



SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

| | |
|--------------------------------------|--------------|
| BRANCH: Bachelor of Commerce (Hons.) | SEM: III |
| | OCT/NOV-2023 |

| Sr. No. | Subject | Available |
|---------|--|-----------|
| 1. | 131U01G101 – Quantitative Methods I (A) | |
| 2. | 131U01C301 – Organization Structure (A) | |
| 3. | 131U01C301 – Organization Structure (B) , (C) | |
| 4. | 131U01C302 – Financial A/C III (A) | |
| 5. | 131U01C302 – Financial A/C III (B) , (C) | |
| 6. | 131U01C303 – Company Law 2013 (A) , (B) | |
| 7. | 131U01C304 – Financial Management I (A) , (B) | |
| 8. | 131U01C305 – Fundamentals of OB & HR (A) | |
| 9. | 131U01C305 – Fundamentals of OB & HR (B) , (C) | |
| 10. | 131U01K401 – IT in Commerce (A) , (B) | |
| 11. | 131U01G101 – Quantitative Methods I (B) , (C) | |
| 12. | | |
| 13. | | |
| 14. | | |



LIBRARY



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2023 to October 2023)

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

Programme code: 01

Programme: SYBCOM HONS.

Class: SY

Semester: III

Name of the Constituent College:

S K Somaiya College

Name of the Department Commerce

Course Code: 131U01G101

Name of the Course: Quantitative Methods – 1

Duration : 2 Hrs.

Maximum Marks : 60

Instructions: 1) All Questions are compulsory 2) Figures to the right indicate full marks 3) Use of Calculator is allowed 4) Graph papers will be provided on request.

| Question No. | | Max . Marks | Co Attainment | | | | | | | | | | | | | | | | |
|--------------------|---|--------------------|---------------|--------|---------|---------|---------|---------|-----------------|----|-----|-----|-----|-----|----|----|-----------|----|-----------|
| Q.1 a) | <p>Draw less than ogive curve and locate median graphically for following data.</p> <table><tr><td>C I</td><td>15-17</td><td>17-19</td><td>19-21</td><td>21-23</td><td>23-25</td><td>25-27</td></tr><tr><td>F</td><td>70</td><td>100</td><td>120</td><td>150</td><td>100</td><td>60</td></tr></table> | C I | 15-17 | 17-19 | 19-21 | 21-23 | 23-25 | 25-27 | F | 70 | 100 | 120 | 150 | 100 | 60 | 08 | CO1,2,6 | | |
| C I | 15-17 | 17-19 | 19-21 | 21-23 | 23-25 | 25-27 | | | | | | | | | | | | | |
| F | 70 | 100 | 120 | 150 | 100 | 60 | | | | | | | | | | | | | |
| Q.1 b) | <p>For the following frequency distribution, obtain cumulative frequencies less than, cumulative frequency more than, relative frequency, relative frequency less than, relative frequency more than and class marks.</p> <table><tr><td>Marks</td><td>0-10</td><td>10-20</td><td>20-30</td><td>30-40</td><td>40-50</td><td>50-60</td></tr><tr><td>No. of students</td><td>7</td><td>11</td><td>19</td><td>7</td><td>6</td><td>10</td></tr></table> | Marks | 0-10 | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 | No. of students | 7 | 11 | 19 | 7 | 6 | 10 | 07 | CO1,2,6 | | |
| Marks | 0-10 | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 | | | | | | | | | | | | | |
| No. of students | 7 | 11 | 19 | 7 | 6 | 10 | | | | | | | | | | | | | |
| OR | | | | | | | | | | | | | | | | | | | |
| Q.1 | <p>Find mean, mode, Q3, P34 and D4 for following data.</p> <table><tr><td>Daily wages in Rs.</td><td>20-40</td><td>40-60</td><td>60-80</td><td>80-100</td><td>100-120</td><td>120-140</td></tr><tr><td>No. of workers</td><td>7</td><td>12</td><td>16</td><td>13</td><td>13</td><td>4</td></tr></table> | Daily wages in Rs. | 20-40 | 40-60 | 60-80 | 80-100 | 100-120 | 120-140 | No. of workers | 7 | 12 | 16 | 13 | 13 | 4 | 15 | CO1,2,6 | | |
| Daily wages in Rs. | 20-40 | 40-60 | 60-80 | 80-100 | 100-120 | 120-140 | | | | | | | | | | | | | |
| No. of workers | 7 | 12 | 16 | 13 | 13 | 4 | | | | | | | | | | | | | |
| Q.2 a) | <p>Find coefficient of variation,</p> <table><tr><td>Marks</td><td>10-20</td><td>20-30</td><td>30-40</td><td>40-50</td><td>50-60</td><td>60-70</td></tr><tr><td>No. of students</td><td>2</td><td>5</td><td>15</td><td>25</td><td>56</td><td>25</td></tr></table> | Marks | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 | 60-70 | No. of students | 2 | 5 | 15 | 25 | 56 | 25 | 08 | CO3,4,5,6 | | |
| Marks | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 | 60-70 | | | | | | | | | | | | | |
| No. of students | 2 | 5 | 15 | 25 | 56 | 25 | | | | | | | | | | | | | |
| Q.2 b) | <p>Find coefficient of correlation.</p> <table><tr><td>X</td><td>25</td><td>28</td><td>32</td><td>36</td><td>40</td><td>39</td><td>42</td></tr><tr><td>Y</td><td>28</td><td>32</td><td>25</td><td>36</td><td>23</td><td>39</td><td>40</td></tr></table> | X | 25 | 28 | 32 | 36 | 40 | 39 | 42 | Y | 28 | 32 | 25 | 36 | 23 | 39 | 40 | 07 | CO3,4,5,6 |
| X | 25 | 28 | 32 | 36 | 40 | 39 | 42 | | | | | | | | | | | | |
| Y | 28 | 32 | 25 | 36 | 23 | 39 | 40 | | | | | | | | | | | | |

| | | | | | | | | |
|--------|--|-----------|------|------|------|------|------|---------------|
| | OR | | | | | | | |
| Q.2 a) | Fit a straight-line trend using Least square method and plot data graphically. | | | | | | 08 | CO3,4,5,6 |
| | Year | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | |
| | Production | 105 | 118 | 125 | 130 | 150 | 172 | |
| Q.2 b) | Estimate x when y=35 also estimate y when x=40. Coefficient of correlation=0.65 Mean of x=43 Mean of y=37 s.d. of x=3.1 s.d. of y=2.8 | | | | | | 07 | CO3,4,5,6 |
| Q.3 a) | A box contains 20 tickets numbered from 1 to 20. A ticket is drawn at random from the box. Find the probability that the number on the ticket drawn is, 1) Not divisible by 5 2) Divisible by 2 3) Divisible by 3 or 4 4) Divisible by 3 and 4 | | | | | | 08 | CO3,4,5,6 |
| Q.3 b) | Draw decision tree and determine best decision for the following pay-off table. | | | | | | 07 | CO3,4,5,6 |
| | | excellent | good | poor | | | | |
| | Kitkat | 55 | 34 | 24 | | | | |
| | 5 star | 15 | 43 | 23 | | | | |
| | Perk | 43 | 34 | 36 | | | | |
| | munch | 45 | 23 | 19 | | | | |
| | Probability | 0.3 | 0.6 | 0.1 | | | | |
| | OR | | | | | | | |
| Q.3 | A manufacturer produces a product for Rs. 20, sells it at Rs. 40 and any balanced product has scrap value Rs. 10. Find EMV, EPPI, EVPI, EOL and determine best decision for maximum profit and minimum loss for following data. | | | | | | 15 | CO3,4,5,6 |
| | Demand | 20 | 30 | 40 | 50 | | | |
| | Probability | 0.1 | 0.3 | 0.2 | 0.4 | | | |
| Q.4 | Answer the following: 1) Illustrate merits and demerits of Median. 2) Find Laspeyres and Paasches index numbers for following data. | | | | | | 15 | CO1,2,3,4,5,6 |
| | Comm. | P0 | P1 | Q0 | Q1 | | | |
| | A | 5 | 5 | 10 | 12 | | | |
| | B | 4 | 6 | 23 | 15 | | | |
| | C | 3 | 4 | 15 | 21 | | | |
| | 3) A committee of 5 persons is to be formed from a group of 8 boys and 7 girls. Find probability that the committee consists of 3 boys and 2 girls. | | | | | | | |

02



[illegible]



SOMAIYA
VIDYAVIHAR UNIVERSITY

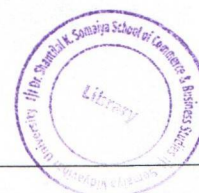


| | | |
|---|--|---------------|
| Semester (July 2023 to October 2023) | | |
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 Programme: BCOM(H) | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya College | Name of the Department Commerce | |
| Course Code: 131U01C301 | Name of the Course: Organization Structure | |
| Duration : 2 Hrs. | Maximum Marks : 60 | |
| Instructions: Draw neat diagrams wherever required | | |

| Question No. | | Max. Marks | Co Attainment |
|--------------|-------------------------------------|--|----------------|
| Q.1 | A | 8 | CO2 |
| | B | 7 | CO1 |
| | OR | | |
| | C | 15 | CO4 |
| Q.2 | A | 15 | CO3 |
| | OR | | |
| | B | 15 | CO3 |
| Q.3 | A | 15 | CO1, CO2 & CO4 |
| | OR | | |
| | B | 15 | CO4 |
| Q.4 | Answer the following:(3 marks each) | | 15 |
| | a) | International Division | CO1, CO2 & CO4 |
| | b) | Concept and role of commerce | CO4 |
| | c) | Organization chart and Mintzberg 5 basic parts of organization | CO4 |
| | d) | Industry and its types | CO1 |
| | e) | Departmentalization and work specialization | CO4 |



SOMAIYA
VIDYAVIHAR UNIVERSITY



| Semester (July 2023 to October 2023) | | |
|---|--|---------------|
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 Programme: BCOM(H) | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya College | Name of the Department Commerce | |
| Course Code: 131U01C301 | Name of the Course: Organization Structure | |
| Duration : 2 Hrs. | Maximum Marks : 60 | |
| Instructions: Draw neat diagrams wherever required | | |

| Question No. | | Max. Marks | Co Attainment |
|--------------|---|------------|---------------|
| Q.1 | A You are a startup company, analyze the applicability of functional structure to your company, along with advantages and disadvantages. | 8 | CO1 |
| | B Explain the relevance of Learning organization and boundaryless organization as organization structure. | 7 | CO1 |
| | OR | | |
| | C Evaluate the various points you will consider while setting up a business. | 15 | CO3 |
| Q.2 | A “Skill India movement has brought a revolution with respect to growth of employment opportunities.” Evaluate the impact, give suggestions what else can be done. | 15 | CO4 |
| | OR | | |
| | B Differentiate between one-person company, Sole Proprietorship and Partnership | 8 | CO3 |
| | C “Globalization has led to both positive and negative impacts in the Indian economy and the world.” Justify the statement. Cite with examples. | 7 | CO4 |
| Q.3 | A Discuss Corporation and explain private, public and joint sector in brief. | 15 | CO3 |
| | OR | | |
| | B Evaluate outsourcing as an option for organization structure | 15 | CO4 |
| Q.4 | Answer the following:(3 marks each) | 15 | |
| | a) What are business enterprises, types, and functions? | | CO3 |
| | b) Forces impacting Business that is business environment. | | CO2 |
| | c) Global matrix structure | | CO1,CO2 |
| | d) Relation between life cycle and organization structure | | &CO4 |
| | e) Trade and its types | | CO2 |
| | | | CO4 |



| Semester (July 2023 to October 2023) | | |
|---|--|---------------|
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 Programme: BCOM(H) | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya College | Name of the Department Commerce | |
| Course Code: 131U01C301 | Name of the Course: Organization Structure | |
| Duration : 2 Hrs. | Maximum Marks : 60 | |
| Instructions: Draw neat diagrams wherever required | | |

| Question No. | | Max. Marks | Co Attainment |
|--------------|---|------------|---------------|
| Q.1 | A Explain Henry Fayol contribution to the management school with special reference 14 principles of Management. | 8 | CO1 |
| | B Classify Strategic Dimensions and evaluate how Porters Model can help you in strategizing. | 7 | CO2 |
| | OR | | |
| | C Think of the business you would like to do, which type of franchise you will use, Justify. Further, elaborate on functioning of Franchise and explain types. | 15 | CO4 |
| Q.2 | A “Make in India movement has brought a revolution with respect to growth of economy.” Evaluate the impact, give suggestions what else can be done. | 15 | CO4 |
| | OR | | |
| | B Elaborate Sole Proprietorship and Partnership | 15 | CO3 |
| Q.3 | A Give a detailed account on E-commerce, concept, models, disadvantages, challenges for Indian industry. Formulate some strategies to meet the challenges of e-commerce for Indian Industry | 15 | CO4 |
| | OR | | |
| | B “Liberalization has led to both positive and negative impacts in the Indian economy and the world.” Justify the statement. Cite with examples. | 15 | CO4 |
| Q.4 | Answer the following:(3 marks each) | 15 | |
| | a) Global Geographic Division Structure | | CO1 & CO4 |
| | b) Business activities concept, explain the different business activities as per Henry Fayol | | CO1&CO4 |
| | c) Interrelationship between Industry, Commerce and Trade | | CO4 |
| | d) Environmental uncertainty, three-dimensional model | | CO2 |
| | e) Life cycle decline and growth model | | CO2 |



