

SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Bachelor of Commerce (Hons.)	SEM: II
	MAR/APR-2023

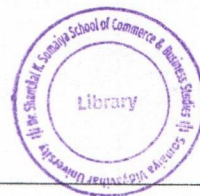
Sr. No.	Subject	Available
1.	131U01EA02 – Mutual Fund	
2.	131U01C201 – Financial Accounting II (A)	
3.	131U01C201 – Financial Accounting – II (B)	
4.	131U01C201 – Financial Accounting – II (C) , (D)	
5.	131U01N201 – Professional Communication Skills (A)	
6.	131U01N201 – Professional Communication Skills (B)	
7.	131U01V201 – Media Marketing (A)	
8.	131U01V201 – Media Marketing (B)	
9.	131U01C202 – Marketing & Service Management (A)	
10.	131U01C202 – Marketing & Service Management (B)	
11.	131U01C203 – Business Law II (A)	
12.	131U01C203 – Business Law II (B) , (C)	
13.	131U01V203 – Retail Management (A)	
14.	131U01V203 – Retail Management (B)	



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VIDYAVIHAR UNIVERSITY



Semester - April 2023

Examination: End Semester Examination April 2023 (UG Programmes)

Programme code: 01		Class: FY	Semester: II
Programme: B.com Honours			
Name of the Constituent College: S K SOMAIYA COLLEGE		Name of the Department : COMMERCE	
Course Code: 131U01EA02	Name of the Course: MUTUAL FUND		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: Question no 4 is compulsory.			

Question No.		Max Marks	Co Attainment
Q.1.	A. Explain structure of Mutual fund in India with example. 15 MARK OR B. Define Mutual fund. Explain its features in detail. 15 MARK	15	CO 1 CO 1
Q.2.	A. What is AUM and how it is calculated? Discuss the importance of AUM. 15 MARK OR B. What is Exit load? Give its calculation. 08 MARK OR C. Gold Exchange Traded Funds and ELSS. 07 MARK	15	CO 2 CO 2 CO 2
Q.3.	A. Explain SWP. Explain its advantages and disadvantages. 15 MARK B. Role played by SEBI in Investor protection measures. 15 MARK	15	CO 3 CO 3
Q.4.	Answer the following. 05 MARKS EACH A. Contrast between SIP and STP. B. Explain the role of Trustees. C. High light Entry Load and Exit Load.	15	CO 3 CO 1 CO 2



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (January 2023 to April 2023)

Examination: End Semester Examination March/April 2023 (UG Programmes)

Programme code: 01

Programme: B.Com. (Hons.)

Class: FY

Semester: II

Name of the Constituent College: S K Somaiya College

Name of the Department: Commerce

Course Code: 131U01C201

Name of the Course: Financial Accounting – II

Duration: 2 Hrs.

Maximum Marks: 60

Instructions: 1) All Questions are compulsory with internal choices 2) Assume suitable data if necessary 3) Working Notes should form Part of your Answers

Question No.		Max. Marks	CO Attainment																																																																				
Q.1	<p>A) Kranti & Sumangala are Partners sharing Profits and Losses in the ratio of 3:1. From the Trial Balance given below and Adjustments, you are required to prepare Trading and Profit and Loss Account for the year ended 31st March, 2023 and Balance Sheet as on that date.</p> <p style="text-align: center;">Trial Balance as on 31st March, 2023</p> <table border="1"> <thead> <tr> <th>Debit Balance</th><th>Amount (Rs.)</th><th>Credit Balance</th><th>Amount (Rs.)</th></tr> </thead> <tbody> <tr> <td>Stock (1/4/2022)</td><td>32,500</td><td>Capital :</td><td></td></tr> <tr> <td>Purchases</td><td>40,000</td><td>Kranti</td><td>1,20,000</td></tr> <tr> <td>Sundry Debtors</td><td>1,00,000</td><td>Sumangala</td><td>40,000</td></tr> <tr> <td>Bills Receivable</td><td>8,500</td><td>Sales</td><td>60,000</td></tr> <tr> <td>Wages</td><td>3,000</td><td>Sundry Creditors</td><td>30,000</td></tr> <tr> <td>Investment</td><td>32,000</td><td>Bills Payable</td><td>15,000</td></tr> <tr> <td>Postage</td><td>2,700</td><td>Commission</td><td>325</td></tr> <tr> <td>Insurance</td><td>7,500</td><td>Purchases Returns</td><td>1,000</td></tr> <tr> <td>Plant & Machinery</td><td>15,000</td><td></td><td></td></tr> <tr> <td>Salaries</td><td>4,850</td><td></td><td></td></tr> <tr> <td>Prepaid Rent</td><td>2,000</td><td></td><td></td></tr> <tr> <td>Bad-debts</td><td>500</td><td></td><td></td></tr> <tr> <td>Furniture</td><td>12,500</td><td></td><td></td></tr> <tr> <td>Cash in Hand</td><td>3,775</td><td></td><td></td></tr> <tr> <td>Sales Return</td><td>1,500</td><td></td><td></td></tr> <tr> <td>Total</td><td>2,66,325</td><td>Total</td><td>2,66,325</td></tr> </tbody> </table> <p>Adjustments :</p> <ol style="list-style-type: none"> Closing Stock is valued at Cost Price Rs. 28,000. Outstanding Expenses - Wages Rs. 800, Salaries Rs. 700. Depreciate Furniture by 5% p.a. and plant and Machinery by 10% Provide further Bad debts of Rs. 800. Goods of Rs. 3,000 distributed as a free sample. <p style="text-align: center;">OR</p> <p>B) Prajakta and Manasvi were in partnership business sharing Profit in the ratio of 3/5 and 2/5. On 1st April 2022 they admitted Rishika into partnership giving her 1/6 of the profits. Rishika brought Rs. 2,00,000 in</p>	Debit Balance	Amount (Rs.)	Credit Balance	Amount (Rs.)	Stock (1/4/2022)	32,500	Capital :		Purchases	40,000	Kranti	1,20,000	Sundry Debtors	1,00,000	Sumangala	40,000	Bills Receivable	8,500	Sales	60,000	Wages	3,000	Sundry Creditors	30,000	Investment	32,000	Bills Payable	15,000	Postage	2,700	Commission	325	Insurance	7,500	Purchases Returns	1,000	Plant & Machinery	15,000			Salaries	4,850			Prepaid Rent	2,000			Bad-debts	500			Furniture	12,500			Cash in Hand	3,775			Sales Return	1,500			Total	2,66,325	Total	2,66,325	15	CO1
Debit Balance	Amount (Rs.)	Credit Balance	Amount (Rs.)																																																																				
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cash of Which Rs. 75,000 were considered as Payment for goodwill and Balance as her capital.
The following trial Balance was extracted from books as on 31st March 2023.

Debit Balance	Amount (Rs.)	Credit Balance	Amount (Rs.)
Purchases	3,14,000	Sales	5,35,800
Discount Allowed	4,300	Discount Received	5,375
Sundry Debtors	1,00,500	RDD	3,000
Stock (1-4-2022)	1,07,050	Sundry Creditors	81,350
Carriage Inwards	8,125	Capital A/c:	
		- Prajakta	1,62,500
		- Manasavi	87,500
Miscellaneous Expenses	19,600	Cash Paid by Rishika on 1 st April 2022	2,00,000
Motor Vehicle	1,25,000	Bank Overdraft	17,300
Land & Building	2,00,000		
Cash at Bank	12,600		
Telephone Expenses	8,100		
Printing and Stationary	8,725		
Rent and Insurance	8,000		
Bad Debts	1,000		
Investment	1,50,000		
Drawings: Prajakta	12,500		
Manasvi	10,000		
Rishika	5,000		
Total	10,92,825	Total	10,92,825

Additional information:

1. Stock on 31st March, 2023 was Rs. 1,05,625.
 2. Bad Debts Rs. 3000.
 3. Depreciation to be Charge on: Land and Building - 5%, Motor Vehicle – 20%
 4. RDD to be maintained at 10% on Sundry Debtors.
 5. Goods to the value of Rs. 2,500 have been lost by theft.
- You are Required to Prepare:
1. Trading Profit and Loss Account for the year ended 31st March, 2023.
 2. Balance Sheet as on that date.

