years at 4%p.a. compounded Quarterly.	07	CO1																						
Q.2	Find Mean, Median and Mode for following data, <table><tr><td>Marks</td><td>5-15</td><td>15-25</td><td>25-35</td><td>35-45</td><td>45-55</td></tr><tr><td>No.of students</td><td>12</td><td>13</td><td>11</td><td>10</td><td>7</td></tr></table>	Marks	5-15	15-25	25-35	35-45	45-55	No.of students	12	13	11	10	7	15	CO2										
Marks	5-15	15-25	25-35	35-45	45-55																				
No.of students	12	13	11	10	7																				
	OR																								
Q.2	Calculate coefficient of variation for following data, <table><tr><td>Class interval</td><td>Frequency</td></tr><tr><td>0-10</td><td>14</td></tr><tr><td>10-20</td><td>23</td></tr><tr><td>20-30</td><td>22</td></tr><tr><td>30-40</td><td>21</td></tr><tr><td>40-50</td><td>24</td></tr><tr><td>50-60</td><td>23</td></tr><tr><td>60-70</td><td>15</td></tr><tr><td>70-80</td><td>12</td></tr><tr><td>80-90</td><td>14</td></tr><tr><td>90-100</td><td>17</td></tr></table>	Class interval	Frequency	0-10	14	10-20	23	20-30	22	30-40	21	40-50	24	50-60	23	60-70	15	70-80	12	80-90	14	90-100	17	15	CO2
Class interval	Frequency																								
0-10	14																								
10-20	23																								
20-30	22																								
30-40	21																								
40-50	24																								
50-60	23																								
60-70	15																								
70-80	12																								
80-90	14																								
90-100	17																								
Q.3 a)	Two fair dice are rolled what is the probability, a) The sum of the numbers appearing on the uppermost face of dice is greater than 8. b) The number on first die is greater than second.	08	CO3																						

Q.3 b)	For the following probability distribution, find expectation and variance. <table><tr><td>x</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>P(x)</td><td>0.1</td><td>0.2</td><td>0.3</td><td>0.2</td><td>0.1</td><td>0.1</td></tr></table>	x	0	1	2	3	4	5	P(x)	0.1	0.2	0.3	0.2	0.1	0.1	07	CO3
x	0	1	2	3	4	5											
P(x)	0.1	0.2	0.3	0.2	0.1	0.1											
OR																	
Q.3 a)	Assume a normal distribution with mean=16 and standard deviation=2.5. a) What percentage of distribution is greater than 19? b) What percentage of distribution is less than 14?	08	CO3														
Q.3 b)	A box contains 20 tickets numbered from 1 to 20, a ticket is drawn at random find probability that the number on the ticket drawn is, a) Even number b) Number on the ticket drawn is divisible by 5.	07	CO3														
Q.4 a)	Multiple choice questions	10	CO1,2,3,4														
1)	The word _____ in statistics means the totality of the set of objects under study. a) Population b) Sample c) Data d) Attribute																
2)	The arithmetic mean of 10, 15, 18, 25, 32, a) 10 b) 20 c) 15 d) 30																
3)	If $P(A) = 1/2$, $P(B) = 1/3$, $P(A \cup B) = 1/6$. Then $P(A \cap B) = ?$ a) 0.67 b) 0.65 c) 0.63 d) 0.64																
4)	$i=r/400$ indicates compound interest, a) Monthly b) Quarterly c) Annually d) Semi-annually																
5)	A sequence of payments made at successive time periods is _____, a) EMI b) Simple interest c) Compound interest d) Annuity																
6)	If $Q1 = 100$ and $Q3 = 150$ then Quartile deviation is, a) 25 b) 35 c) 45 d) 50																
7)	The mean and coefficient of variation of a set of data is 10 and 5, respectively, then the standard deviation is, a) 10 b) 50 c) 5																


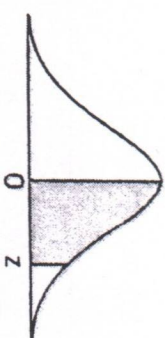
	d) 25		
8)	If from a pack of 52 well shuffled cards a card is drawn, the chances of getting a queen is, a) $1/4$ b) $1/52$ c) $1/3$ d) $1/13$		
9)	The median of 10, 15, 18, 25, 32, a) 10 b) 20 c) 18 d) 30		
10)	Data collected from published books are called, a) Primary b) Secondary c) Quantitative d) Qualitative		
Q.4 b)	State whether following statements are True or False 1) The middlemost observation is known as Mode. 2) CF stands for cumulative frequency. 3) Present value is also known as Amount. 4) Simple interest is always greater than compound interest. 5) Normal curve is a symmetric bell shaped curve.	05	CO1,2,3,4

TABLE A1 Normal Area Table

This table gives area between mean and a specific value of z .