| Semester (July 2023 to October 2023) | | |
|--|---|---------------|
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 Programme: B.COM [H] | Class: SY | Semester: III |
| Name of the Constituent College: S.K. SOMAIYA | Name of the Department: Commerce | |
| Course Code: 131U01C302 | Name of the Course: Financial A/c - III | |
| Duration: 2 Hr. | Maximum Marks: 60 | |
| Instructions: 1) All question are compulsory. 2) Figures to the right indicates full marks. 3) Use of simple calculator is allowed. | | |

| Q.No | | Max. Marks | CO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|---|--------------|-------------|----------|----------|------------|-------|--------------|----------|-------|----------|--------|----------|--------|----------|---------|-----------|----------------|-------|------|--------|-------|-------------|--------|--------|--------|-------|--------|---------|--------|-------|---|---|--------|----------|--------|---|-----------|--------|--------|----------|---|--------|---------------|-------|---|-----------|--------|---|-----------|--------|--------|----------|--------|---|---------|--------|-------|--|--|--|--|----------|----------|--|----------|----------|--|--|
| Q.1. | Following were the Balance Sheet of two firms M/S. A & B & M/S. C & D as on 31 st March 2023. | 15 | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><th>LIABILITY</th><th>A & B</th><th>C & D</th><th>ASSETS</th><th>A & B</th><th>C & D</th></tr><tr><td>Capital: -</td><td></td><td></td><td>Cash</td><td>22,400</td><td>23,800</td></tr><tr><td>A</td><td>50,000</td><td>-</td><td>Furniture</td><td>8,000</td><td>8,400</td></tr><tr><td>B</td><td>30,000</td><td>-</td><td>Investments</td><td>14,000</td><td>11,400</td></tr><tr><td>C</td><td>-</td><td>50,000</td><td>Debtors</td><td>12,500</td><td>6,400</td></tr><tr><td>D</td><td>-</td><td>28,000</td><td>Premises</td><td>42,000</td><td>-</td></tr><tr><td>Creditors</td><td>16,800</td><td>25,200</td><td>Building</td><td>-</td><td>70,000</td></tr><tr><td>Bills Payable</td><td>7,000</td><td>-</td><td>Machinery</td><td>21,000</td><td>-</td></tr><tr><td>Bank Loan</td><td>14,000</td><td>11,200</td><td>Goodwill</td><td>11,900</td><td>-</td></tr><tr><td>Reserve</td><td>14,000</td><td>5,600</td><td></td><td></td><td></td></tr><tr><td></td><td>1,31,800</td><td>1,20,000</td><td></td><td>1,31,800</td><td>1,20,000</td></tr></table> | LIABILITY | A & B | C & D | ASSETS | A & B | C & D | Capital: - | | | Cash | 22,400 | 23,800 | A | 50,000 | - | Furniture | 8,000 | 8,400 | B | 30,000 | - | Investments | 14,000 | 11,400 | C | - | 50,000 | Debtors | 12,500 | 6,400 | D | - | 28,000 | Premises | 42,000 | - | Creditors | 16,800 | 25,200 | Building | - | 70,000 | Bills Payable | 7,000 | - | Machinery | 21,000 | - | Bank Loan | 14,000 | 11,200 | Goodwill | 11,900 | - | Reserve | 14,000 | 5,600 | | | | | 1,31,800 | 1,20,000 | | 1,31,800 | 1,20,000 | | |
| LIABILITY | A & B | C & D | ASSETS | A & B | C & D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital: - | | | Cash | 22,400 | 23,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | 50,000 | - | Furniture | 8,000 | 8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | 30,000 | - | Investments | 14,000 | 11,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | - | 50,000 | Debtors | 12,500 | 6,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | - | 28,000 | Premises | 42,000 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Creditors | 16,800 | 25,200 | Building | - | 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bills Payable | 7,000 | - | Machinery | 21,000 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bank Loan | 14,000 | 11,200 | Goodwill | 11,900 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reserve | 14,000 | 5,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1,31,800 | 1,20,000 | | 1,31,800 | 1,20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>The amalgamation was made on the following terms: -</p> <ol style="list-style-type: none">1. The New Firm decided to value goodwill of both the firms at ₹ 18,000 each.2. For A & B the new firm took Investment& Debtors at book value. Premises at ₹75,000 & Machinery at ₹13,000. Furniture was not taken over by the new firm.3. For C & D the new firm took Furniture & Debtors at book value. Building at ₹ 94,000. Investments were not taken over by the new firm.4. The new firm agreed to take such cash after payments of loans made by each old firm.5. Trade creditors of each firm were taken over at book values. <p>Prepare necessary ledger a/c in old firms & Balance sheet in new firm.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p style="text-align: center;">OR</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.1. | Moksh & Prapti are in partnership sharing profits & losses in the proportion of 3:2. Their Balance Sheet on 31 st March,2021 were as under: - | 15 | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><th>LIABILITIES</th><th>₹</th><th>ASSETS</th><th>₹</th></tr><tr><td>Capital: -</td><td></td><td>Fixed assets</td><td>1,60,000</td></tr><tr><td>Moksh</td><td>2,00,000</td><td>Stock</td><td>1,52,000</td></tr><tr><td>Prapti</td><td>1,20,000</td><td>Debtors</td><td>1,20,000</td></tr><tr><td>Current A/c: -</td><td></td><td>Cash</td><td>48,000</td></tr><tr><td>Moksh</td><td>32,000</td><td></td><td></td></tr><tr><td>Prapti</td><td>8,000</td><td></td><td></td></tr></table> | LIABILITIES | ₹ | ASSETS | ₹ | Capital: - | | Fixed assets | 1,60,000 | Moksh | 2,00,000 | Stock | 1,52,000 | Prapti | 1,20,000 | Debtors | 1,20,000 | Current A/c: - | | Cash | 48,000 | Moksh | 32,000 | | | Prapti | 8,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LIABILITIES | ₹ | ASSETS | ₹ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital: - | | Fixed assets | 1,60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Moksh | 2,00,000 | Stock | 1,52,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prapti | 1,20,000 | Debtors | 1,20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current A/c: - | | Cash | 48,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Moksh | 32,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prapti | 8,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|--------------|-----------------|--|-----------------|
| Moksh's Loan | 16,000 | | |
| Creditors | 1,04,000 | | |
| | 4,80,000 | | 4,80,000 |

Deep Ltd. Agreed to take over stock & Fixed Assets for a consideration of ₹ 3,20,000, Which is to be satisfied by:-

- Payment of cash of ₹ 64,000.
- By allotment of 1200 Preference shares of ₹100 at ₹ 80 each.
- By allotment of 12,800 Equity shares of ₹10 at ₹ 12.50 each

Debtors realized ₹ 1,12,000 & the creditors were paid ₹ 96,000 in full.

It was agreed between the partners: -

- Equity shares are to be allotted in their profit sharing ratio.
 - Preference shares are to be allotted to Moksh to his value of Loan & the remaining preference shares to be allotted to partners equally.
- Prepare necessary Ledger accounts to close the old firm.

Q2 Moksh Ltd. was incorporated to take over the running business of Deep Brothers with effect from 1st April 2021. The Company was incorporated on 1st August 2021. The following information was available from the books of accounts. Which were closed on 31st March 2022

15

02

| Particulars | Rs. | Rs. |
|------------------------------|----------|----------|
| Gross Profit | 7,00,000 | |
| Share Transfer Fees received | 10,000 | 7,10,000 |
| | | |
| Expenses: | | |
| Office Salaries | | 2,10,000 |
| Partner's Salaries | | 60,000 |
| Advertising | | 63,000 |
| Printing Stationery | | 15,000 |
| Travelling Expenses | | 40,000 |
| Office Rent | | 96,000 |
| Auditors Remuneration | | 6,000 |
| Director's fees | | 10,000 |
| Bad debts | | 12,000 |
| sales commission | | 49,000 |
| Preliminary exp. | | 7,000 |
| Debentures Interest | | 16,000 |
| Interest on capital | | 18,000 |
| Depreciation | | 21,000 |

Additional Information:

(a) Monthly sales were Rs.5,00,000, for pre – corporation period, while total sales for the year were Rs.70,00,000. The sales arose evenly throughout the concerned periods.

(b) Office rent was Rs.84,000 p.a. up to 30th Sept.2021. it became Rs.1,08,000 p.a. thereafter.

© Travelling expenses included Rs.7,000 towards sales promotion.

(d) Auditors Remuneration was payable for the whole year.

(e) Bad debts written off included a debt of Rs.4,000 taken over from the vendor, while the remaining were in respect of goods sold in September,2021.

(f) Depreciation includes Rs.6,000 for asset acquired in the post incorporation period.

Prepare Profit & Loss account for the year ended 31st March 2022 in the columnar form showing profits/loss for the pre and post incorporation period.

OR

| | | | |
|------|--|----|----|
| Q.2. | <p>MUDRA Co Ltd. invited application for 1,00,000 equity shares of Rs.100 each at Rs.130 per share.</p> <p>The amount per share was payable as under;</p> <p>On Application Rs.25</p> <p>On Allotment Rs.55 (including premium)</p> <p>On First call Rs.25</p> <p>On Final Call Rs.25</p> <p>Ravi, the holder of 1,000 shares, failed to pay first call money and consequently his shares were forfeited before making final call.</p> <p>Amit, the holder of 2,000 shares, failed to pay final call money and immediately his shares were forfeited.</p> <p>3,000 forfeited shares were issued to Prashant at Rs.90 each, credited as fully paid-up.</p> <p>Pass the necessary journal entries in the books of Mudra Co. Ltd.</p> | 15 | 03 |
| Q.3. | <p>A.Pass Journal entries for the following Foreign Exchange transactions in the books of Mau Ltd. of Mumbai exported goods worth \$ 1,00,000 on 12-1-21 to universal traders of USA. The payment for the same was received as follows:</p> <p>15th February, 2021 \$50,000</p> <p>2nd March, 2021 \$10,000</p> <p>12th April, 2021 \$40,000</p> <p>The company follows financial year as accounting year.</p> <p>The exchange rate for \$ 1 was as follows:</p> <p>12th January, 2021 Rs.46</p> <p>15th February, 2021 Rs.48</p> <p>2nd March, 2021 Rs.45</p> <p>31st March, 2021 Rs.49</p> <p>12th April, 2021 Rs.50</p> <p>B. Case Study – Identify Functional Currency</p> <ol style="list-style-type: none"> 1. N Ltd., a subsidiary in India, purchases goods from A Inc. its holding company in USA. 2. Purchases are done in USD & are based on prices in US market. 3. It-sells goods in INR but the sale price is influenced by the country of holding company. 4. Other expenses are incurred locally. 5. N Ltd. Has an External commercial borrowing from A Inc. for financing its activities. <p style="text-align: center;">OR</p> | 10 | 05 |
| Q.3. | <p>Shiva Ltd. Planned an issue of 15,00,000 Equity shares of ₹ 10 each 30% of the issue was reserved for promoters & the balance was offered to the public.</p> <p>A, B & C have come forward to underwrite the public issue in the ratio of 3:1:1 & Also agreed for Firm underwriting of 30,000, 20,000 & 10,000 shares respectively.</p> <p>The underwriting commission was fixed at 4%.</p> <p>The amount payable on application was ₹ 2.5 per share.</p> <p>The details of Marked applications are: -</p> <p>A: - 5,50,000 shares.</p> <p>B: - 2,00,000 shares.</p> <p>C: - 1,50,000 shares</p> <p>Unmarked forms were received for 50,000 shares. From the above you are required to show the allocation of liability among the underwriters with workings.</p> <p>And pass necessary Journal Entries.</p> | 15 | 04 |

Q.4. Answer the followings:- [3 marks each]

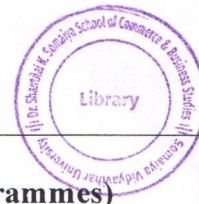
1. Explain features of Amalgamation.
2. Sales for each of the months July, August, September, January, February and March were twice the sales for each of the months April, May, June, October, November and December, Purchase date – 1st April 2022, Closing date – 31st March 23, date of incorporation is 1st Nov. 22.
Calculate time & sales ratio.
3. Explain forfeiture with example.
4. A company issued 1,20,000 shares of ₹10 each. The whole issue was underwritten by X, Y & Z in the ratio of 3:2:1.
The applications were received for 1,02,000 shares.
Marked applications received X – 60,000 shares, Y – 20,000 shares, Z – 10,000 shares. Determine the liability of underwriters.
5. From the following prepare working note to know the profit or loss on import transactions, year end is 31st March.

| DATE | TRANSACTIONS | \$ | RATE |
|---------|----------------------------|--------|------|
| 15-1-23 | Import | 30,000 | 80 |
| 15-2-23 | 1 st Settlement | 10,000 | 82 |
| 15-3-23 | 2 nd Settlement | 10,000 | 78 |
| 15-5-23 | Final Settlement | 10,000 | 85 |