PTO

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CO2
Library

- Q.2. A) Nihar & Ashish were in partnership sharing profits & losses in the ratio of 2:2:1. Their firm was dissolved as on 31st March, 2023 on which date the Balance Sheet of the firm was as under:

LIABILITIES	AMT(Rs.)	ASSETS	AMT(Rs.)
Capitals		Land & Building	25,000
Pavan	20,000	Plant	15,000
Nihar	40,000	Furniture	20,000
Ashish	40,000	Debtors	30,000
General reserve	30,000	Bank	3,000
Loan from Bank	12,000	Other Current Assets	66,500
Creditors	17,500		
	1,59,500		1,59,500

Rs 1,500 to be provided for realisation expenses. Following were the realisations:

Date	Amt(Rs.)
1 st Realisation	15,000
2 nd Realisation	15,000
3 rd Realisation	25,000
4 th Realisation	50,000

Actual realisation expenses were Rs 1,000 only. Prepare a statement showing distribution of cash by Excess Capital Method.

OR

- B) Ganesh and Kartik are partners sharing Profit and Loss equally, they decided to dissolve the firm on 31st March 2023. Their Balance was as Under:

Balance Sheet As on 31st March 2023.

Liabilities	Amount	Assets	Amount
Creditors	18,400	Building	88,000
Bills Payable	5,600	Furniture	12,000
Reserve Fund	20,000	Debtors	32,000
Capital Account		Stock	24,000
Ganesh	40,000	Bills Receivable	4,000
Kartik	80,000	Cash	4,000
	1,64,000		1,64,000

Assets were realised as Under :

Building Rs. 82,000, Debtors Rs. 22,000, Stock Rs. 20,000. Bills Receivables Rs. 3,200 and Ganesh agreed to take over Furniture for Rs. 10,000, Realisation Expenses amounted to Rs. 2,000.

Show Realisation A/c, Partners Capital A/c and Cash A/c.

15

CO2

Q.3

- A) Following figures are extracted from the books of Hotel Kirti Mahal, Gujarat having 3 departments namely Punjabi, South Indian and Continental for the year ending 31st March 2023.

15

CO3

Particulars	Department Punjabi (Rs.)	Department t South Indian (Rs.)	Department Continental (Rs.)
Stock of goods as on 1 st April 2022	85,000	71,240	87,120
Stock of goods as on 31 st March 2023	1,86,900	1,98,460	1,06,840
Purchases	4,71,360	6,86,520	8,25,220
Sales	5,24,900	7,82,400	10,48,260
Sales Returns	4,900	2,400	8,260
Purchases returns	11,360	6,520	5,220
Wages	15,300	16,500	6,480
<u>Additional Information</u>			
Number of Employees	2	3	5
Area Occupied	500 sq.ft	800 sq.ft	200 sq.ft

Expenses incurred during the year are:-

Rent	30,000	Advertising	36,000
Salaries	53,600	Discount Received	19,600
Office Expenses	36,000	Discount Allowed	9,000
Printing & Stationery	12,000	Audit fees	1,000

-Office expenses to be allocated in sales ratio.

-Allocate printing and stationery equally.

You are required to prepare Departmental Trading and Profit & Loss Account in columnar form of Hotel Kirti Mahal for the year ended 31st March 2023 and General Profit & Loss Account.

OR

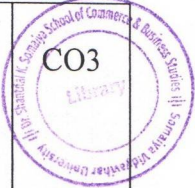
B) The stock of materials on hand on 1st December 2022 was 3900 units @ 3.50 each. The following issues and purchases took place subsequently. Prepare stock ledger under FIFO and Weighted Average Method and calculate value of Cost of Goods Sold.

Date of Purchases	Quantity in units	Rate per unit
2/12/22	1500	4
4/12/22	6000	5.50
18/12/22	1200	5

Date of Issues	Quantity in units	Rate per unit
6/12/22	6900	7
8/12/22	900	8
15/12/22	1400	8.5

15

CO4

Q.4.	<p>Answer the following.</p> <p>A. State the ratio in which following items are to be allocated.</p> <ol style="list-style-type: none"> Staff provident Fund Canteen Expenses Depreciation on Assets <p>B. Explain the concepts:</p> <ol style="list-style-type: none"> FIFO method Weighted Average Method <p>C. Draft format of Profit and Loss Appropriation A/C (in context of Partnership Firm)</p> <p>D. State the order of payment of liabilities in case of dissolution of partnership firm.</p> <p>E. Explain the concept: Realisation A/C</p>	15	 <p>CO3</p> <p>CO4</p> <p>CO1</p> <p>CO2</p> <p>CO2</p>
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Semester (January 2023 to April 2023)			
Examination: End Semester Examination March/April 2023 (UG Programmes)			
Programme code: 01 Programme: B.Com. (Hons.)		Class: FY	Semester: II
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course Code: 131U01C201	Name of the Course: Financial Accounting – II		
Duration: 2 Hrs.	Maximum Marks: 60		
Instructions: 1) All Questions are compulsory with internal choices 2) Assume suitable data if necessary 3) Working Notes should form Part of your Answers			

Questi on No.		Max. Marks	CO Attain ment																																																								
Q.1	<p>A) The following is the Trial Balance of a firm as on 31st March 2023.</p> <table border="1"> <thead> <tr> <th>Debit</th><th>Amt(Rs)</th><th>Credit</th><th>Amt(Rs)</th></tr> </thead> <tbody> <tr> <td>To Drawings</td><td></td><td>By Capitals</td><td></td></tr> <tr> <td>-A</td><td>15,000</td><td>-A</td><td>3,00,000</td></tr> <tr> <td>-B</td><td>10,000</td><td>-B</td><td>2,00,000</td></tr> <tr> <td>-C</td><td>5,000</td><td>-C</td><td>1,50,000</td></tr> <tr> <td>To Opening stock</td><td>30,000</td><td>By Sales</td><td>14,00,000</td></tr> <tr> <td>To Purchases</td><td>9,00,000</td><td>By Creditors</td><td>2,50,000</td></tr> <tr> <td>To Wages</td><td>1,40,000</td><td>By Amount brought by C for goodwill</td><td>50,000</td></tr> <tr> <td>To Furniture</td><td>2,00,000</td><td></td><td></td></tr> <tr> <td>To General Expenses</td><td>60,000</td><td></td><td></td></tr> <tr> <td>To Selling expenses</td><td>14,000</td><td></td><td></td></tr> <tr> <td>To Debtors</td><td>6,26,000</td><td></td><td></td></tr> <tr> <td>To Cash & Bank</td><td>3,50,000</td><td></td><td></td></tr> <tr> <td>Total</td><td>23,50,000</td><td>Total</td><td>23,50,000</td></tr> </tbody> </table> <p>Additional Information:</p> <ol style="list-style-type: none"> A & B were sharing profits & losses in the ratio of 3:2, they decided to admit C as partner from 1st April 2022. The new profit-sharing ratio was 2:2:1 Stock as on 31st March 2019 was Rs 1,80,000 Provide depreciation on furniture at 20% p.a. Interest on partner's capital is to be provided at 12% p.a. No interest on drawings. <p>You are required to prepare profit & loss A/c for the year ended 31st March 2019 & Balance Sheet on that date.</p> <p style="text-align: center;">OR</p> <p>B) Ganesh, Mahesh & Jayesh were in retail business. The partnership agreement provided the following:</p> <ol style="list-style-type: none"> Partners to share Profits & Losses in the ratio of 3:2:1. At the end of the year each partner will be credited with salary of 	Debit	Amt(Rs)	Credit	Amt(Rs)	To Drawings		By Capitals		-A	15,000	-A	3,00,000	-B	10,000	-B	2,00,000	-C	5,000	-C	1,50,000	To Opening stock	30,000	By Sales	14,00,000	To Purchases	9,00,000	By Creditors	2,50,000	To Wages	1,40,000	By Amount brought by C for goodwill	50,000	To Furniture	2,00,000			To General Expenses	60,000			To Selling expenses	14,000			To Debtors	6,26,000			To Cash & Bank	3,50,000			Total	23,50,000	Total	23,50,000	15	CO1
Debit	Amt(Rs)	Credit	Amt(Rs)																																																								
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		15	CO1																																																								

Rs. 12,000 p.a. & Interest on capital balance at 6% p.a.