z	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09
0.0	0.0000	0.0040	0.0080	0.0120	0.0160	0.0199	0.0239	0.0279	0.0319	0.0359
0.1	0.0398	0.0438	0.0478	0.0517	0.0557	0.0596	0.0636	0.0675	0.0714	0.0753
0.2	0.0793	0.0832	0.0871	0.0910	0.0948	0.0987	0.1026	0.1064	0.1103	0.1141
0.3	0.1179	0.1217	0.1255	0.1293	0.1331	0.1368	0.1406	0.1443	0.1480	0.1517
0.4	0.1554	0.1591	0.1628	0.1664	0.1700	0.1736	0.1772	0.1808	0.1844	0.1879
0.5	0.1915	0.1950	0.1985	0.2019	0.2054	0.2088	0.2123	0.2157	0.2190	0.2224
0.6	0.2257	0.2291	0.2324	0.2357	0.2389	0.2422	0.2454	0.2486	0.2517	0.2549
0.7	0.2580	0.2611	0.2642	0.2673	0.2704	0.2734	0.2764	0.2794	0.2823	0.2852
0.8	0.2881	0.2910	0.2939	0.2967	0.2995	0.3023	0.3051	0.3078	0.3106	0.3133
0.9	0.3159	0.3186	0.3212	0.3238	0.3264	0.3289	0.3315	0.3340	0.3365	0.3389
1.0	0.3413	0.3438	0.3461	0.3485	0.3508	0.3531	0.3554	0.3577	0.3599	0.3621
1.1	0.3643	0.3665	0.3686	0.3708	0.3729	0.3749	0.3770	0.3790	0.3810	0.3830
1.2	0.3849	0.3869	0.3888	0.3907	0.3925	0.3944	0.3962	0.3980	0.3997	0.4015
1.3	0.4032	0.4049	0.4066	0.4082	0.4099	0.4115	0.4131	0.4147	0.4162	0.4177
1.4	0.4192	0.4207	0.4222	0.4236	0.4251	0.4265	0.4279	0.4292	0.4306	0.4319
1.5	0.4332	0.4345	0.4357	0.4370	0.4382	0.4394	0.4406	0.4418	0.4429	0.4441
1.6	0.4452	0.4463	0.4474	0.4484	0.4495	0.4505	0.4515	0.4525	0.4535	0.4545
1.7	0.4554	0.4564	0.4573	0.4582	0.4591	0.4599	0.4608	0.4616	0.4625	0.4633
1.8	0.4641	0.4649	0.4656	0.4664	0.4671	0.4678	0.4686	0.4693	0.4699	0.4706
1.9	0.4713	0.4719	0.4726	0.4732	0.4738	0.4744	0.4750	0.4756	0.4761	0.4767

(Contd.)

z	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09
2.0	0.4772	0.4778	0.4783	0.4788	0.4793	0.4798	0.4803	0.4808	0.4812	0.4817
2.1	0.4821	0.4826	0.4830	0.4834	0.4838	0.4842	0.4846	0.4850	0.4854	0.4857
2.2	0.4861	0.4864	0.4868	0.4871	0.4875	0.4878	0.4881	0.4884	0.4887	0.4890
2.3	0.4893	0.4896	0.4898	0.4901	0.4904	0.4906	0.4909	0.4911	0.4913	0.4916
2.4	0.4918	0.4920	0.4922	0.4925	0.4927	0.4929	0.4931	0.4932	0.4934	0.4936
2.5	0.4938	0.4940	0.4941	0.4943	0.4945	0.4946	0.4948	0.4949	0.4951	0.4952
2.6	0.4953	0.4955	0.4956	0.4957	0.4959	0.4960	0.4961	0.4962	0.4963	0.4964
2.7	0.4965	0.4966	0.4967	0.4968	0.4969	0.4970	0.4971	0.4972	0.4973	0.4974
2.8	0.4974	0.4975	0.4976	0.4977	0.4977	0.4978	0.4979	0.4979	0.4980	0.4981
2.9	0.4981	0.4982	0.4982	0.4983	0.4984	0.4984	0.4985	0.4985	0.4986	0.4986
3.0	0.4987	0.4987	0.4987	0.4988	0.4988	0.4989	0.4989	0.4989	0.4990	0.4990
3.1	0.49903	0.49906	0.4991	0.49913	0.49916	0.49918	0.49921	0.49924	0.49926	0.49929
3.2	0.49931	0.49934	0.49936	0.49938	0.49940	0.49942	0.49944	0.49946	0.49948	0.49950
3.3	0.49952	0.49953	0.49955	0.49957	0.49958	0.49960	0.49961	0.49962	0.49964	0.49965
3.4	0.49966	0.49968	0.49969	0.49970	0.49971	0.49972	0.49973	0.49974	0.49975	0.49976
3.5	0.49977	0.49978	0.49978	0.49979	0.49980	0.49981	0.49981	0.49982	0.49983	0.49983
3.6	0.49984	0.49985	0.49985	0.49986	0.49986	0.49987	0.49987	0.49988	0.49988	0.49989
3.7	0.49989	0.49990	0.49990	0.49990	0.49991	0.49991	0.49992	0.49992	0.49992	0.49992
3.8	0.49993	0.49993	0.49993	0.49994	0.49994	0.49994	0.49994	0.49995	0.49995	0.49995
3.9	0.49995	0.49995	0.49996	0.49996	0.49996	0.49996	0.49996	0.49996	0.49997	0.49997