Rate on 31st March 2023 is 1\$ = ₹ 83



SOMAIYA
VIDYAVIHAR UNIVERSITY



| Semester (July 2023 to October 2023) | | |
|--|---|---------------|
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 Programme: B.COM [H] | Class: SY | Semester: III |
| Name of the Constituent College: S.K. SOMAIYA | Name of the Department: Commerce | |
| Course Code: 131U01C302 | Name of the Course: Financial A/c - III | |
| Duration: 2 Hr. | Maximum Marks: 60 | |
| Instructions: 1) All question are compulsory. 2) Figures to the right indicates full marks. 3) Use of simple calculator is allowed. | | |

| Q.No | | Max. Marks | CO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|---|-------------|-------------|-----------|-----------|------------|-----------|------------|--------|-------|----------|-----------|--------|-----|--------|-----------|-----------|----------------|---|-------------|--------|-------|----------|-------|--------|-----|--------|---------|----------|--------|--------|------|-------|-----------|---------|-------|-------|---------|----------|-------|-------------|--------|-------|-----------|--------|--------|-----------|-------|-------|---------------|-------|---|------|-------|-------|--|--|--|--|--|--|--|--------|--------|--|--------|--------|--|--|
| Q.1. | Following was the Balance Sheet of two firms M/S. X Traders & M/S. P Traders as on 31 st March 2022. | 15 | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><th>LIABILITY</th><th>X Traders</th><th>P Traders</th><th>ASSETS</th><th>X Traders</th><th>P Traders</th></tr><tr><td>Capital: -</td><td></td><td></td><td>Goodwill</td><td>8,300</td><td>-</td></tr><tr><td>X</td><td>35,000</td><td>-</td><td>Machinery</td><td>15,000</td><td>-</td></tr><tr><td>Y</td><td>22,000</td><td>-</td><td>Building</td><td>-</td><td>50,000</td></tr><tr><td>P</td><td>-</td><td>36,000</td><td>Premises</td><td>30,000</td><td>-</td></tr><tr><td>Q</td><td>-</td><td>20,000</td><td>Debtors</td><td>9,000</td><td>4,600</td></tr><tr><td>Reserve</td><td>10,000</td><td>4,000</td><td>Investments</td><td>10,000</td><td>8,400</td></tr><tr><td>Creditors</td><td>12,000</td><td>18,000</td><td>Furniture</td><td>5,700</td><td>6,000</td></tr><tr><td>Bills Payable</td><td>5,000</td><td>-</td><td>Cash</td><td>6,000</td><td>9,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>84,000</td><td>78,000</td><td></td><td>84,000</td><td>78,000</td></tr></table> | LIABILITY | X Traders | P Traders | ASSETS | X Traders | P Traders | Capital: - | | | Goodwill | 8,300 | - | X | 35,000 | - | Machinery | 15,000 | - | Y | 22,000 | - | Building | - | 50,000 | P | - | 36,000 | Premises | 30,000 | - | Q | - | 20,000 | Debtors | 9,000 | 4,600 | Reserve | 10,000 | 4,000 | Investments | 10,000 | 8,400 | Creditors | 12,000 | 18,000 | Furniture | 5,700 | 6,000 | Bills Payable | 5,000 | - | Cash | 6,000 | 9,000 | | | | | | | | 84,000 | 78,000 | | 84,000 | 78,000 | | |
| LIABILITY | X Traders | P Traders | ASSETS | X Traders | P Traders | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital: - | | | Goodwill | 8,300 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X | 35,000 | - | Machinery | 15,000 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | 22,000 | - | Building | - | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P | - | 36,000 | Premises | 30,000 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q | - | 20,000 | Debtors | 9,000 | 4,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reserve | 10,000 | 4,000 | Investments | 10,000 | 8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Creditors | 12,000 | 18,000 | Furniture | 5,700 | 6,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bills Payable | 5,000 | - | Cash | 6,000 | 9,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 84,000 | 78,000 | | 84,000 | 78,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>The amalgamation was made on the following terms: -</p> <ol style="list-style-type: none">1. The New Firm decided to value goodwill of both the firms at ₹ 12,000 each.2. For X traders the new firm took Investment& Debtors at book value. Premises at ₹53,000 & Machinery at ₹9,300. Furniture was not taken over by new firm.3. For P traders the new firm took Furniture & Debtors at book value. Building at ₹ 67,000. Investments were not taken over by the new firm.4. Trade creditors of each firm were taken over at book values. <p>Prepare necessary ledger a/c in old firms & Balance sheet in new firm.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p style="text-align: center;">OR</p> <p>Shiva & Mau are in partnership sharing profits & losses in the proportion of 5:3. Their Balance Sheet on 31st Mar.2022 were as under: -</p> | 15 | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><th>LIABILITIES</th><th>₹</th><th>ASSETS</th><th>₹</th></tr><tr><td>Capital: -</td><td></td><td>Property</td><td>40,000</td></tr><tr><td>Shiva</td><td>50,000</td><td>Equipment</td><td>60,000</td></tr><tr><td>Mau</td><td>30,000</td><td>Furniture</td><td>10,000</td></tr><tr><td>Current A/c: -</td><td></td><td>Investments</td><td>15,000</td></tr><tr><td>Shiva</td><td>10,000</td><td>Stock</td><td>25,000</td></tr><tr><td>Mau</td><td>30,000</td><td>Debtors</td><td>35,000</td></tr><tr><td>Loans</td><td>40,000</td><td>Cash</td><td>5,000</td></tr><tr><td>Creditors</td><td>30,000</td><td></td><td></td></tr><tr><td></td><td>1,90,000</td><td></td><td>1,90,000</td></tr></table> | LIABILITIES | ₹ | ASSETS | ₹ | Capital: - | | Property | 40,000 | Shiva | 50,000 | Equipment | 60,000 | Mau | 30,000 | Furniture | 10,000 | Current A/c: - | | Investments | 15,000 | Shiva | 10,000 | Stock | 25,000 | Mau | 30,000 | Debtors | 35,000 | Loans | 40,000 | Cash | 5,000 | Creditors | 30,000 | | | | 1,90,000 | | 1,90,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LIABILITIES | ₹ | ASSETS | ₹ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital: - | | Property | 40,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shiva | 50,000 | Equipment | 60,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mau | 30,000 | Furniture | 10,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current A/c: - | | Investments | 15,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shiva | 10,000 | Stock | 25,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mau | 30,000 | Debtors | 35,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loans | 40,000 | Cash | 5,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Creditors | 30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1,90,000 | | 1,90,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

On 31st Mar. 2022 Deep Private Ltd. Is incorporated to take over running business of this firm on the following terms: -

1. The company will pay consideration as under: -
 - a. Allot 12% Preference shares of nominal value of ₹ 80,000 to be distributed in the ratio of capital.
 - b. Issue Equity shares at par of nominal value of ₹ 1,00,000.
 - c. Cash ₹ 20,000.
2. The company takes over all the assets & liabilities except Investments & Bank balance. The firm owns vehicle worth ₹ 25,000 which is fully written off. The vehicle is also taken over by the company.
3. Investments are taken over by Mau at agreed value of ₹ 20,000.
4. The company revalued property at ₹ 80,000, Equipment at ₹ 50,000, furniture ₹ 5,000, Vehicle ₹ 25,000, Stock ₹ 27,000 & Debtors ₹ 33,000. The company allotted 10% Debentures towards payment of Loan.

Prepare necessary Ledger accounts in the books of Old Firm.

Q2

Deep Ltd. was incorporated on 1st August 2021 to acquire a business as on 1st April 2021. The first accounts were closed on 31st March 2022.

The following items appeared in the profit and loss Accounts.

Profit and Loss account for year ended 31st March 2022

| Particulars | Rs. | Particulars | Rs. |
|------------------------|-----------------|-----------------|-----------------|
| Director's fees | 49,000 | By Gross Profit | 9,60,000 |
| Rent | 85,500 | | |
| Bad debts | 12,000 | | |
| Salaries | 1,83,000 | | |
| Interest on Debentures | 24,000 | | |
| Depreciation | 66,000 | | |
| Preliminary Expenses | 42,000 | | |
| General Expenses | 49,200 | | |
| Commission On Sale | 36,000 | | |
| Printing & Stationary | 93,000 | | |
| Advertising | 1,20,500 | | |
| Auditor's Fees | 58,600 | | |
| Carriage outwards | 72,800 | | |
| Electricity Charges | 44,400 | | |
| Insurance Premium | 24,000 | | |
| | 9,60,000 | | 9,60,000 |

Additional Information:

(a) Rent is paid on the basis of floor space occupied. Floor space occupied was doubled in the post incorporation period.

(b) Sales for each month of December 2020 to March, 2022 were double the month's sales of April to November, 2021.

(c) Bad Debts Rs.500, were in respect of Sales affected two years ago.

(d) Mr. Amit was working partner in the firm entitled to remuneration @ Rs. 12,000 p.m. From 1st August, 2021 he was managing Director of a company entitled to salary @ Rs. 15,000 p.m. The remaining salary is to two Clerks employed during the period of 1st July to 30th November, 2021.

You are required to prepare profit and loss account for the year ended 31st March, 2022 and show pre and post incorporation period profit or loss.

OR

15

02

| | | | |
|------|--|----|----|
| Q.2. | <p>Shiva Co Ltd. invited application for 10,000 equity shares of Rs.10 each at Rs.12 per share.</p> <p>The amount per share was payable as under;</p> <p>On Application Rs.2.5</p> <p>On Allotment Rs.4.5 (including premium)</p> <p>On First call Rs.2.5</p> <p>On Final Call Rs.2.5</p> <p>Applications came for 13,000 shares from that company rejected 1,000 shares & make allotment on pro rata for remaining applications.</p> <p>Om, the holder of 100 shares, failed to pay first call money and consequently his shares were forfeited before making final call.</p> <p>Rohit, the holder of 200 shares, failed to pay final call money and immediately his shares were forfeited.</p> <p>300 forfeited shares were issued to Prapti at Rs.9 each, credited as fully paid-up. Pass the necessary journal entries in the books of Shiva Co. Ltd.</p> | 15 | 03 |
| Q.3. | <p>A.Pass Journal entries for the following Foreign Exchange transactions in the books of Prapti Ltd. of Mumbai exported goods worth \$ 50,000 on 1-1-21 to M traders of USA. The payment for the same was received as follows:</p> <p>10th February, 2021 \$10,000</p> <p>5th March, 2021 \$10,000</p> <p>25th April, 2021 \$15,000</p> <p>1st May 2021 \$15,000</p> <p>The company follows financial year as accounting year.</p> <p>The exchange rate for \$ 1 was as follows:</p> <p>1th January, 2021 Rs.48</p> <p>10th February, 2021 Rs.50</p> <p>5th March, 2021 Rs.47</p> <p>31st March, 2021 Rs.50</p> <p>25th April, 2021 Rs.51</p> <p>1st May 2021 Rs.48</p> <p>B. Case Study – Identify Functional Currency</p> <ol style="list-style-type: none"> 1. X Ltd., a subsidiary in India, purchases goods from M Inc. its holding company in USA. 2. Purchases are done in USD & are based on prices in US market. 3. It sells goods in USD but the sale price is influenced by the country of holding company. 4. Other expenses are incurred locally. 5. X Ltd. Has an External commercial borrowing from M Inc. for financing its activities. <p style="text-align: center;">OR</p> | 10 | 05 |
| Q.3. | <p>Pooja Ltd. Came up with the public issue of 15,00,000 Equity Shares of ₹ 10 each at ₹ 15 per share. X, Y & Z took underwriting of the issue in 3:2:1 ratio. Applications were received for 13,50,000 shares. The Marked Applications were received as under: -</p> <p>X: - 4,00,000 shares.</p> <p>Y: - 3,50,000 shares.</p> <p>Z: - 3,00,000 shares.</p> <p>Commission payable to underwriters is 5% on face value of shares.</p> <p>1. Calculate the liability of each underwriter's as regards the number of shares to be taken up. 2. Pass Journal Entries in the books of Pooja Ltd.</p> | 15 | 04 |