The Trial Balance of the firm as on 31st March 2023 is as follows:

Particulars	Amt(Rs)	Particulars	Amt(Rs)
Furniture Fittings	66,000	Capitals	
Freehold Premises	1,80,000	-Ganesh	2,40,000
Leasehold Premises	1,35,000	-Mahesh	1,50,000
Purchases	8,40,000	-Jayesh	90,000
Opening Stock	1,26,000	Current A/c	
Salaries	1,92,000	-Ganesh	48,000
Office Expenses	1,35,600	-Mahesh	36,000
Rent	31,500	-Jayesh	24,000
Charges	10,500	Sales	13,95,000
Debtors	1,36,800	Creditors	1,11,000
Bank	1,31,100	Provision for Doubtful Debts	1,500
Drawings			
-Ganesh	51,000		
-Mahesh	33,000		
-Jayesh	27,000		
	20,95,500		20,95,500

Following addition information is given:

- Stock as on 31st March 2023 was Rs 1,08,000.
- Debtors amounting to Rs 1,800 have to be written off as bad and reserve for bad debt to be provided @ 5% p.a.
- Depreciate Furniture @10% p.a.

Prepare Trading & Profit & Loss A/c for the year ended 31/03/2023 and Balance Sheet as on that date.

Q.2

A) Shailesh and Shashank were partners Sharing Profit and Losses in the ratio of 3:2 Their Balance Sheet as on 31st March 2023 was as follows:

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
<u>Capital Account:</u>		Building	7,000
Shailesh	13,000		
Shashank	8,000		
Creditors	17,400	Plant	9,000
Bills Payable	2,600	Debtors	14,000
		Stock	5,000
		Bank	6,000
	41,000		41,000

The firm was Dissolved on the above date and the assets realised as under.

1. Plant Rs. 8,000, Building Rs. 6,000, Stock Rs. 4,000 and Debtors Rs. 12,000.

2. Shailesh agreed to pay of the Bills Payable.

3. Creditors were paid in full.

4. Dissolution expenses were Rs. 1,400.

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CO2

Prepare Realisation A/c, Partners Capital A/c and Bank A/c.

OR

B) Tushar, Harsh and Sachin are partners, Sharing Profit and losses in the ratio of 3:2:1 respectively. The firm dissolved on 31st March, 2023. When their Balance Sheet was as below:

Balance Sheet as on 31-3-2023

Liabilities	Amount	Assets	Amount
<u>Capital Accounts:</u>		Cash and Bank	35,000
Tushar	1,17,500	Fixed Assets	3,15,000
Harsh	73,500	Investment	35,000
Sachin	35,000	Stock	35,000
Reserve	42,000	Debtors	17,500
Secured Loan	63,000		
Bills Payable	35,000		
Creditors	17,500		
	4,37,500		4,37,500

The realisation expenses were estimated Rs. 14,000 but it was actually Rs. 13,000.

The Assets realised as follows:

Realisation	1 st Realisation	2 nd Realisation	3 rd Realisation	4 th Realisation
Amount	87,500	31,500	1,12,000	1,08,500

Prepare a statement showing distribution of cash by applying "Excess Capital Method".

CO2

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Q.3

A) Following figures are extracted from the books of Patel's Super Market, Pune having 3 departments namely "Bakery Products Department", "Beauty Products Department", "Toys Department" for the year ending 31st March 2023.

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CO3

Particulars	Department "Bakery Products"	Department "Beauty Products"	Department "Toys"
Stock of goods on 1-4-2022	19,000	12,000	10,000
Purchases	60,000	40,000	20,000
Sales	90,000	67,500	45,000
Stock of goods on 31-3-2023	22,900	8,600	11,000

Expenses incurred during the year are:-

Rent	9,000	Advertising	4,500
Salaries	36,000	Discount Received	1,200
Carriage Inward	6,000	Discount Allowed	2,700
Sundry expenses	6,000	Donations	5,000
Depreciation on furniture	900	Interest on loan paid	1,000
Interest from investments received	10,000		

You are required to prepare Departmental Trading and Profit & Loss Account in columnar form of Patel' Super Market for the year ended 31st March 2023 and General Profit & Loss Account after considering the following information:-

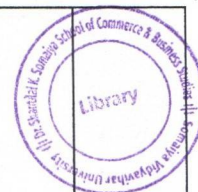
- Area of the departments is in the ratio 4:4:1.
- Salaries are divided amongst all departments in sales ratio.
- Sundry Expenses are divided equally amongst all the departments.
- During the year, goods of Rs.10,200 were transferred from "Bakery Products Department" to "Toys Department".
- Goods of Rs.800 were transferred from "Beauty Products Department" to "Toys Department".
- Depreciation, interest on investments and Donations are on comprehensive policy and hence cannot be allocated amongst the departments.


OR

B) Draw a Stores Ledger Account for the following transactions which took place during the month of March 2023 adopting the FIFO Method and Weighted Average Method and calculate value of Cost of Goods Sold.

15

CO4



	Date	Transaction	Units	Rate			
	01/08/2023	Opening Stock	4000	4			
	05/08/2023	Purchases	2000	4.40			
	10/08/2023	Purchases	3000	4.80			
	20/08/2023	Purchases	3600	5			
	02/08/2023	Issues	3000	8			
	07/08/2023	Issues	2000	10			
	12/08/2023	Issues	2000	10			
	28/08/2023	Issues	4000	12			
Q.4	<p>Answer the following.</p> <p>A. State the ratio in which following items are to be allocated.</p> <ul style="list-style-type: none">i. Employee State Insurance (ESI) Contributionii. Staff Welfare Expensesiii. Electricity Expenses <p>B. Explain two methods of inventory valuation as per AS-2.</p> <p>C. Draft format of Partners Current A/C</p> <p>D. Outline the concept of preferential liabilities in case of dissolution of partnership firm.</p> <p>F. State accounts to be prepared on dissolution of partnership firm.</p>					15	CO3 CO4 CO1 CO2 CO2



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (January 2023 to April 2023)		
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Instructions: 1) All Questions are compulsory with internal choices 2) Assume suitable data if necessary 3) Working Notes should form Part of your Answers		