| Q.4. | <p>Answer the followings:- [3 marks each]</p> <ol style="list-style-type: none"> 1. Explain Amalgamation of Partnership Firms. 2. Closing date is 31st March. & Date of incorporation is 1st Oct., calculate time ratio. Total sales during the year, which amounted to Rs. 96,00,000 arose evenly up to the date of the Certificate of incorporation, where after they spurred to increase of two-thirds during the rest of the year. Calculate sales ratio. 3. Explain Calls in Advance & Calls in Arrears with examples. 4. A company issued 2,40,000 shares of ₹10 each. The whole issue was underwritten by P, Q & R in the ratio of 3:2:1. The applications were received for 2,04,000 shares. Marked applications received P – 1,20,000 shares, Q – 40,000 shares, R – 20,000 shares. Determine the liability of underwriters. 5. From the following prepare working note to know the profit or loss on import transactions, year end is 31st March. <table border="1" data-bbox="299 701 1323 898"> <thead> <tr> <th>DATE</th><th>TRANSACTIONS</th><th>\$</th><th>RATE</th></tr> </thead> <tbody> <tr> <td>20-1-23</td><td>Import</td><td>60,000</td><td>84</td></tr> <tr> <td>20-2-23</td><td>1st Settlement</td><td>20,000</td><td>83</td></tr> <tr> <td>20-3-23</td><td>2nd Settlement</td><td>20,000</td><td>85</td></tr> <tr> <td>20-5-23</td><td>Final Settlement</td><td>20,000</td><td>86</td></tr> </tbody> </table> <p>Rate on 31st March 2023 is 1\$ = ₹ 87</p> | DATE | TRANSACTIONS | \$ | RATE | 20-1-23 | Import | 60,000 | 84 | 20-2-23 | 1 st Settlement | 20,000 | 83 | 20-3-23 | 2 nd Settlement | 20,000 | 85 | 20-5-23 | Final Settlement | 20,000 | 86 | 15 | 01 02 03 04 05 |
|---------|---|--------|--------------|----|------|---------|--------|--------|----|---------|----------------------------|--------|----|---------|----------------------------|--------|----|---------|------------------|--------|----|----|------------------------------------|
| DATE | TRANSACTIONS | \$ | RATE | | | | | | | | | | | | | | | | | | | | |
| 20-1-23 | Import | 60,000 | 84 | | | | | | | | | | | | | | | | | | | | |
| 20-2-23 | 1 st Settlement | 20,000 | 83 | | | | | | | | | | | | | | | | | | | | |
| 20-3-23 | 2 nd Settlement | 20,000 | 85 | | | | | | | | | | | | | | | | | | | | |
| 20-5-23 | Final Settlement | 20,000 | 86 | | | | | | | | | | | | | | | | | | | | |



| Semester (July 2023 to October 2023) | | |
|--|---|---------------|
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 Programme: B.COM [H] | Class: SY | Semester: III |
| Name of the Constituent College: S.K. SOMAIYA | Name of the Department: Commerce | |
| Course Code: 131U01C302 | Name of the Course: Financial A/c - III | |
| Duration: 2 Hr. | Maximum Marks: 60 | |
| Instructions: 1) All question are compulsory. 2) Figures to the right indicates full marks. 3) Use of simple calculator is allowed. | | |

| Q.No | | Max. Marks | CO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|-------------|-----------|----------|----------|-----------|-------|-----------|--------|------|----------|-----------|----------|----------|----------|-----------|-----------|---------------|--------|-------------|----------|------|----------|--------|--------|----------|--------|---------|-----------|--------|--------|---|--|--------|---------|--------|--------|-----------|----------|--------|-------|--------|--------|---------------|--------|--------|------|-------|-------|--|----------|----------|--|----------|----------|----|----|
| Q.1. | <p>Following were the Balance Sheet of two firms M/S. P & Q & M/S. R & S as on 31st March 2023.</p> <table><tr><th>LIABILITY</th><th>P & Q</th><th>R & S</th><th>ASSETS</th><th>P & Q</th><th>R & S</th></tr><tr><td>Capital:-</td><td></td><td></td><td>Building</td><td>80,000</td><td>-</td></tr><tr><td>P</td><td>1,00,000</td><td></td><td>Machinery</td><td>1,00,000</td><td>70,000</td></tr><tr><td>Q</td><td>1,00,000</td><td></td><td>Patterns</td><td>20,000</td><td>14,000</td></tr><tr><td>R</td><td></td><td>54,000</td><td>Furniture</td><td>12,000</td><td>20,000</td></tr><tr><td>S</td><td></td><td>54,000</td><td>Debtors</td><td>60,000</td><td>50,000</td></tr><tr><td>Creditors</td><td>1,20,000</td><td>60,000</td><td>Stock</td><td>88,000</td><td>42,000</td></tr><tr><td>Bills Payable</td><td>42,000</td><td>36,000</td><td>Cash</td><td>2,000</td><td>8,000</td></tr><tr><td></td><td>3,62,000</td><td>2,04,000</td><td></td><td>3,62,000</td><td>2,04,000</td></tr></table> <p>M/s P & Q were sharing profits & losses in the ratio of 3:1 & R & S were sharing equally.</p> <p>The two firms were amalgamated on that date & assets & liabilities were revalued as follows:-</p> <ol style="list-style-type: none">1. Building was appreciated by 20% but Machinery of both the firms were depreciated by 10%.2. Patterns of P&Q were revalued at ₹ 16,000 & for R & s ₹ 20,000.3. 5% reserve for doubtful debts is to be provided on debtors of both the firms.4. Reserve 2% discount on Creditors of both the firms.5. Furnitures of both the firms were taken at 5% depreciation.6. Other assets & liabilities were taken at book values. <p>Prepare Ledger accounts in the books of Old Firms & Balance Sheet in the books of New Firm.</p> <p style="text-align: center;">OR</p> | LIABILITY | P & Q | R & S | ASSETS | P & Q | R & S | Capital:- | | | Building | 80,000 | - | P | 1,00,000 | | Machinery | 1,00,000 | 70,000 | Q | 1,00,000 | | Patterns | 20,000 | 14,000 | R | | 54,000 | Furniture | 12,000 | 20,000 | S | | 54,000 | Debtors | 60,000 | 50,000 | Creditors | 1,20,000 | 60,000 | Stock | 88,000 | 42,000 | Bills Payable | 42,000 | 36,000 | Cash | 2,000 | 8,000 | | 3,62,000 | 2,04,000 | | 3,62,000 | 2,04,000 | 15 | 01 |
| LIABILITY | P & Q | R & S | ASSETS | P & Q | R & S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital:- | | | Building | 80,000 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P | 1,00,000 | | Machinery | 1,00,000 | 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q | 1,00,000 | | Patterns | 20,000 | 14,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| R | | 54,000 | Furniture | 12,000 | 20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S | | 54,000 | Debtors | 60,000 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Creditors | 1,20,000 | 60,000 | Stock | 88,000 | 42,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bills Payable | 42,000 | 36,000 | Cash | 2,000 | 8,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3,62,000 | 2,04,000 | | 3,62,000 | 2,04,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.1. | <p>Amit & Prashant are in partnership sharing profits & losses in the proportion of 5:3. Their Balance Sheet on 31st Dec.2023 were as under:-</p> <table><tr><th>LIABILITIES</th><th>₹</th><th>ASSETS</th><th>₹</th></tr><tr><td>Capital:-</td><td></td><td>Property</td><td>80,000</td></tr><tr><td>Amit</td><td>1,00,000</td><td>Equipment</td><td>1,20,000</td></tr><tr><td>Prashant</td><td>60,000</td><td>Furniture</td><td>20,000</td></tr><tr><td>Current A/c:-</td><td></td><td>Investments</td><td>30,000</td></tr><tr><td>Amit</td><td>20,000</td><td>Stock</td><td>50,000</td></tr><tr><td>Prashant</td><td>60,000</td><td>Debtors</td><td>70,000</td></tr></table> | LIABILITIES | ₹ | ASSETS | ₹ | Capital:- | | Property | 80,000 | Amit | 1,00,000 | Equipment | 1,20,000 | Prashant | 60,000 | Furniture | 20,000 | Current A/c:- | | Investments | 30,000 | Amit | 20,000 | Stock | 50,000 | Prashant | 60,000 | Debtors | 70,000 | 15 | 01 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LIABILITIES | ₹ | ASSETS | ₹ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital:- | | Property | 80,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amit | 1,00,000 | Equipment | 1,20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prashant | 60,000 | Furniture | 20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current A/c:- | | Investments | 30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amit | 20,000 | Stock | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prashant | 60,000 | Debtors | 70,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|-----------|-----------------|------|-----------------|
| Loans | 80,000 | Cash | 10,000 |
| Creditors | 60,000 | | |
| | 3,80,000 | | 3,80,000 |

On 31st Dec. 2023 Ravi Private Ltd. Is incorporated to take over running business of this firm on the following terms:-

- The company will pay consideration as under:-
 - Allot 10% Preference shares of nominal value of ₹ 1,60,000 to be distributed in the ratio of capital.
 - Issue Equity shares at par of nominal value of ₹ 2,00,000.
 - Cash ₹ 40,000.
- The company takes over all the assets & liabilities except Investments & Bank balance. The firm owns vehicle worth ₹ 50,000 which is fully written off. The vehicle is also taken over by the company.
- Investments are taken over by Mr. Prashant at agreed value of ₹ 40,000.
- The company revalued property at ₹ 1,60,000, Equipment at ₹ 1,00,000, furniture ₹ 10,000, Vehicle ₹ 50,000, Stock ₹ 54,000 & Debtors ₹ 66,000. The company allotted 12% Debentures towards payment of Loan.

Prepare necessary Ledger accounts in the books of Old Firm.

Q2

Prapti company Limited took over the business of Shiva and Sons, a firm w.e.f. 1st April 2023. The company was registered on 1st November 2023 profit and loss account for the year ended 31st March 2024 was as under:

| PARTICULARS | Rs. | PARTICULARS | Rs. |
|---------------------------------------|------------------|---------------------|------------------|
| To Salaries | 2,40,000 | By Gross Profit b/d | 12,60,000 |
| To Rent and Taxes | 1,80,000 | | |
| To Printing & Stationery | 96,000 | | |
| To Audit fees | 30,000 | | |
| To Sundry Expenses | 24,000 | | |
| To Carriage outward | 90,000 | | |
| To Advertising | 63,000 | | |
| To Electricity charges | 72,000 | | |
| To Commission on sales | 1,08,000 | | |
| To Debentures Interest | 28,000 | | |
| To Depreciation | 42,000 | | |
| To Interest on purchase consideration | 27,000 | | |
| To Net Profit c/d | 2,60,000 | | |
| | 12,60,000 | | 12,60,000 |

Additional Information:

Sales for each of the months July, August, September, January, February and March were twice the sales for each of the months April, May, June, October, November and December.

Depreciation shown above, include depreciation on furniture worth Rs.2,40,000 @ 10% and on Delivery van worth Rs.90,000 @ 20%. Both these assets were taken over from the vendor.

Prapti company Ltd. settled purchase consideration on 1st January 2024.

Audit fees are payable for the whole year.

Prepare profit and loss account for the year ended 31st March, 2024 showing profits for pre incorporation periods separately.

OR

15

02

| Q.2. | <p>Prashant Co. Ltd. invited application for 20,000 of its equity shares of Rs.10 each at a premium of Rs.2 per share, payable Rs.3 on application, Rs.7 on allotment including premium and the balance on first and final call.</p> <p>Applications for 25,000 shares were received. It was decided.</p> <p>to refuse allotment to the applicants for 1,000 shares.</p> <p>to allot in full to applicants for 4,000 shares.</p> <p>to allot the balance of available shares in pro-rata among the other applicants and to utilize excess application moneys in part payment of allotment moneys.</p> <p>Miss. Mau holding 100 shares to whom, full allotment was made failed to pay the amount due on call only. These shares were forfeited. All shares of Miss. Mau were re-issued at Rs.9 per share. Show the journal entries in the books of Prashant Co. Ltd.</p> | 15 | 03 | | | | | | | | | | | | | | | |
|-----------------|---|--------------------------|----------|--------------------------|----------|--------|----|----------|--------|----|----------|--------|----|----------|-------|----|----|----|
| Q.3. | <p>A. Sai Associates, Surat purchased raw material from Thomas INC New York, U.S.A. of US \$ 50,000 on 1st January 2008. The payments were made as under:</p> <table><tr><th>Date of Payment</th><th>US \$</th><th>Exchange rate Rs. per \$</th></tr><tr><td>1/2/2008</td><td>10,000</td><td>41</td></tr><tr><td>1/3/2008</td><td>25,000</td><td>39</td></tr><tr><td>1/4/2008</td><td>10,000</td><td>39</td></tr><tr><td>1/5/2008</td><td>5,000</td><td>41</td></tr></table> <p>The exchange rate on 1/1/2008 and 31/3/2008 were Rs.40 per \$ and Rs.42 per \$ respectively. You are required to pass Journal Entries in the books of Prashant associates, indicating clearly amount in \$, rate of exchange, and amount in rupees. Sai Associate follows financial year as accounting year.</p> <p>B. Case Study – Identify the Functional Currency:-</p> <ol style="list-style-type: none">1. USA Ltd (U) owns a subsidiary in India, Dragon Ltd (D).2. D assembles all goods in India using a combination of locally sourced materials and materials manufactured by U.3. All goods are then exported and sold in Australia, based on selling prices determined by U and influenced by Indian market.4. The company has a loan from an Indian Bank <p style="text-align: center;">OR</p> | Date of Payment | US \$ | Exchange rate Rs. per \$ | 1/2/2008 | 10,000 | 41 | 1/3/2008 | 25,000 | 39 | 1/4/2008 | 10,000 | 39 | 1/5/2008 | 5,000 | 41 | 10 | 05 |
| Date of Payment | US \$ | Exchange rate Rs. per \$ | | | | | | | | | | | | | | | | |
| 1/2/2008 | 10,000 | 41 | | | | | | | | | | | | | | | | |
| 1/3/2008 | 25,000 | 39 | | | | | | | | | | | | | | | | |
| 1/4/2008 | 10,000 | 39 | | | | | | | | | | | | | | | | |
| 1/5/2008 | 5,000 | 41 | | | | | | | | | | | | | | | | |
| Q.3. | <p>Moksh Ltd. Came up with the public issue of 30,00,000 Equity Shares of ₹ 10 each at ₹ 15 per share. A, B & C took underwriting of the issue in 3:2:1 ratio.</p> <p>Applications were received for 27,00,000 shares.</p> <p>The Marked Applications were received as under:-</p> <p>A:- 8,00,000 shares.</p> <p>B:- 7,00,000 shares.</p> <p>C:- 6,00,000 shares.</p> <p>Commission payable to underwriters is 5% on face value of shares.</p> <p>Calculate the liability of each underwriter as regards the number of shares to be taken up.</p> <p>Pass Journal Entries in the books of Moksh Ltd.</p> | 15 | 04 | | | | | | | | | | | | | | | |
| Q.4. | <p>Answer the followings:- [3 marks each]</p> <ol style="list-style-type: none">1. Explain the methods of purchase consideration.2. Closing date is 31st Dec. & Date of incorporation is 1st April, calculate time ratio. <p>And Total sales for the year amounted to Rs.8,00,000 arose evenly per month up to 30-09-22, where after they recorded, an increase of $\frac{2}{3}$rd per month during the rest of the period, Purchase date – 1st April 2022, Closing date – 31st March</p> | 15 | 01 02 | | | | | | | | | | | | | | | |