Question No.		Max. Marks	CO Attainment																																																																																																
Q.1	<p>A) Salman, Arbaz and Sohil carried on business in partnership sharing profits and losses in the ratio of 2: 1: 2 The Trail balance of the firm as on 31st March 2023 was as follows:</p> <table border="1"> <thead> <tr> <th>Particulars</th><th>Amount</th><th>Particulars</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Plant and Machinery</td><td>3,75,000</td><td>Capital A/c</td><td></td></tr> <tr> <td></td><td></td><td>Salman</td><td>2,25,000</td></tr> <tr> <td></td><td></td><td>Arbaz</td><td>1,30,000</td></tr> <tr> <td></td><td></td><td>Sohil</td><td>1,65,000</td></tr> <tr> <td>Investment</td><td>1,25,000</td><td>Sales</td><td>14,12,000</td></tr> <tr> <td>Sales Return</td><td>12,500</td><td>Trade Creditors</td><td>2,17,500</td></tr> <tr> <td>Furniture</td><td>1,17,500</td><td>Commission</td><td>1,250</td></tr> <tr> <td>Motor Vehicles</td><td>1,50,000</td><td>Bills Payable</td><td>90,500</td></tr> <tr> <td>Land and Building</td><td>2,50,000</td><td>Bank Loan</td><td>2,50,000</td></tr> <tr> <td>Purchases</td><td>7,00,000</td><td>Bank Overdraft</td><td>50,000</td></tr> <tr> <td>Opening Stock</td><td>1,15,000</td><td></td><td></td></tr> <tr> <td>Salaries</td><td>1,55,000</td><td></td><td></td></tr> <tr> <td>Office Expenses</td><td>1,00,500</td><td></td><td></td></tr> <tr> <td>Rent and Insurance</td><td>38,750</td><td></td><td></td></tr> <tr> <td>Account Fees</td><td>8,750</td><td></td><td></td></tr> <tr> <td>Debtors</td><td>1,29,000</td><td></td><td></td></tr> <tr> <td>Cash at Bank</td><td>1,09,250</td><td></td><td></td></tr> <tr> <td>Drawings: Salman</td><td>30,000</td><td></td><td></td></tr> <tr> <td> Arbaz</td><td>15,000</td><td></td><td></td></tr> <tr> <td> Sohil</td><td>47,500</td><td></td><td></td></tr> <tr> <td>Bills Receivable</td><td>45,750</td><td></td><td></td></tr> <tr> <td>Printing and Stationary</td><td>17,250</td><td></td><td></td></tr> <tr> <td>Total</td><td>25,41,750</td><td>Total</td><td>25,41,750</td></tr> </tbody> </table> <p>Additional Information: 1. Stock on 31st March 2023 was valued at Rs. 1,66,250. 2. Depreciation: Land & Building at 15% , Furniture at 10%, Plant & Machinery and Motor Vehicles at 20% 3. Provide for the following outstanding expenses as on 31st March, 2023.</p>	Particulars	Amount	Particulars	Amount	Plant and Machinery	3,75,000	Capital A/c				Salman	2,25,000			Arbaz	1,30,000			Sohil	1,65,000	Investment	1,25,000	Sales	14,12,000	Sales Return	12,500	Trade Creditors	2,17,500	Furniture	1,17,500	Commission	1,250	Motor Vehicles	1,50,000	Bills Payable	90,500	Land and Building	2,50,000	Bank Loan	2,50,000	Purchases	7,00,000	Bank Overdraft	50,000	Opening Stock	1,15,000			Salaries	1,55,000			Office Expenses	1,00,500			Rent and Insurance	38,750			Account Fees	8,750			Debtors	1,29,000			Cash at Bank	1,09,250			Drawings: Salman	30,000			Arbaz	15,000			Sohil	47,500			Bills Receivable	45,750			Printing and Stationary	17,250			Total	25,41,750	Total	25,41,750	15	CO1
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Salaries	Rs. 20,000
Printing & Stationary	Rs. 6,000

You are required to prepare:

1. The Trading and Profit and Loss Account for the year ended 31st March, 2023.
2. The Balance Sheet as on that date.

OR

B) Abhishek, Amit and Roy were Sharing Profits and Losses in the ratio of 2:2:1 respectively their Trial Balance as on 31-3-2023 was as follows.

Particulars	Debit (Rs.)	Credit (Rs.)
Capital Accounts:		
- Abhishek	-	40,000
- Amit	-	40,000
- Roy	-	20,000
Drawings:		
- Abhishek	4,000	-
- Amit	4,000	-
- Roy	4,000	-
Current Liabilities		60,000
Closing Stock	70,000	
Other Current Account	1,00,000	
Fixed Assets	60,000	
Reserves	-	30,000
Gross Profit	-	80,000
Administration Expenses	20,000	-
Selling Expenses	10,000	-
	2,70,000	2,70,000

Additional Information:

1. Amit retired on 1-7-2022.
 2. New Profit Sharing ratio between Abhishek and Roy was decided as 3:1.
 3. Abhishek is entitled to a salary of Rs. 6,000 p.a.
 5. Interest on Capital is to be provided @ 10% p.a.
 6. Balance Payable to Amit on his retirement was to be transferred to his loan Account carrying interest @ 10% p.a.
- You are required to prepare profit & loss A/c for the year ended 31st March 2023 & Balance Sheet on that date.

15

CO1

Q.2

A) Pavan, P, Q and R are Partners of M/s Piku Stationers, Sharing Profit and Loss in the ration of 1:1:2

On 30th June, 2021, they decide to Dissolve their firm when their balance sheet was as under

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital:		Goodwill	1,20,000
- P	2,40,000	Building	2,40,000
- Q	1,60,000	Plant	2,68,000
- R	3,00,000	Stock	1,23,000
General Reserve	80,000	Debtors	1,80,000

15

CO2

Loan from Q	40,000	Bills Receivables	37,000
Sundry Creditors	1,60,000	Bank	12,000
	9,80,000		9,80,000

The realisation and expenses of Realisation were as Stated below:

Date	Realisation	Expenses
31 st July	1,10,000	2,000
31 st August	3,40,000	10,000
30 th September	3,50,000	5,000
31 st October	1,62,000	3,000

You are required to prepare statement to show the Piecemeal distribution of cash available under Highest Relative Capital Method.

OR

B) Leela, Manda and Kunda are Partners in the firm 'Janki Stores' sharing Profits and Losses in the ratio of 3:2:1 respectively. On 31st March 2022 they decided to dissolve the firm when their Balance Sheet was as Under.

Balance Sheet as on 31st March 2022.

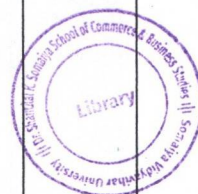
Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors	28,800	Building	1,02,000
Bills Payable	21,600	Machinery	73,000
Capital A/c's		Motor Car	1,67,000
Leela	2,27,160	Goodwill	45,600
Manda	1,44,000	Investment	62,400
Kunda	1,08,000	Debtors	30,600
		Stock	45,000
		Bank	3,3600
	5,29,500		5,29,560

Leela agreed to take over the Building at Rs. 1,23,600. Madan took over Goodwill, Stock and Debtors at Book values and agreed to pay Creditors and Bills payable. Motor Car and Machinery realised Rs. 1,51,080 and Rs. 31,680 respectively. Investment were taken by Kunda at an agreed value of Rs. 55,440, Realisation expenses amounted to Rs. 6,800.

Prepare Realisation A/C, Partners Capital A/C and Bank A/C.

Q.3 A) From the following information of **Maruti Limited**, company having 2 departments **PRESS** and **CROSS**, prepare **Departmental Trading and Profit & Loss A/c, General Profit & Loss A/c** for the year ended 31-12-2019.

Particulars	PRESS (Rs.)	CROSS (Rs.)
Opening stock	2,00,000	1,50,000
Purchases	9,00,000	7,00,000
Sales	10,00,000	7,50,000
Closing Stock	3,50,000	2,50,000



15

CO2

15

CO3

Other Expenses were: Salaries Rs. 2,00,000 ,Rent and Rates Rs.50,000, Selling & Distribution Expenses Rs.7,000, Advertisement expenses Rs. 49,000, Discount Allowed Rs. 56,000, Carriage Inward Rs.16,000, Audit Fees Rs. 10,000, Income Tax Rs.64,000.

Other Information:-

-Salaries are to be allocated in the ratio of 70% and 30% amongst the departments.

-The Floor Space occupied by each department is in the proportion 60% and 40%.

-Audit Fees and income tax are on comprehensive policy and hence cannot be allocated between the departments.

OR

B) Draw a Stores Ledger Account for the following transactions which took place during the month of March 2014 adopting the FIFO Method and Weighted Average Method and calculate value of Cost of Goods Sold.