- 23, date of incorporation is 1st Aug. 22. Calculate sales ratio.
3. Explain over & under subscription with examples.
4. A company issued 60,000 shares of ₹10 each. The whole issue was underwritten by A, B & C in the ratio of 3:2:1.
The applications were received for 51,000 shares.
Marked applications received A – 30,000 shares, B – 10,000 shares, C – 5,000 shares. Determined the liability of underwriters.
5. From the following prepare working note to know the profit or loss on export transactions, year end is 31st March.

| DATE | TRANSACTIONS | \$ | RATE |
|--------|----------------------------|--------|------|
| 1-1-23 | Export | 15,000 | 85 |
| 1-2-23 | 1 st Settlement | 5,000 | 80 |
| 1-3-23 | 2 nd Settlement | 5,000 | 87 |
| 1-5-23 | Final Settlement | 5,000 | 90 |

Rate on 31st March 2023 is 1\$ = ₹ 88

03

04

05



| | | |
|--|---------------------------------------|---------------|
| Semester (July 2023 to October 2023) | | |
| Examination: End Semester Examination October/November 2023 (UG/PG Programmes) | | |
| Programme code: 01 | Class: SY | Semester: III |
| Programme: SYBCOM(H) | | |
| Name of the Constituent College: S.K.Somaiya College | Name of the Department: Commerce | |
| Course Code: 131U01C303 | Name of the Course: Company Law, 2013 | |
| Duration: 2 Hrs. | Maximum Marks: 60 | |
| Instructions: All the questions are mandatory. | | |

| Question No. | | Max. Marks | Co Attainment |
|--------------|--|------------|------------------------------|
| Q.1 | <p>A. The company, while its registration requires you to submit many documents. Some documents for declaration by the experts, some giving information relating to the internal organization of the company. Some are for advertisement of Shares of the company and some which are providing the framework to the company. Explain the documents giving company its framework with its clauses. (8)</p> <p>B. Supersonic is a Private company. During the registration procedure the company submitted documents such as MOA, AOA. The Prospectus was not required. all The Public company requires to submit the Prospectus during registration procedure. In your opinion which company is at an advantage. Explain with a list of advantages and disadvantages of Private Company. (7)</p> <p style="text-align: center;">OR</p> <p>C. Ms. Siddhi, an MBA graduate, decided to start her own business. She is confused about which type of business to start. As she never took her Law subject seriously, she is unaware of the difference between Partnership and Company. Explain to her the difference by giving all details relating to characteristics of a company. (15)</p> | 15 | CO 1 CO 1 CO 1 |
| Q.2 | <p>A. Mr. Shah was a shareholder of Atlas co. After the death of Mr. Shah his shares transferred to his son whose age is 16 years. The brother of Mr. Shah objected to this transfer as son of Mr. Shah is a minor child. As a Law subject student</p> | 15 | CO 2 |

| | | | |
|-----|---|----|------------------------------------|
| | <p>explain this brother provisions relating termination of membership of a company. (8)</p> <p>B. Mr. Kartik is a wealthy person who is always doing some of the charity work. He has his own NGO under which he is helping the needy ones. But the NGO has its own shortcomings. Mr. Kartik is thinking of starting a Company whose main motto will be welfare of the society. Explain such type of company with all the provisions. (7)</p> <p style="text-align: center;">OR</p> <p>C. Even though the shareholders of the company are the owners of the company, they cannot participate in the management of the company. In such a situation the Directors who are the managers of the company can take undue advantage of their position. For regularization of such a situation the Company act 2013 made some amendment by introduction of Independent Director. Discuss in detail provision relating to the independent Director of the company. (15)</p> | | <p>CO 2</p> <p>CO 3</p> |
| Q.3 | <p>A. Ozem Co. is a Public company. Within twelve months from their incorporation, they had a Subsidiary meeting with all the Directors of the company. Now the company is in their second year. In the first year the company missed one type of meeting. Also, as and when required they can convey meetings to discuss the urgent matters. Explain in detail these meetings. (8)</p> <p>B. Atlasi company is Private company. The company's Board of Directors consist of 10 male Directors. The company was formed in 1966. In the year 2017 a meeting is going to be held for appointment of Directors. According to Company Law 2013, a Woman Director is a must. Explain provision relating to the Woman Director in detail. (7)</p> <p style="text-align: center;">OR</p> <p>C. Some shareholders get the voting rights whereas some shareholders get the arrears of dividend. Specify the types of shares discussed above and explain their difference. (15)</p> | 15 | <p>CO 3</p> <p>CO 3</p> <p>CO4</p> |
| Q.4 | EXPLAIN THE FOLLOWING QUESTIONS: | 15 | |



| | | |
|--|--|------|
| <p>Dimzim Diamond's Public company has issued shares through prospectus. The directors of the company are under fear that the company will be acquired by the Government. So, the directors hold urgent Class meetings to make urgent decisions. As a result, the AOA of the company got altered to make provision for buy back of the shares.</p> | | |
| A. Explain what Government co. and compare it with statutory co. (5) | | CO 1 |
| B. Write a note on Class meeting. (5) | | CO 4 |
| C. Enumerate the contents of AOA. (5) | | CO 2 |



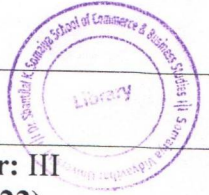
SOMAIYA
VIDYAVIHAR UNIVERSITY



| | | | |
|--|--|--------------------------------------|-----------------|
| Semester (July 2023 to October 2023) | | | |
| Examination: End Semester Examination October/November 2023 (UG/PG Programmes) | | | |
| Programme code:01 | | Class: SY/TY | Semester: III/V |
| Programme: SYBCOM(H) | | | |
| Name of the Constituent College: S.K.Somaiya College | | Name of the Department: Commerce | |
| Course Code: 131U01C303 | | Name of the Course: Company Law,2013 | |
| Duration: 2 Hrs. | | Maximum Marks: 60 | |
| Instructions: All the questions are compulsory. | | | |

| Question No. | | Max. Marks | Co Attainment |
|--------------|---|------------|------------------------------|
| Q.1 | <p>A. Explain format of One person company and provision relating to Foreign company. (8)</p> <p>B. The Private co is not allowed to issue Prospectus. Is it an advantage or disadvantage, what is your opinion? (7)</p> <p>OR</p> <p>C. Omex is a Private company. The company is making misstatements in Prospectus by publishing wrong financial statements for the previous years. The Company Tribunal passed judgment against the company to pay a fine of Rs. 20 Lakhs and imprisonment of 7 years. Is it possible for companies to commit such crimes? Discuss the provision if the crime is committed by one of the Directors of the company? (15)</p> | 15 | CO 1 CO 1 CO 1 |
| Q.2 | <p>A. The Public company is issuing Prospectus. Write down the detailed contents of the Prospectus. (8)</p> <p>B. MOA is like the base of any company. It's giving a framework to the company. Discuss whether such a framework can be altered by giving examples of alteration of registered office clauses. (7)</p> <p>OR</p> <p>C. Discuss the provisions relating to termination of membership of a company and explain one scam in the company. (15)</p> | 15 | CO 2 CO 2 CO 2 |
| Q.3 | <p>A. Write down the difference between Preference shares and Equity shares. (8)</p> | 15 | CO 4 |

| | | | |
|-----|--|----|-------------------------------------|
| | <p>B. Describe the features and advantages of equity shares. (7)</p> <p>OR</p> <p>C. BlockBuster is a Public company that has the object of movie distribution. In 1996 the company earned huge profits. The owner of a company has decided to appreciate the hard work of the employees of the company. Hence during Diwali festival, he allotted shares to its employees for their hard work as a bonus. Explain provision relating to Sweat Equity Share and Bonus shares of the company. (15)</p> | | <p>CO 4</p> <p>CO 3</p> |
| Q.4 | <p>EXPLAIN THE FOLLOWING QUESTIONS:</p> <p>Bidani Public company's audit was carried out in the month of December 2022. The company was suggested changes regarding the issue of Private Placement, the appointment of a woman director. The company holds a meeting before the annual general meeting to discuss these issues.</p> <p>A. Write a note on the type of meeting held in between two annual general meetings. (5)</p> <p>B. As a Law learner explains to the directors of a company the provision relating to women directors. (5)</p> <p>C. Enumerate in short, the issue of Private Placement. (5)</p> | 15 | <p>CO 3</p> <p>CO 3</p> <p>CO 2</p> |



Semester: July – November 2023
Examination: ESE Examination (UG Program)

| | | | |
|--|--|---|-----------------------------|
| Programme code: 01 | | Class: SY | Semester: III (SVU 2023) |
| Programme: B.Com (hons.) | | | |
| Name of the Constituent College: S. K. Somaiya College (SKSC) | | Name of the department/Section/Center: Commerce | |
| Course Code: 131U01C304 | Name of the Course: Financial management – I | | |
| Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks | | | |

| Q. No. | | Max. Marks - 15 | CO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------|--|-----------------|-----------|-----------|-----------|---|--------|--------|--------|---|-----|-----|------|---|-----|-----|------|---|-----|-----|------|---|-----|------|------|---|-----|------|--|---|-----|------|--|---|-----|------|--|---|-----|------|--|---|-----|------|--|----|-----|------|--|----|----------|
| Q. No. 1 A | ABC Ltd is evaluating the purchase of a new machinery with a depreciable base of rs 1,00,000; expected economic life of 4 years and change in earnings before taxes and depreciation of rs 45,000 in year 1, rs 30,000 in year 2, rs 25,000 in year 3 and rs 35,000 in year 4. Assume straight-line depreciation and a 20% tax rate. You are required to COMPUTE relevant cash flows, calculate NPV, Payback period, discounted payback period. Discounting rate = 10%. | 15 | CO2, CO5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | <p>The expected cash flows of three projects are given below. The cost of capital is 10 per cent.</p> <p>(a) CALCULATE the payback period, net present value, profitability index</p> <p>(b) IDENTIFY the rankings of the projects by each of the four methods. (NPV, Payback period, discounted payback period)</p> <p>(Figures in '000)</p> <table border="1"> <thead> <tr> <th>Period</th><th>Project A</th><th>Project B</th><th>Project C</th></tr> </thead> <tbody> <tr><td>0</td><td>(5000)</td><td>(5000)</td><td>(5000)</td></tr> <tr><td>1</td><td>900</td><td>700</td><td>2000</td></tr> <tr><td>2</td><td>900</td><td>800</td><td>2000</td></tr> <tr><td>3</td><td>900</td><td>900</td><td>2000</td></tr> <tr><td>4</td><td>900</td><td>1100</td><td>1000</td></tr> <tr><td>5</td><td>900</td><td>1200</td><td></td></tr> <tr><td>6</td><td>900</td><td>1300</td><td></td></tr> <tr><td>7</td><td>900</td><td>1400</td><td></td></tr> <tr><td>8</td><td>900</td><td>1500</td><td></td></tr> <tr><td>9</td><td>900</td><td>1600</td><td></td></tr> <tr><td>10</td><td>900</td><td>1700</td><td></td></tr> </tbody> </table> | Period | Project A | Project B | Project C | 0 | (5000) | (5000) | (5000) | 1 | 900 | 700 | 2000 | 2 | 900 | 800 | 2000 | 3 | 900 | 900 | 2000 | 4 | 900 | 1100 | 1000 | 5 | 900 | 1200 | | 6 | 900 | 1300 | | 7 | 900 | 1400 | | 8 | 900 | 1500 | | 9 | 900 | 1600 | | 10 | 900 | 1700 | | 15 | CO2, CO5 |
| Period | Project A | Project B | Project C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | (5000) | (5000) | (5000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 900 | 700 | 2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 900 | 800 | 2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 900 | 900 | 2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 900 | 1100 | 1000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 900 | 1200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 900 | 1300 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | 900 | 1400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | 900 | 1500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | 900 | 1600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | 900 | 1700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q. No. 2 | | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. | Hetvi Ltd has 10 lakh equity shares of rs 10 each | 15 | CO1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|------------|--|----|-------------|
| | reserves of rs 1 crore 14% debentures of rs 100 each ; total worth rs 1 crore last year the company has paid a dividend of 15%, the dividend is expected to grow @8% p.a .current market price of an equity shares is rs 40, tax rate =50% Calculate 1. WACC 2. the company plans to raise additional 5 crores by way of long term loan @16% interest. In that case the market price of an equity share will fall to rs 25. calculate new WACC. | | |
| | OR | | |
| B. | Calculate cost of debentures under different situations 1. Debentures are sold at par and floatation cost is 2% 2. Debentures are sold at a premium of 5% and floatation costs are 5% of the issue price. 3. Debentures are sold at a discount of 10% and floatation costs are 5% of the issue price for the purpose of calculation – interest rate is 15%, face value = rs 100, maturity period is 10 years, tax rate = 35% | 07 | CO1, CO3 |
| C. | Superior Ltd issues rs 100 preference shares with dividend of 12% and floatation cost of 2.5% . Calculate its cost of equity and preference shares. It also issues equity shares with a floatation cost of 2% on face value of rs 10 | 08 | CO1 |
| Q. No. 3 A | Explain the different sources of finance and their features. | 15 | CO 3 |
| | OR | | |
| B. | Cost of a new mobile is rs 80,000 after 5 years. How much should Ravi save every year in order to afford 80,000 after 5 yrs if interest rate is 8%. Would the amount change if interest rate changed to 8%. | 08 | CO4 |
| C. | Mrs. Rao has invested rs 20,00,000 in fixed deposit for 8 years. Rate of interest is 8%. What will be the maturity value. Show all calculations | 07 | CO4 |
| Q 4 | Explain the below terms (3 marks * 5 questions) | 15 | |
| A | Describe the term capital budgeting | | CO3 |
| B | Explain the concept of capital rationing | | CO5 |
| C | Discuss the statement “More of tax savings can improve the company’s profitability” | | CO2 |
| D | Elaborate on the term capital structure. | | CO1 |
| E | Explain the concept of time value of money | | CO4 |
| | | | |
| | | | |