Date	Transaction	Units	Rate
1 st March	Opening Stock	2000	3
5 th March	Purchases	1000	3.30
10 th March	Purchases	1500	3.40
20 th March	Purchases	1800	3.50
2 nd March	Issues	1500	6
7 th March	Issues	1000	5
12 th March	Issues	1000	5
28 th March	Issues	2000	6

15

CO4

Q.4

Answer the following.

A. State the ratio in which following items are to be allocated.

- Insurance of Asset
- Contribution to provident Fund
- Selling and distribution expenses

B. Discuss methods of valuation of Inventory.

C. State difference between Fixed Capital Method and Fluctuating Capital Method.

D. State the order of payment of liabilities in case of dissolution of partnership firm.

F. Which account is prepared to find out profit or loss on dissolution of partnership firm. Explain its Format.

15

CO3

CO4

CO1

CO2

CO2



Semester (January 2023 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG Programmes)		
Programme code: 01	Class: FY	Semester: II
Programme: B.Com. (Hons.)		
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce
Course Code: 131U01C201	Name of the Course: Financial Accounting – II	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) All Questions are compulsory with internal choices 2) Assume suitable data if necessary 3) Working Notes should form Part of your Answers		

Questi on No.		Max. Marks	CO Attain ment																																																								
Q.1	<p>A) The following is the Trial Balance of a firm as on 31st March 2023.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Debit</th><th>Amt(Rs)</th><th>Credit</th><th>Amt(Rs)</th></tr> </thead> <tbody> <tr> <td>To Drawings</td><td></td><td>By Capitals</td><td></td></tr> <tr> <td>-A</td><td>15,000</td><td>-A</td><td>3,00,000</td></tr> <tr> <td>-B</td><td>10,000</td><td>-B</td><td>2,00,000</td></tr> <tr> <td>-C</td><td>5,000</td><td>-C</td><td>1,50,000</td></tr> <tr> <td>To Opening stock</td><td>30,000</td><td>By Sales</td><td>14,00,000</td></tr> <tr> <td>To Purchases</td><td>9,00,000</td><td>By Creditors</td><td>2,50,000</td></tr> <tr> <td>To Wages</td><td>1,40,000</td><td>By Amount brought by C for goodwill</td><td>50,000</td></tr> <tr> <td>To Furniture</td><td>2,00,000</td><td></td><td></td></tr> <tr> <td>To General Expenses</td><td>60,000</td><td></td><td></td></tr> <tr> <td>To Selling expenses</td><td>14,000</td><td></td><td></td></tr> <tr> <td>To Debtors</td><td>6,26,000</td><td></td><td></td></tr> <tr> <td>To Cash & Bank</td><td>3,50,000</td><td></td><td></td></tr> <tr> <td>Total</td><td>23,50,000</td><td>Total</td><td>23,50,000</td></tr> </tbody> </table> <p>Additional Information:</p> <ol style="list-style-type: none"> A & B were sharing profits & losses in the ratio of 3:2, they decided to admit C as partner from 1st April 2022. The new profit-sharing ratio was 2:2:1 Stock as on 31st March 2019 was Rs 1,80,000 Provide depreciation on furniture at 20% p.a. Interest on partner's capital is to be provided at 12% p.a. No interest on drawings. <p>You are required to prepare profit & loss A/c for the year ended 31st March 2019 & Balance Sheet on that date.</p> <p style="text-align: center;">OR</p> <p>B) Ganesh, Mahesh & Jayesh were in retail business. The partnership agreement provided the following:</p> <ol style="list-style-type: none"> Partners to share Profits & Losses in the ratio of 3:2:1. At the end of the year each partner will be credited with salary of 	Debit	Amt(Rs)	Credit	Amt(Rs)	To Drawings		By Capitals		-A	15,000	-A	3,00,000	-B	10,000	-B	2,00,000	-C	5,000	-C	1,50,000	To Opening stock	30,000	By Sales	14,00,000	To Purchases	9,00,000	By Creditors	2,50,000	To Wages	1,40,000	By Amount brought by C for goodwill	50,000	To Furniture	2,00,000			To General Expenses	60,000			To Selling expenses	14,000			To Debtors	6,26,000			To Cash & Bank	3,50,000			Total	23,50,000	Total	23,50,000	15	CO1
Debit	Amt(Rs)	Credit	Amt(Rs)																																																								
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		15	CO1																																																								

Rs. 12,000 p.a. & Interest on capital balance at 6% p.a.

The Trial Balance of the firm as on 31st March 2023 is as follows:

Particulars	Amt(Rs)	Particulars	Amt(Rs)
Furniture Fittings	66,000	Capitals	
Freehold Premises	1,80,000	-Ganesh	2,40,000
Leasehold Premises	1,35,000	-Mahesh	1,50,000
Purchases	8,40,000	-Jayesh	90,000
Opening Stock	1,26,000	Current A/c	
Salaries	1,92,000	-Ganesh	48,000
Office Expenses	1,35,600	-Mahesh	36,000
Rent	31,500	-Jayesh	24,000
Charges	10,500	Sales	13,95,000
Debtors	1,36,800	Creditors	1,11,000
Bank	1,31,100	Provision for Doubtful Debts	1,500
Drawings			
-Ganesh	51,000		
-Mahesh	33,000		
-Jayesh	27,000		
	20,95,500		20,95,500

Following addition information is given:

- Stock as on 31st March 2023 was Rs 1,08,000.
 - Debtors amounting to Rs 1,800 have to be written off as bad and reserve for bad debt to be provided @ 5% p.a.
 - Depreciate Furniture @10% p.a.
- Prepare Trading & Profit & Loss A/c for the year ended 31/03/2023 and Balance Sheet as on that date.

Q.2

A) Shailesh and Shashank were partners Sharing Profit and Losses in the ratio of 3:2 Their Balance Sheet as on 31st March 2023 was as follows:

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
Capital Account:		Building	7,000
Shailesh	13,000		
Shashank	8,000		
Creditors	17,400	Plant	9,000
Bills Payable	2,600	Debtors	14,000
		Stock	5,000
		Bank	6,000
	41,000		41,000

The firm was Dissolved on the above date and the assets realised as under.

- Plant Rs. 8,000, Building Rs. 6,000, Stock Rs. 4,000 and Debtors Rs. 12,000.
- Shailesh agreed to pay of the Bills Payable.
- Creditors were paid in full.
- Dissolution expenses were Rs. 1,400.

15

CO2



15 CO2

Prepare Realisation A/c, Partners Capital A/c and Bank A/c.

OR

B) Tushar, Harsh and Sachin are partners, Sharing Profit and losses in the ratio of 3:2:1 respectively. The firm dissolved on 31st March, 2023. When their Balance Sheet was as below:

Balance Sheet as on 31-3-2023

Liabilities	Amount	Assets	Amount
<u>Capital Accounts:</u>		Cash and Bank	35,000
Tushar	1,17,500	Fixed Assets	3,15,000
Harsh	73,500	Investment	35,000
Sachin	35,000	Stock	35,000
Reserve	42,000	Debtors	17,500
Secured Loan	63,000		
Bills Payable	35,000		
Creditors	17,500		
	4,37,500		4,37,500

The realisation expenses were estimated Rs. 14,000 but it was actually Rs. 13,000.

The Assets realised as follows:

Realisation	1 st Realisation	2 nd Realisation	3 rd Realisation	4 th Realisation
Amount	87,500	31,500	1,12,000	1,08,500

Prepare a statement showing distribution of cash by applying "Excess Capital Method".

Q.3 A) Following figures are extracted from the books of Patel's Super Market, Pune having 3 departments namely "Bakery Products Department", "Beauty Products Department", "Toys Department" for the year ending 31st March 2023.

15 CO3

Particulars	Department "Bakery Products"	Department "Beauty Products"	Department "Toys"
Stock of goods on 1-4-2022	19,000	12,000	10,000
Purchases	60,000	40,000	20,000
Sales	90,000	67,500	45,000
Stock of goods on 31-3-2023	22,900	8,600	11,000

Expenses incurred during the year are:-

Rent	9,000	Advertising	4,500
Salaries	36,000	Discount Received	1,200
Carriage Inward	6,000	Discount Allowed	2,700
Sundry expenses	6,000	Donations	5,000
Depreciation on furniture	900	Interest on loan paid	1,000
Interest from investments received	10,000		

You are required to prepare Departmental Trading and Profit & Loss Account in columnar form of Patel' Super Market for the year ended 31st March 2023 and General Profit & Loss Account after considering the following information:-

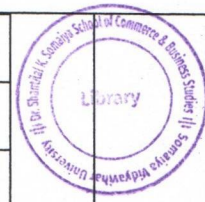
- Area of the departments is in the ratio 4:4:1.
- Salaries are divided amongst all departments in sales ratio.
- Sundry Expenses are divided equally amongst all the departments.
- During the year, goods of Rs.10,200 were transferred from "Bakery Products Department" to "Toys Department".
- Goods of Rs.800 were transferred from "Beauty Products Department" to "Toys Department".
- Depreciation, interest on investments and Donations are on comprehensive policy and hence cannot be allocated amongst the departments.

OR

B) Draw a Stores Ledger Account for the following transactions which took place during the month of March 2023 adopting the FIFO Method and Weighted Average Method and calculate value of Cost of Goods Sold.

15

CO4



Date	Transaction	Units	Rate	
01/08/2023	Opening Stock	4000	4	
05/08/2023	Purchases	2000	4.40	
10/08/2023	Purchases	3000	4.80	
20/08/2023	Purchases	3600	5	
02/08/2023	Issues	3000	8	
07/08/2023	Issues	2000	10	
12/08/2023	Issues	2000	10	
28/08/2023	Issues	4000	12	

Q.4 Answer the following.

A. State the ratio in which following items are to be allocated.

- i. Employee State Insurance (ESI) Contribution
- ii. Staff Welfare Expenses
- iii. Electricity Expenses

B. Explain two methods of inventory valuation as per AS-2.

C. Draft format of Partners Current A/C

D. Outline the concept of preferential liabilities in case of dissolution of partnership firm.

F. State accounts to be prepared on dissolution of partnership firm.

15

CO3

CO4

CO1

CO2

CO2



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (January 2022 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG Programmes)		
Programme code: 051	Class: FYBCOM	Semester: II
Programme: BCom Honours		
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce honours
Course Code: 131U01N201	Name of the Course: Professional communication skills	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3)		

Que stion No.		Max. Mark s	CO
Q.1	a. Explain the process of communication and explain the elements of the process of communication in detail. [7] b. Compare Oral and Written communication and state which communication form is better than the other and in what way. [8] OR c. Illustrate various types of listening and give appropriate examples. [15]	15	CO1 CO1 CO1
Q.2	a. Compare Interpersonal and Intrapersonal communication on the basis of their advantages and disadvantages. [8] b. Describe the advantages of Mass line communication and state some examples. [7] OR c. Draft a Resume for the post of receptionist cum clerk in the chronological format. [15]	15	CO2 CO2 CO2
Q.3	a. State the positive and negative effects of communication in detail. [8] b. Elaborate the use of Telex in the business organization and describe the disadvantages of Telex for the business firms. [7] OR c. Elaborate the importance of Video and satellite communication during the time of pandemic and after pandemic how it is useful to the educational field. [15]	15	CO3 CO3 CO3
Q.4	Explain the concepts in detail [5 marks each] 1. Instant messages 2. Dissonance theory of communication. 3. Political socialization 4. Telephone as a means of communication 5. Conflict management through communication.	15	CO4



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (January 2022 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG Programmes)		
Programme code: 081	Class: FYBCOM	Semester: II
Programme: BCom Honours		
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce honours
Course Code: 131U01N201	Name of the Course: Professional communication skills	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3)		

Question No.		Max. Marks	
Q.1	a. Define and explain "Communication" in detail. [7] b. Illustrate with the help of examples, Spatial language in day-to-day life. [8] OR c. Describe Listening and distinguish between listening and hearing. [7] d. Describe the importance of effective listening and state various barriers in effective listening. [8]	15	CO1 CO1 CO1 CO1
Q.2	a. Analyze the advantages of Interpersonal communication and state some examples related to it. [7] b. Compare the Mass line and Mass communication with respect to the public relation made by political parties. [8] OR c. Draft a resume for the post of management trainee in the functional format. [15]	15	CO2 CO2 CO2
Q.3	a. Enumerate the advantages and disadvantages of computers to the modern business organization. [15] OR b. Describe the working of Smartphones. How is it better than the function phone? State the advantages and disadvantages of mobile phones. [15]	15	CO3 CO3
Q.4	Explain the concepts in detail. [5 marks each] 1. Electronic mail 2. Cultivation theory of communication. 3. Political communication 4. Art of persuasion 5. Employee engagement through communication.	15	CO4



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Semester (January 2023 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG/PG Programmes)		
Programme code: 01 Programme: BCOM H	Class: FY	Semester: II
Name of the Constituent College:	Name of the Department Commerce honours	
Course Code: 131U01V201	Name of the Course: Media Marketing	
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	<p>a. "Facebook attracts the broadest group of potential buyers." Justify this statement if you think that advertising on Facebook will attract more people than the other channels. [7]</p> <p>b. Outline various types of motivators and explain them in detail. [8]</p> <p>OR</p> <p>c. Describe some Successful new media marketing strategies in detail. [15]</p>	15	CO1 CO1 CO1
Q.2	<p>a. Compare Rational and emotional motives in detail. [7]</p> <p>b. What is Digital marketing? State and explain the recent trends in Digital marketing. [8]</p> <p>OR</p> <p>c. What is Television advertisement? State the major changes in Television history. Also state the role of Television in Media planning [15]</p>	15	CO2 CO2
Q.3	<p>a. Describe e-mail marketing and state its importance in selling banking products. [7]</p> <p>b. Do you agree that Omnichannel marketing is now vital for most of business organizations? if yes justify with suitable examples. [8]</p> <p>OR</p> <p>c. Summarize some best practices of B2B marketing strategies. [15]</p>	15	CO3 CO3 CO4
Q.4	<p>Explain the concepts</p> <ol style="list-style-type: none">1. Pull marketing2. Game advertisement3. ATL marketing4. SEO(Search Engine Optimization)5. Ad groups6. Cookies	15	CO4



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Semester (January 2023 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG/PG Programmes)		
Programme code: 01 Programme: BCOM H	Class: FY	Semester: II
Name of the Constituent College:	Name of the Department Commerce honours	
Course Code: 131U01V201	Name of the Course: Media Marketing	
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	<p>a. "Unlike many other social media platforms, Twitter is almost entirely focused on individuals. With that in mind" Justify the statement if you think that Twitter boosts the sale of products if advertised on Twitter. [7]</p> <p>b. Describe and explain in detail, the "Elaborate Likely Hood Model (ELM)" [8]</p> <p>OR</p> <p>c. What is Media marketing? Describe How new media marketing is changing e-commerce. [15]</p>	15	CO1 CO1 CO1
Q.2	<p>a. What is Market segmentation? State and explain the benefits of segmenting the audiences to customers and companies. [15]</p> <p>OR</p> <p>b. State and explain the history of Mobile advertising. Also, state the advantages and disadvantages of Mobile advertising. [15]</p>	15	CO2 CO2
Q.3	<p>a. Describe Digital marketing in detail. Outline the components of Digital marketing with the help of some inferences related to it. [7]</p> <p>b. E-mail is getting more personalized nowadays, Support this statement by giving suitable illustrations of daily life. [8]</p> <p>OR</p> <p>c. What is B2B marketing? Propose some best practices of B2B marketing for selling industrial goods to wholesale traders. [15]</p>	15	CO3 CO3 CO4
Q.4	<p>Explain the concepts</p> <ol style="list-style-type: none">1. CTA(Call to Action)2. Push Marketing3. Display Ads4. Blogs5. Display URL	15	CO4