413



SOMAIYA
VIDYAVIHAR UNIVERSITY



| | | |
|---|---|--|
| Semester: July – November 2023 | | |
| Examination: ESE Examination (UG Program) | | |
| Programme code: 01 Programme: B.Com (hons.) | Class: SY | Semester: III (SVU 2023) |
| Name of the Constituent College: S. K. Somaiya College (SKSC) | | Name of the department/Section/Center: Commerce |
| Course Code: 131U01C304 | Name of the Course: Financial management – I | |
| Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks | | |

| Q. No. | | Max. Marks - 15 | CO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------|---|-----------------|-----|--------------|----------|--------------------|----------|--------|----------|-----------------|----------|----------|-----|----|-----|----|---|---|---|----|----|---|---|----|----|----|---|---|----|----|----|---|---|----|----|---|---|---|----|----|---|----|---------|
| Q. No. 1. | The National Transport Company has a number of large trucks., National Transport Company can purchase a new truck for rs 3,80,000. Its salvage value will be rs 30,000 after its useful life of 12 years. The total annual revenues of the new truck will be rs 200,000 and its operating cost will be rs110,000 per year. Required rate of return = 15%, discounting factor = 9% Calculate NPV, Payback period, tax rate for the firm is 10%.the company sourced 30% of the capital | 15 | CO3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | Given the cash flows of the four projects, A, B, C, and D, and using the NPV,, Payback Period, Discounted payback period decision model, which projects do you accept and which projects do you reject with a three year cut-off period for recapturing the initial cash outflow? Assume that the cash flows are equally distributed over the year for Payback Period calculations <table><tr><th>YEAR</th><th>A</th><th>B</th><th>C</th><th>D</th></tr><tr><td>0</td><td>10</td><td>25</td><td>45</td><td>100</td></tr><tr><td>1</td><td>4</td><td>2</td><td>10</td><td>40</td></tr><tr><td>2</td><td>4</td><td>8</td><td>15</td><td>30</td></tr><tr><td>3</td><td>4</td><td>14</td><td>20</td><td>20</td></tr><tr><td>4</td><td>4</td><td>20</td><td>20</td><td>10</td></tr><tr><td>5</td><td>4</td><td>26</td><td>15</td><td>0</td></tr><tr><td>6</td><td>4</td><td>32</td><td>10</td><td>0</td></tr></table> | YEAR | A | B | C | D | 0 | 10 | 25 | 45 | 100 | 1 | 4 | 2 | 10 | 40 | 2 | 4 | 8 | 15 | 30 | 3 | 4 | 14 | 20 | 20 | 4 | 4 | 20 | 20 | 10 | 5 | 4 | 26 | 15 | 0 | 6 | 4 | 32 | 10 | 0 | 15 | CO2,CO5 |
| YEAR | A | B | C | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 10 | 25 | 45 | 100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 4 | 2 | 10 | 40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 4 | 8 | 15 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 4 | 14 | 20 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 4 | 20 | 20 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 4 | 26 | 15 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 4 | 32 | 10 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q. No. 2 | | 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. | <table><tr><td>SOURCE</td><td></td></tr><tr><td>9% DEBENTURE</td><td>2,50,000</td></tr><tr><td>8%PREFERENCE SHARE</td><td>2,50,000</td></tr><tr><td>EQUITY</td><td>5,00,000</td></tr><tr><td>general reserve</td><td>1,50,000</td></tr><tr><td>tax rate</td><td>20%</td></tr></table> | SOURCE | | 9% DEBENTURE | 2,50,000 | 8%PREFERENCE SHARE | 2,50,000 | EQUITY | 5,00,000 | general reserve | 1,50,000 | tax rate | 20% | 15 | CO1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SOURCE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9% DEBENTURE | 2,50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8%PREFERENCE SHARE | 2,50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EQUITY | 5,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| general reserve | 1,50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| tax rate | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | |
|---------------------|--|-------------|-----|---------------------|-------|--|--|
| | <table><tr><td>Growth rate</td><td>18%</td></tr><tr><td>Last years dividend</td><td>25 Rs</td></tr></table> <p>Calculate WACC. Both debenture and preference of are for a period of 10 years. Debentures are issued at par and redeemable at a premium if 10%. Preference shares are issued at a premium of 5% redeemable at a premium of 10%.</p> | Growth rate | 18% | Last years dividend | 25 Rs | | |
| Growth rate | 18% | | | | | | |
| Last years dividend | 25 Rs | | | | | | |
| OR | | | | | | | |
| C. | Calculate cost of debentures under different situations 1. Debentures are sold at par and floatation cost is 5% 2. Debentures are sold at a premium of 10% and floatation costs are 5% of the issue price. 3. Debentures are sold at a discount of 5% and floatation costs are 5% of the issue price for the purpose of calculation – interest rate is 15%, face value = rs 100, maturity period is 10 years, tax rate = 35% | 07 | CO3 | | | | |
| D. | Superior Ltd issues rs 100 preference shares with dividend of 12% and floatation cost of 5% . Calculate its cost of equity and preference shares. It also issues equity shares with a floatation cost off 2% on face value of rs 10 | 08 | CO3 | | | | |
| Q. No. 3 A | Explain the different sources of finance and their features. Give examples for each source. | 15 | CO1 | | | | |
| | OR | | | | | | |
| B. | Cost of a new mobile is rs 50,000 after 5 years. How much should Ravi save every year in order to afford 50,000 after 5 yers if interest rate is 8%. Would the amount change if interest rate changed to 8%. | 08 | CO4 | | | | |
| C. | Mrs. Rao has invested rs 10,00,000 in fixed deposit for 8 years. Rate of interest is 8%. What will be the maturity value. Show all calculations | 07 | CO4 | | | | |
| Q 4 | Explain the below terms (3 marks * 5 questions) | 15 | | | | | |
| A | Describe the term capital budgeting | | CO2 | | | | |
| B | Explain the concept of capital rationing | | CO5 | | | | |
| C | Discuss the statement “More of tax savings can improve the company’s profitability” | | CO1 | | | | |
| D | Elaborate on the term capital structure. | | CO4 | | | | |
| E | Explain the concept of time value of money | | | | | | |



SOMAIYA
VIDYAVIHAR UNIVERSITY



| | | | |
|--|---|---------------------------------|---------------|
| Semester (July 2023 to October 2023) | | | |
| Examination: End Semester Examination October/November 2023 (UG/PG Programmes) | | | |
| Programme code: 01 Programme: BCOM H | | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya college | | Name of the Department Commerce | |
| Course Code: 131U01C305 | Name of the Course: Fundamentals of OB & HR | | |
| 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 | a. "Personality is the result of internal and external behaviour", keeping this statement in mind, State various personality attributes which influence Organisational behaviour. | 8 | CO 1 |
| | a. Explain Integrated Individual behaviour model with the help of diagrams for different situations. OR | 7 | CO 1 |
| | b. State and explain Myers Briggs sixteen personality types in detail and state why personality is very important in framing organizational behaviour. | 15 | CO 1 |
| Q.2 | a. Explain Ethical decision making. State the process and framework of ethical decision making. | 7 | CO 2 |
| | b. Explain Urwick's Z theory in detail and state why each employee should have relation with organizational goals. OR | 8 | CO 2 |
| | c. Describe "Groups" in detail and state the characteristics and process of Group formation. | 15 | CO 2 |
| Q.3 | a. Explain Power in the context of organizational situation and basis of Power which are suitable for different organisational styles. OR | 15 | CO 3 |
| | b. Describe Leadership and State various styles of Leadership in detail. | 15 | CO 3 |
| Q.4 | Explain the following conceptual questions: | 15 | CO 4 |

| | | | |
|--|--|--|--|
| | <ul style="list-style-type: none"> a. Describe Approach-approach conflict in detail. b. Explain how Protest is the result of conflict. c. Explain International capitalism theory of Conflict. d. Explain Negotiation and its characteristics. e. Describe the differentiation perspective of Organisational culture. | | |
|--|--|--|--|



SOMAIYA
VIDYAVIHAR UNIVERSITY



| Semester (July 2023 to October 2023) | | | |
|--|---|---------------------------------|---------------|
| Examination: End Semester Examination October/November 2023 (UG/PG Programmes) | | | |
| Programme code: 01 Programme: BCOM H | | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya college | | Name of the Department Commerce | |
| Course Code: 131U01C305 | Name of the Course: Fundamentals of OB & HR | | |
| 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. Describe various challenges faced by managers due to organisational behaviour and the ways to overcome it. | 7 | CO 1 |
| | b. Describe any seven personality types stated by Myers and Briggs and explain them in detail. | 8 | CO 1 |
| | OR c. Explain the Attribution theory given by Harold Kelley in detail and how Organizational behaviour contributes to the employee performance. | 15 | CO 1 |
| Q.2 | a. Describe emotions and compare how Emotions and moods are different from each other. | 7 | CO 2 |
| | b. Explain McGregor's participation theory in detail and state why employee participation is necessary in decision making. | 8 | CO 2 |
| | OR c. Describe Teams and State various types of teams which can be created in the organizational structure. | 15 | CO 2 |
| Q.3 | a. Explain individual decision making styles and compare between Individual decision making and group decision making. | 15 | CO 3 |
| | OR b. State ten leadership styles and elaborate them in detail with the help of examples. | 15 | CO 3 |
| Q.4 | Explain the following conceptual questions: | | |

- | | | | |
|--|---|--|--|
| | <ul style="list-style-type: none">a. Describe interpersonal conflict in detail.b. Explain how revolt is the result of conflict.c. Explain in detail, "Structural theory of conflict."d. State and explain the concept of "Organisational culture"e. Describe the fragmentation perspective of Organisational culture. | | |
|--|---|--|--|



SOMAIYA
VIDYAVIHAR UNIVERSITY



| Semester (July 2023 to October 2023) | | |
|--|---|---------------|
| Examination: End Semester Examination October/November 2023 (UG/PG Programmes) | | |
| Programme code: 01 Programme: BCOM H | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya college | Name of the Department Commerce | |
| Course Code: 131U01C305 | Name of the Course: Fundamentals of OB & HR | |
| 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. "Your personality is the type of person you are, which is shown by the way you behave, feel and think." keeping this statement in mind, state the characteristics of personality. | 7 | CO 1 |
| | b. Explain MARS model of personality in detail with the help of diagrams. | 8 | CO 1 |
| | OR | | |
| Q.2 | c. Explain the meaning of perception, Describe the process of perception and the perceptual distortion. | 15 | CO 1 |
| | a. State and explain Attitude and Describe the types of Attitude. | 7 | CO 2 |
| | b. Explain McClelland's need theory in detail and state why need is important to motivate a person to work. | 8 | CO 2 |
| Q.3 | OR | 15 | CO 2 |
| | c. Describe Job characteristics model in detail with the help of a diagram and state its benefits and limitations. | | |
| | a. Explain the rational decision making model and its characteristics in detail and state the process of carrying out rational decisions. | 15 | CO 3 |
| | OR | | |
| | b. Explain the following theories of leadership | 15 | CO 3 |
| | i. Great man theory of leadership | | |
| | ii. Traits theory of leadership | | |
| | iii. Contingency theory of leadership | | |

| | | | |
|-----|---|----|------|
| Q.4 | <p>Explain the following conceptual questions:</p> <ol style="list-style-type: none"> Describe Conflict existing in various situations. Explain how Mutiny is the result of conflict Explain in detail, "Marxist theory of Conflict". Describe Organisational culture in its integration perspective. Explain the concept of "Clan Culture" in detail. | 15 | CO 4 |
|-----|---|----|------|