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Semester (January 2023 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG/PG Programmes)		
Programme code: 131U01C202	Class: FY	Semester: II
Programme: B.Com.(Hons.)		
Name of the Constituent College: SKSC	Name of the Department: Commerce	
Course Code:	Name of the Course: Marketing & Service Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	Co Attainment
Q.1A	Define marketing. Suggest important marketing goals?	08	CO1 & CO2
B	Define CRM. Explain different types of CRM?	07	
	OR		
Q.1C	Define marketing environment. Explain various components of marketing environment?	08	CO3 & CO4
D	Justify psychographic segmentation and its variables?	07	
Q.2A	Explain in brief Product Life Cycle?	08	CO4 & C05
B	Explain personal selling and advertising.	07	
	OR		
C	Describe in detail stages of new product development?	08	
D	Define service management. Explain its characteristics.	07	
Q.3A	Distinguish between Back office and Front office.	08	CO4 & C05
B	Summarize in details classification of services with reference to trade services.	07	
	OR		
C	Explain transport sectors and companies Within the Travel and Tourism Industry with examples	08	
D	Explain in brief marketing educational services?	07	
Q.4	<p>Solve the following case study:</p> <p>India is a popular tourist destination that attracts millions of visitors each year from all over the world. The country is known for its rich cultural heritage, diverse landscapes, and a wide range of tourist attractions.</p> <p>Some of the popular tourist destinations in India include the iconic Taj Mahal in Agra, the serene backwaters of Kerala, the vibrant city of Mumbai, the historic forts and palaces of Rajasthan, the pristine beaches of Goa, and the picturesque hill stations of Shimla and Darjeeling.</p>	15	CO5

The Indian tourism industry has undergone significant growth in recent years, with the government and private sector investing heavily in the sector. The industry is a major contributor to the country's economy, providing employment opportunities and generating revenue.

The Indian government has launched several initiatives to promote tourism in the country, such as the "Incredible India" campaign, which aims to showcase the diverse culture and heritage of India to the world. The government has also introduced e-visa facilities for tourists from several countries to facilitate easy travel to India. It is a diverse and vibrant industry that contributes significantly to the country's economy.

However, the Indian tourism industry still faces several challenges, such as inadequate infrastructure, safety concerns, and environmental issues. The government and private sector are working together to address these challenges and ensure sustainable growth in the industry.

Overall, India's tourism industry is a vibrant and dynamic sector that offers a unique and unforgettable experience to visitors from around the world.

Questions:

- A. Give a list a major problem faced by Indian Tourism?
- B. Suggest valuable inputs keeping in mind the challenges faced by Indian Tourism.?
- C. Define tourism. Explain nature of tourism?



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Examination: End Semester Examination March/April 2023 (UG/PG Programmes)		
Programme code: 131U01C202 Programme: B.Com(Hons.)	Class: FY	Semester: II
Name of the Constituent College:	Name of the Department:Commerce	
Course Code:	Name of the Course: Marketing & Service Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	Co Attainment
Q.1A	Explain in details marketing concepts?	08	CO1 & CO2
B	Summarize recent trends in marketing?	07	
	OR		
Q.1C	Explain in brief micro and macro environment?	08	CO3 & CO4
D	Elaborate in brief economic factors?	07	
Q.2A	Explain the factors which are affecting the physical distribution channels.	08	CO4 & CO5
B	Enumerate different types of market channels.	07	
	OR		
C	Describe in details stages of new product development?	08	
D	Summarize in details classification of services with reference to banking.	07	
Q.3A	Elaborate the service process as a key to a business with its characteristics.	08	CO5
B	Explain Step Process for Managing Service Processes.	07	
	OR		
C	Explain in brief healthcare marketing strategies.	08	
D	Distinguish between tourism and travel industry.	07	
Q.4	Solve the following case study: The healthcare sector in India is a complex and diverse industry that includes public and private hospitals, clinics, diagnostic centers, medical device manufacturers, pharmaceutical companies, and health insurance providers. India has made significant progress in improving healthcare access and outcomes in recent years, but challenges remain, especially in rural areas where access to quality healthcare services is limited. India's healthcare system is primarily financed through public and private sources, with the government being the primary provider of healthcare services in the country. The government	15	

	<p>has implemented several health initiatives, including the National Health Policy, Ayushman Bharat Scheme, and Mission Indra Dhanush, to improve access to healthcare services and achieve universal health coverage.</p> <p>The private sector also plays a crucial role in the healthcare sector in India, with private hospitals and clinics accounting for a significant proportion of the country's healthcare infrastructure. The sector is also home to a thriving medical tourism industry, with patients from around the world traveling to India for affordable medical treatments.</p>		
	<p>Despite these positive developments, the healthcare sector in India faces several challenges, including inadequate infrastructure and resources, shortage of skilled healthcare professionals, and high out-of-pocket expenditure for patients. However, the Indian government's continued efforts to improve healthcare access and outcomes, coupled with a growing focus on healthcare innovation and technology, provide reasons for optimism for the future of the sector.</p> <p>Questions:</p> <ol style="list-style-type: none"> Highlight the major challenges faced by health care sector in India. Suggest few important solutions for the challenges faced by health care sector in India. Elaborate creative marketing ideas for healthcare organizations. 		



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Semester (January 2023 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG/PG Programmes)		
Programme code: 01	Class: FY	Semester: II
Programme: BCOM(H)		
Name of the Constituent College: S K Somaiya College	Name of the Department: Commerce	
Course Code: 131U01C203	Name of the Course: Business Law II	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: All the questions are compulsory.		

Question No.		Max. Marks	Co Attainment
Q.1	(A) Explain the Rights of Bailee. (8)	15	CO1
	(B) Enumerate the parties under the Contract of Indemnity and explain the right available to the Indemnity Holder. (7)		CO1
	OR (C) Discuss the Rights, liabilities, and subrogation of Guarantor. (15)		CO1
Q.2	(A) 'Some people even share the profits, but they are not partners,' write a note on this. (8)	15	CO2
	(B) Explain the contents of Partnership Deed. (7)		CO2
	OR (C) Elaborate provision relating to Dissolution of partnership. (15)		CO2
Q.3	(A) Explain the features of LLP. (8)	15	CO3
	(B) Elaborate the constitution and powers of the District Consumer Court. (7)		CO4
	OR (C) The LLP Act is enacted to include the advantages of Partnership and Company. Explain how LLP is different from Partnership and Company. (15)		CO3
Q.4	Sunshine is an Event Management LLP. Ms. Naina is doing modeling work for Sunshine LLP. For one of the events, the	15	

	<p>Sunshine LLP gave Ms. Naina a very expensive dress to wear. After the event Naina gave the dress for dry-clean purposes to the Black and White Laundry. When she received the dress back from the laundry it was damaged. She asked the Laundry to pay the cost of the dress i.e., Rs 25 Lacs as because of them the dress got damaged. The owner of the laundry refused to pay anything. As the dress was damaged the LLP sued Ms. Naina. During the case it was found that the LLP has only one designated partner. Answer the following questions:</p> <p>(A) What will the Black and White Laundry be called? And what are their duties? (5)</p>		
	<p>(B) If the Laundry is refusing to pay any amount to Ms. Naina for the damage, can Ms. Naina file a case? If yes then in which court she can file the case? (5)</p> <p>(C) Explain the provision of Designated Partner to Ms. Naina to make her case strong. (5)</p>		<p>CO1</p> <p>CO4</p> <p>CO3</p>