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2023 to October 2023)

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

Programme code: 01

Programme: BCOM(H)

Class: SY

Semester: III

Name of the Constituent College: S K Somaiya College

Name of the Department Commerce

Course Code: 131U01K401

Name of the Course: IT IN COMMERCE

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 Compare between MS-Excel and Google Sheets | 7 | CO1,CO2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Explain how professional E-mails work and MIME purpose | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | C Describe the different applications in different sectors in which R-software has its application | 15 | CO1,CO2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.2 | A Evaluate how Search Engine works with Web Browsers | 8 | CO2,CO3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Explain R-software used by which companies and how | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | C Explain CSS and its types in detail with examples | 7 | CO2,CO3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | D Differentiate between Traditional Commerce and E-commerce | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 | A Write HTML code for the following output: | 15 | CO4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><th colspan="6">CSS3 Browser Support (latest browser versions)</th></tr><tr><th>CSS Property</th><th>Internet Explorer</th><th>FireFox</th><th>Chrome</th><th>Safari</th><th>Opera</th></tr><tr><td>Border Radius</td><td>YES</td><td>YES</td><td>YES</td><td>YES</td><td>YES</td></tr><tr><td>Box Shadow</td><td>YES</td><td>YES</td><td>YES</td><td>YES</td><td>YES</td></tr><tr><td>CSS Animations</td><td>NO</td><td>NO</td><td>YES</td><td>YES</td><td>NO</td></tr></table> | CSS3 Browser Support (latest browser versions) | | | | | | CSS Property | Internet Explorer | FireFox | Chrome | Safari | Opera | Border Radius | YES | YES | YES | YES | YES | Box Shadow | YES | YES | YES | YES | YES | CSS Animations | NO | NO | YES | YES | NO | | |
| CSS3 Browser Support (latest browser versions) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CSS Property | Internet Explorer | FireFox | Chrome | Safari | Opera | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Border Radius | YES | YES | YES | YES | YES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Box Shadow | YES | YES | YES | YES | YES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CSS Animations | NO | NO | YES | YES | NO | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|-----|---|----|---------|
| B | <p>Write HTML code for the following output:</p> <p>Preceding Text</p> <ul style="list-style-type: none"> I. List Item 1 <ul style="list-style-type: none"> a. Nested Item 1.1 b. Nested Item 1.2 II. List Item 2 <ul style="list-style-type: none"> 1. Nested Item 2.1 2. Nested Item 2.2 <ul style="list-style-type: none"> o Nested Item 2.2.1 o Nested Item 2.2.2 <ul style="list-style-type: none"> ▪ Nested Item 2.2.2.1 ▪ Nested Item 2.2.2.2 o Nested Item 2.2.3 3. Nested Item 2.3 III. List Item 3 <ul style="list-style-type: none"> o Nested Item 3.1 o Nested Item 3.2 o Nested Item 3.3 | 15 | CO4 |
| Q.4 | <p>Solve the following:(3 marks each)</p> <ol style="list-style-type: none"> 1) Convert the following into Octal <ol style="list-style-type: none"> a) (198)₁₀ b) (10111010101110110)₂ c) (CDE98)₁₆ 2) Perform Number System Subtraction <ol style="list-style-type: none"> a) (76453)₈ - (12345)₈ b) (DEF56)₁₆ - (78912)₁₆ c) (11101011011)₂ - (110011110)₂ 3) Convert the following into Hexadecimal <ol style="list-style-type: none"> a) (227)₁₀ b) (756653)₈ c) (101110110111101011)₂ 4) Convert the following into Decimal <ol style="list-style-type: none"> a) (11011011)₂ b) (354)₈ c) (F9)₁₆ 5) Perform Number System Addition <ol style="list-style-type: none"> a) (101111010110)₂ + (110110110)₂ b) (FF4DE)₁₆ + (BC432)₁₆ c) (7443)₈ + (5343)₈ | 15 | CO1,CO2 |



SOMAIYA
VIDYAVIHAR UNIVERSITY



| Semester (July 2023 to October 2023) | | | |
|--|------------------------------------|---------------------------------|---------------|
| Examination: End Semester Examination October/November 2023 (UG/PG Programmes) | | | |
| Programme code: 01 Programme: BCOM(H) | | Class: SY | Semester: III |
| Name of the Constituent College: S K Somaiya College | | Name of the Department Commerce | |
| Course Code: 131U01K401 | Name of the Course: IT IN COMMERCE | | |
| 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 Explain the basic functions used in MS-Excel | 8 | CO1,CO2, CO3 | | | | | | | | | | | | | | | | | | | | |
| | B Elaborate about URL and Domain Name System | 7 | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | |
| | C Describe briefly about features used in Power Point Presentation | 7 | CO1,CO2, CO3 | | | | | | | | | | | | | | | | | | | | |
| | D Evaluate the different commands used in R-statistical software | 8 | | | | | | | | | | | | | | | | | | | | | |
| Q.2 | A Give the pros and cons of E-commerce | 8 | CO2, CO3,CO4 | | | | | | | | | | | | | | | | | | | | |
| | B Differentiate between Web Browser and Search Engine | 7 | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | |
| | C Explain about E-governance and its types with examples | 8 | CO1,CO2, CO3 | | | | | | | | | | | | | | | | | | | | |
| | D Describe briefly about different Protocols | 7 | | | | | | | | | | | | | | | | | | | | | |
| Q.3 | A Write HTML code for the following output: | 15 | CO4 | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>No.</th><th>Full Name</th><th>Position</th><th>Salary</th></tr> </thead> <tbody> <tr> <td>1</td><td>Bill Gates</td><td>Founder Microsoft</td><td>\$1000</td></tr> <tr> <td>2</td><td>Steve Jobs</td><td>Founder Apple</td><td>\$1200</td></tr> <tr> <td>3</td><td>Larry Page</td><td>Founder Google</td><td>\$1100</td></tr> <tr> <td>4</td><td>Mark Zuckeberg</td><td>Founder Facebook</td><td>\$1300</td></tr> </tbody> </table> | No. | Full Name | Position | Salary | 1 | Bill Gates | Founder Microsoft | \$1000 | 2 | Steve Jobs | Founder Apple | \$1200 | 3 | Larry Page | Founder Google | \$1100 | 4 | Mark Zuckeberg | Founder Facebook | \$1300 | | |
| No. | Full Name | Position | Salary | | | | | | | | | | | | | | | | | | | | |
| 1 | Bill Gates | Founder Microsoft | \$1000 | | | | | | | | | | | | | | | | | | | | |
| 2 | Steve Jobs | Founder Apple | \$1200 | | | | | | | | | | | | | | | | | | | | |
| 3 | Larry Page | Founder Google | \$1100 | | | | | | | | | | | | | | | | | | | | |
| 4 | Mark Zuckeberg | Founder Facebook | \$1300 | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|-----|--|----|----------|
| B | <p>Write HTML code for the following output:</p> <h2>GeeksforGeeks</h2> <h3>Nested Unordered List</h3> <p>GeeksforGeeks courses list:</p> <ul style="list-style-type: none"> • DSA <ul style="list-style-type: none"> ◦ Array ◦ Linked List ◦ stack ◦ Queue • Web Technologies <ul style="list-style-type: none"> ◦ HTML ◦ CSS ◦ JavaScript • Aptitude • Gate • Placement | | CO4 |
| Q.4 | <p>Solve the following:(3 marks each)</p> <ol style="list-style-type: none"> 1) Convert the following into Hexadecimal <ol style="list-style-type: none"> a) $(111010101110111101)_2$ b) $(76543)_8$ c) $(239)_{10}$ 2) Perform Number System Addition <ol style="list-style-type: none"> a) $(ED329)_{16} + (AB67)_{16}$ b) $(1011011001)_2 + (1110111)_2$ c) $(76453)_8 + (23421)_8$ 3) Convert the following into Decimal <ol style="list-style-type: none"> a) $(176)_8$ b) $(DE)_{16}$ c) $(11011011)_2$ 4) Perform Number System Subtraction <ol style="list-style-type: none"> a) $(11101010001)_2 - (10110111)_2$ b) $(DFE78)_{16} - (AB432)_{16}$ c) $(65463)_8 - (23422)_8$ 5) Convert the following into Octal <ol style="list-style-type: none"> a) $(101011110101010011)_2$ b) $(229)_{10}$ c) $(CE98F)_{16}$ | 15 | CO1,CO2, |



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2023 to October 2023)

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

Programme code: 01

Programme: SYBCOM HONS.

Class: SY

Semester: III

Name of the Constituent College:

S K Somaiya College

Name of the Department Commerce

Course Code: 131U01G101

Name of the Course: Quantitative Methods – 1

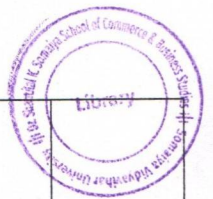
Duration : 2 Hrs.

Maximum Marks : 60

Instructions: 1) All Questions are compulsory 2) Figures to the right indicate full marks 3) Use of Calculator is allowed 4) Graph papers will be provided on request.

| Question No. | | | | | | | | Max . Marks | Co Attainment |
|--------------|---|---------|---------|---------|---------|---------|---------|-------------|---------------|
| Q.1 a) | Prove that median lies between mean and mode from the following data. | | | | | | | 08 | CO1,2,6 |
| | Height in cms. | 120-125 | 125-130 | 130-135 | 135-140 | 140-145 | 145-150 | | |
| | No. of students | 7 | 10 | 18 | 25 | 13 | 7 | | |
| Q.1 b) | Find Q1 and Q3 for following data. | | | | | | | 07 | CO1,2,6 |
| | Marks | 20-25 | 25-30 | 30-35 | 35-40 | 40-45 | 45-50 | 50-55 | |
| | No. of students | 2 | 5 | 8 | 12 | 10 | 7 | 6 | |
| OR | | | | | | | | | |
| Q.1 a) | Draw cumulative frequency less than curve and locate median graphically for following data. | | | | | | | 08 | CO1,2,6 |
| | Class interval | 100-140 | 140-180 | 180-220 | 220-260 | 260-300 | 300-340 | 340-380 | |
| | frequency | 14 | 45 | 52 | 80 | 32 | 23 | 24 | |
| Q.1 b) | Find D6 and P47 for following data. | | | | | | | 07 | CO1,2,6 |
| | class | 10-30 | 30-50 | 50-70 | 70-90 | 90-110 | 110-130 | | |
| | frequency | 4 | 10 | 14 | 12 | 8 | 6 | | |
| Q.2 a) | Find coefficient of variation, | | | | | | | 08 | CO3,4,5,6 |
| | Wt. in kgs. | 60-70 | 70-80 | 80-90 | 90-100 | 100-110 | 110-120 | | |
| | No. of persons | 11 | 15 | 19 | 25 | 20 | 10 | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|---|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|------|------|------|------|-------|---------------|----|----|----|----|----|---------------|----|----|----|-----------------------|---|---|---|---|----|----|---|---|----|---------------|
| Q.2 b) | Find coefficient of correlation. | 07 | CO3,4, 5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td>X</td><td>14</td><td>8</td><td>10</td><td>11</td><td>9</td><td>13</td><td>5</td></tr><tr><td>Y</td><td>14</td><td>9</td><td>11</td><td>13</td><td>11</td><td>12</td><td>4</td></tr></table> | X | 14 | 8 | 10 | 11 | 9 | 13 | 5 | Y | 14 | 9 | 11 | 13 | 11 | 12 | 4 | | | | | | | | | | | | | | | | |
| X | 14 | 8 | 10 | 11 | 9 | 13 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | 14 | 9 | 11 | 13 | 11 | 12 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.2 a) | If two regression lines are $4x-y-23=0$ and $3x-2y+4=0$ find mean values of x and y, also find coefficient of correlation. | 08 | CO3,4, 5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.2 b) | Find Laspeyres, Paasches and fishers index numbers for following data, <table><tr><td>Commodity</td><td>Price- 1996</td><td>Price-2006</td><td>Quantity- 1996</td><td>Quantity- 2006</td></tr><tr><td>A</td><td>4</td><td>5</td><td>15</td><td>20</td></tr><tr><td>B</td><td>8</td><td>12</td><td>20</td><td>30</td></tr><tr><td>C</td><td>6</td><td>8</td><td>25</td><td>20</td></tr><tr><td>D</td><td>6</td><td>8</td><td>3</td><td>4</td></tr><tr><td>E</td><td>14</td><td>20</td><td>2</td><td>3</td></tr></table> | Commodity | Price- 1996 | Price-2006 | Quantity- 1996 | Quantity- 2006 | A | 4 | 5 | 15 | 20 | B | 8 | 12 | 20 | 30 | C | 6 | 8 | 25 | 20 | D | 6 | 8 | 3 | 4 | E | 14 | 20 | 2 | 3 | 07 | CO3,4, 5,6 |
| Commodity | Price- 1996 | Price-2006 | Quantity- 1996 | Quantity- 2006 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | 4 | 5 | 15 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | 8 | 12 | 20 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 6 | 8 | 25 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | 6 | 8 | 3 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E | 14 | 20 | 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 a) | A committee of 5 is to be formed from 8 boys and 7 girls. Find the probability that the committee consists of, 1) 4 boys and 1 girl 2) No boys 3) At least 2 boys | 08 | CO3,4, 5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 b) | For the following pay off table, find optimal decision using criterion, 1) Maximin 2) Laplace 3) Maximax 4) Minimax regret <table><tr><td></td><td>S1</td><td>S2</td><td>S3</td></tr><tr><td>A1</td><td>35</td><td>100</td><td>38</td></tr><tr><td>A2</td><td>58</td><td>95</td><td>105</td></tr><tr><td>A3</td><td>45</td><td>30</td><td>91</td></tr></table> | | S1 | S2 | S3 | A1 | 35 | 100 | 38 | A2 | 58 | 95 | 105 | A3 | 45 | 30 | 91 | 07 | CO3,4, 5,6 | | | | | | | | | | | | | | |
| | S1 | S2 | S3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A1 | 35 | 100 | 38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A2 | 58 | 95 | 105 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A3 | 45 | 30 | 91 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 a) | A bakery man has observed following demand pattern for cakes produced in his bakery. <table><tr><td>No. of cakes in demand</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>Probability</td><td>0.05</td><td>0.25</td><td>0.30</td><td>0.40</td></tr></table> The cost of producing one cake is Rs.12 and the selling price is Rs. 20 per cake. Determine best decision using, 1) EMV criterion 2) EOL criterion Also find EPPI and EVPI | No. of cakes in demand | 20 | 21 | 22 | 23 | Probability | 0.05 | 0.25 | 0.30 | 0.40 | 10 | CO3,4, 5,6 | | | | | | | | | | | | | | | | | | | | |
| No. of cakes in demand | 20 | 21 | 22 | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Probability | 0.05 | 0.25 | 0.30 | 0.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 b) | From a well shuffled pack of cards two cards are drawn one after the other with replacement find probability that, 1) First card is diamond and the other is spade. 2) One of them is king and the other is queen. | 05 | CO3,4, 5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.4 | Answer the following: 1) If $P(A \cup B)=5/6, P(A')=1/3, P(B)=1/2$ find $P(B')$ and $P(A \cap B)$ 2) Find three yearly moving averages for following data, <table><tr><td>Year</td><td>1999</td><td>2000</td><td>2001</td><td>2002</td><td>2003</td><td>2004</td><td>2005</td><td>2006</td><td>2007</td></tr><tr><td>sales</td><td>12</td><td>15</td><td>20</td><td>18</td><td>25</td><td>32</td><td>30</td><td>40</td><td>44</td></tr></table> | Year | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | sales | 12 | 15 | 20 | 18 | 25 | 32 | 30 | 40 | 44 | 15 | CO 1,2,3,4, 5,6 | | | | | | | | | | |
| Year | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | | | | | | | | | | | | | | | | | | | | | | | | |
| sales | 12 | 15 | 20 | 18 | 25 | 32 | 30 | 40 | 44 | | | | | | | | | | | | | | | | | | | | | | | | |

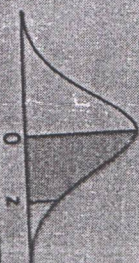


- 3) The following data refers to the number of telephone calls made at a fixed time on different days in a month. Prepare frequency distribution of number of calls.

| | | | | |
|---|---|----|---|----|
| 5 | 6 | 7 | 8 | 9 |
| 7 | 8 | 10 | 9 | 10 |
| 5 | 9 | 6 | 7 | 8 |
| 9 | 8 | 8 | 9 | 5 |
| 6 | 8 | 6 | 7 | 5 |
| 8 | 9 | 7 | 6 | 8 |

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 | 0.4552 | 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 | 0.4685 | 0.4691 | 0.4698 | 0.4705 |



SOMAIYA
VIDYAVIHAR UNIVERSITY



| | | |
|---|---|--|
| Semester (July 2023 to October 2023) | | |
| Examination: End Semester Examination October/November 2023 (UG Programmes) | | |
| Programme code: 01 | Class: SY | Semester: III |
| Programme: SYBCOM HONS. | | |
| Name of the Constituent College: S K Somaiya College | | Name of the Department Commerce |
| Course Code: 131U01G101 | Name of the Course: Quantitative Methods – 1 | |
| Duration : 2 Hrs. | Maximum Marks : 60 | |
| Instructions: 1) All Questions are compulsory 2) Figures to the right indicate full marks 3) Use of Calculator is allowed 4) Graph papers will be provided on request. | | |

| Question No. | | | | | | | | Max . Marks | Co Attainment | |
|--------------|--|-------|-------|-------|-------|-------|-------|-------------|---------------|----|
| Q.1 a) | Find all three quartiles for following data, | | | | | | | 10 | CO1,2,6 | |
| | Marks | 0-10 | 10-20 | 20-30 | 30-40 | 40-50 | | | | |
| | No. of students | 2 | 10 | 15 | 23 | 10 | | | | |
| Q.1 b) | Draw histogram and locate mode graphically, | | | | | | | 05 | CO1,2,6 | |
| | CI | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 | | | | |
| | F | 12 | 34 | 32 | 23 | 21 | | | | |
| OR | | | | | | | | | | |
| Q.1 a) | Find Median and Mode, | | | | | | | 10 | CO1,2,6 | |
| | CI | 5-15 | 15-25 | 25-35 | 35-45 | 45-55 | 55-65 | 65-75 | | |
| | F | 12 | 10 | 14 | 16 | 18 | 21 | 12 | | |
| Q.1 b) | The following data gives the age of newly married couples. X represents age of husbands in years and Y represents age of wife in years. Represent the data by a bivariate frequency distribution. Take the class intervals for X as 24-26,27-29 so on... and for Y as 18-20,21-23 so on... | | | | | | | 05 | CO1,2,6 | |
| | X | 24 | 26 | 27 | 25 | 28 | 27 | 25 | 26 | 28 |
| | Y | 22 | 21 | 23 | 20 | 24 | 23 | 18 | 19 | 23 |
| | X | 30 | 25 | 27 | 28 | 29 | 30 | 31 | 32 | 30 |
| | Y | 25 | 19 | 22 | 24 | 24 | 25 | 25 | 26 | 25 |
| | X | 25 | 26 | 30 | 31 | 24 | 26 | 24 | 27 | 28 |
| | Y | 21 | 22 | 26 | 25 | 23 | 22 | 23 | 24 | 27 |
| Q.2 a) | Find standard deviation, | | | | | | | 08 | CO3,4,5,6 | |
| | Wages in Rs. | 30-40 | 40-50 | 50-60 | 60-70 | 70-80 | 80-90 | | | |
| | No. of persons | 10 | 20 | 40 | 16 | 8 | 6 | | | |
| Q.2 b) | Find-y when x=13 for following data. | | | | | | | 07 | CO3,4,5,6 | |
| | X | 11 | 7 | 9 | 5 | 8 | 6 | 10 | | |
| | Y | 16 | 14 | 12 | 11 | 15 | 14 | 17 | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------|-------|------|------|------|------|-----|---------------|---------|-----------|------|------|-------|-------|-------|------------|-------|-------|-------|-------------|------|-----|-----|-----|-----|-----|-----|----|------|---|-----|-----|-------------|-----|-----|-----|-----|
| OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.2 a) | Fit a straight-line trend using Least square method and plot data graphically. | | | | | | | 08 | CO3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><td>Year</td><td>1999</td><td>2000</td><td>2001</td><td>2002</td><td>2003</td><td>2004</td><td>2005</td></tr><tr><td>Production</td><td>14</td><td>15</td><td>17</td><td>16</td><td>17</td><td>20</td><td>23</td></tr></table> | | | | | | | | | Year | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | Production | 14 | 15 | 17 | 16 | 17 | 20 | 23 | | | | | | | | | | | | | | |
| Year | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Production | 14 | 15 | 17 | 16 | 17 | 20 | 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.2 b) | Calculate rank coefficient of correlation for following data and interpret your answer. | | | | | | | 07 | CO3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><td>X</td><td>105</td><td>112</td><td>107</td><td>115</td><td>160</td><td>152</td><td>148</td><td>132</td></tr><tr><td>Y</td><td>120</td><td>127</td><td>135</td><td>123</td><td>140</td><td>142</td><td>138</td><td>110</td></tr></table> | | | | | | | | | X | 105 | 112 | 107 | 115 | 160 | 152 | 148 | 132 | Y | 120 | 127 | 135 | 123 | 140 | 142 | 138 | 110 | | | | | | | | | | | | |
| X | 105 | 112 | 107 | 115 | 160 | 152 | 148 | 132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | 120 | 127 | 135 | 123 | 140 | 142 | 138 | 110 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 a) | A variable x is normally distributed with mean=120 and standard deviation=10 Find, 1) $P(x<135)$ 2) $P(x>125)$ 3) $P(110<x<135)$ | | | | | | | 10 | CO3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 b) | Draw decision tree and determine best decision for the following pay-off table. | | | | | | | 05 | CO3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><td></td><td>S1</td><td>S2</td><td>S3</td></tr><tr><td>A1</td><td>25000</td><td>35000</td><td>40000</td></tr><tr><td>A2</td><td>50000</td><td>20000</td><td>10000</td></tr><tr><td>Probability</td><td>0.3</td><td>0.5</td><td>0.2</td></tr></table> | | | | | | | | | | S1 | S2 | S3 | A1 | 25000 | 35000 | 40000 | A2 | 50000 | 20000 | 10000 | Probability | 0.3 | 0.5 | 0.2 | | | | | | | | | | | | | | |
| | S1 | S2 | S3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A1 | 25000 | 35000 | 40000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A2 | 50000 | 20000 | 10000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Probability | 0.3 | 0.5 | 0.2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 a) | For following pay-off table determine best decision using, 1) Maximin 2) Maximax 3) Laplace 4) Hurwicz($\alpha=0.75$) 5) Minimax regret | | | | | | | 10 | CO3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><td></td><td>S1</td><td>S2</td><td>S3</td><td>S4</td></tr><tr><td>A1</td><td>100</td><td>300</td><td>150</td><td>400</td></tr><tr><td>A2</td><td>0</td><td>50</td><td>30</td><td>-10</td></tr><tr><td>A3</td><td>120</td><td>160</td><td>200</td><td>140</td></tr><tr><td>A4</td><td>-100</td><td>0</td><td>500</td><td>300</td></tr><tr><td>probability</td><td>0.3</td><td>0.2</td><td>0.4</td><td>0.1</td></tr></table> | | | | | | | | | | S1 | S2 | S3 | S4 | A1 | 100 | 300 | 150 | 400 | A2 | 0 | 50 | 30 | -10 | A3 | 120 | 160 | 200 | 140 | A4 | -100 | 0 | 500 | 300 | probability | 0.3 | 0.2 | 0.4 | 0.1 |
| | S1 | S2 | S3 | S4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A1 | 100 | 300 | 150 | 400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A2 | 0 | 50 | 30 | -10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A3 | 120 | 160 | 200 | 140 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A4 | -100 | 0 | 500 | 300 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| probability | 0.3 | 0.2 | 0.4 | 0.1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.3 b) | Find $E(X)$ and $V(X)$ for following data. | | | | | | | 05 | CO3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <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> | | | | | | | | | X | -2 | -1 | 0 | 1 | 2 | 3 | P(X) | 0.1 | 0.2 | 0.2 | 0.3 | 0.15 | 0.05 | | | | | | | | | | | | | | | | |
| X | -2 | -1 | 0 | 1 | 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P(X) | 0.1 | 0.2 | 0.2 | 0.3 | 0.15 | 0.05 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q.4 | Answer the following: 1) Find cost of living index number | | | | | | | 15 | CO1,2,3,4,5,6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><td>commodity</td><td>weights</td><td>Index no.</td></tr><tr><td>A</td><td>45</td><td>300</td></tr><tr><td>B</td><td>15</td><td>200</td></tr><tr><td>C</td><td>10</td><td>250</td></tr><tr><td>D</td><td>12</td><td>150</td></tr><tr><td>E</td><td>18</td><td>200</td></tr></table> | | | | | | | | | commodity | weights | Index no. | A | 45 | 300 | B | 15 | 200 | C | 10 | 250 | D | 12 | 150 | E | 18 | 200 | | | | | | | | | | | | |
| commodity | weights | Index no. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | 45 | 300 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B | 15 | 200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C | 10 | 250 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D | 12 | 150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E | 18 | 200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2) Find Mean for 23,34,45,56,54,43,23,24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

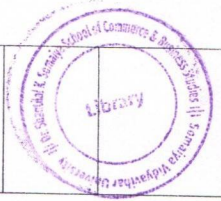
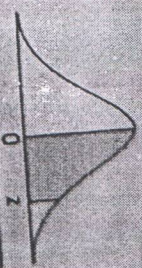
- | | | |
|--|---|--|
| | <ol style="list-style-type: none">3) Find Range and coefficient of Range for 34,56,54,67,554) Illustrate merits of Mean.5) Explain various components of time series. |  |
|--|---|--|

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 | 0.4649 | 0.4656 | 0.4664 | 0.4671 | 0.4678 | 0.4686 | 0.4693 | 0.4699 | 0.4706 | 0.4713 |

| | | | | | | | | | | |
|-----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 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 |