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Semester (January 2023 to April 2023)			
Examination: End Semester Examination March/April 2023 (UG/PG Programmes)			
Programme code: 01		Class: FY	Semester: II
Programme: BCOM(H)			
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course Code: 131U01C203		Name of the Course: Business Law II	
Duration: 2 Hrs.		Maximum Marks: 60	
Instructions: All the questions are compulsory			

Question No.		Max. Marks	Co Attainment
Q.1	(A) Explain with proper examples the difference between Indemnity and Guarantee. (8)	15	CO1
	(B) Explain the reasons for discharge of Surety with an example. (7)		CO1
	OR (C) Elaborate the rights and duties of Bailor and Bailee. (15)		CO1
Q.2	(A) Explain the types of partners. (8)	15	CO2
	(B) Enumerate the implied liabilities of partners. (7)		CO2
	OR (C) The Registration of Partnership is not mandatory except in the State of Maharashtra. Comment on the consequences of non-registration of Partnership. (15)		CO2
Q.3	(A) The LLP is different from Partnership, as there is requirement of Designated partner in LLP. Explain who is Designated Partner with proper provisions. (8)	15	CO3
	(B) Elaborate the definition of Consumer and Complaint and explain how a complaint is filed under the Consumer Protection act? (7)		CO4
	OR (C) The Consumer Protection Act is quasi-judicial in nature. Explain the reason for this by taking reference from the		CO4

	constitution and powers of the District, State and National Consumer Redressal Forums. (15)		
Q.4	<p>The Metropolis LLP is doing business of supplying the surgical instruments to the hospitals. The LLP has 150 partners. During the pandemic period LLP made huge profits as the demand for surgical instruments was very high. The Designated partners are in opinion to convert the LLP into a Private Company as they are thinking that by converting into a company the LLP will get the separate legal entity. The LLP is taking loans for such conversion for which they need to provide a guarantor. Also, for such conversion the LLP requires consent from their creditors and some wholesale suppliers. But the suppliers are not giving consent to the LLP. The suppliers have filed a case against the LLP in Consumer Courts.</p> <p>Answer the following questions:</p> <p>(A) Whether the thinking that LLP will get the separate legal entity only after converting into a Private company is right? (5)</p> <p>(B) The Designated partner has some doubts relating to the guarantor's role, Explain to him the rights of Guarantor against the Principal Debtor. (5)</p> <p>(C) Whether the supplier is doing correct by filing the case against the LLP in Consumer Courts? Give reason for your answer. (5)</p>	15	<p>CO3</p> <p>CO1</p> <p>CO4</p>



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Semester (January 2023 to April 2023)			
Examination: End Semester Examination March/April 2023 (UG/PG Programmes)			
Programme code: 01		Class: FY	Semester: II
Programme: BCOM(H)			
Name of the Constituent College: S.K. Somaiya College		Name of the Department: Commerce	
Course Code: 131U01C203		Name of the Course: Business Law II	
Duration : 2 Hrs.		Maximum Marks : 60	
Instructions: All the questions are compulsory			

Question No.		Max. Marks	Co Attainment
Q.1	<p>(A) Write a note on features of the Contract of Indemnity. (8)</p> <p>(B) Elaborate the Duties of Bailee. (7)</p> <p style="text-align: center;">OR</p> <p>(C) Mr. Zor is taking a loan from the Bank. In case Mr. Zor defaults on payment of EMI, Mr. Nic is required to pay on behalf of Mr. Zor. Explain who Mr. Nic is under the Special Contract Act? And explain all relevant provisions relating to it. (15)</p>	15	<p>CO1</p> <p>CO1</p> <p>CO1</p>
Q.2	<p>(A) Discuss the essentials of Partnership. (8)</p> <p>(B) Explain the provision of Public Notice. (7)</p> <p style="text-align: center;">OR</p> <p>(C) Balaji Logistics Firm has four partners, Kabir, Rahul, Raj, Yash. In the year 2021, Kabir decided to retire from the partnership to start his own business. While retiring he got consent from all the partners to include his son Shiva who is 17-year-old as a partner. As a Law student commented on this situation, whether such admission is allowed or not? (15)</p>	15	<p>CO2</p> <p>CO2</p> <p>CO2</p>
Q.3	<p>(A) Enumerate the advantages of LLP Act, 2008 (8)</p> <p>(B) The LLP registration is mandatory in India. Explain in detail the provision relating to registration of LLP (7)</p> <p style="text-align: center;">OR</p>	15	<p>CO3</p> <p>CO3</p> <p>CO4</p>

	(C) In the year 1986 the Consumer Protection Act (CPA) was enacted. Before 1986 all the disputes of consumers were filed in the Civil Court. Explain the advantages of CPA and the rights of consumers. (15)		
Q.4	<p>Neetu travels to a Partnership firm organized a Char Dham Yatra tour. They got a very good response. Immediately 50 bookings were made. During the Char Dham Yatra, the bus met with an accident in which 15 tourists got injured. Neetu travels paid Rs. 10,000/- as a composition to the injured person. But the tourists were not happy with the amount of composition. From the partnership firm out 5 partners 3 partners were not ready to pay any more amount than Rs. 10,000/-.</p> <p>Answer following question:</p> <p>(A) Under which Special Contract, Neetu travels is under duty to pay compensation to the tourists? (5)</p> <p>(B) If the tourist wants to file a case against Neetu travels, where can they file this case? (5)</p> <p>(C) If out of 5 partners 2 partners are willing to get out of partnership, what are the provisions available for them under the Indian Partnership Act, 1932? (5)</p>	15	<p>CO1</p> <p>CO4</p> <p>CO2</p>



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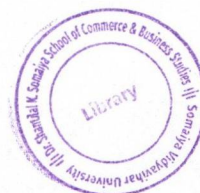
Semester (November 2022 to April 2023)		
Examination: End Semester Examination March/April 2023 (UG Programmes)		
Programme code: 01	Class: FY	Semester: II
Programme: B. Com Hons		
Name of the Constituent College: SKSC		Name of the Department: Commerce
Course Code: 131U01V203	Name of the Course: Retail Management	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Draw neat diagrams 2)Use examples wherever required		

Question No.		Max. Marks	CO
Q.1		15m	
A	Examine the various factors that make Green Retailing an Important concept.	10m	1
B	Discuss any five characteristics that describes a Retail Customer.	5m	2
	OR		
C	Construct a Plan that describes Process of Merchandising Planning.	10m	3
D	List the Responsibilities of Store Manager.	5m	4
Q.2		15m	
A	Elaborate on the elements of Exterior and Interior of Store Design.	10m	4
B	Discuss all the factors that describes the Sources of Merchandise.	5m	3
	OR		
C	Explain in detail any 8 characteristics of Changing profile of Retail Customers.	10m	2
D	Discuss all the factors that describes the scope of Retail Management.	5m	1
Q.3		15m	
A	Examine all the factors that lead to the Relevance of CRM in Retail.	10m	2
B	Determine all the advantages associated to I.T in Retail.	5m	1
	OR		
C	Inspect all the factors that can be listed as Relevance & Tools of Visual Merchandising.	10m	4
D	Explain the need for Private Label.	5m	3
Q.4	CASE STUDY	15m	
	<p>The history of Pantaloon Retail (India) Limited (PRIL) can be traced to the mid-1980s, when Biyani, a commerce graduate quit his family business of trading textiles and yarn to start manufacturing apparels. In 1987, PRIL was incorporated as Manz Wear Pvt. Ltd. and manufactured readymade trousers under the 'Pantaloon' brand. On September 20, 1991, Manz Wear Pvt. Ltd., went public and in 1992, the name was changed to Pantaloon Fashions (India) Limited (PFIL). At that time, the company was distributing its garments across India through multi-brand garment stores.</p> <p>In 1992, the company inaugurated its first exclusive men's store called Pantaloons Shoppe and by 1995, the number of stores had grown to 70, with most of them being franchisee outlets.</p>		

<p>In March 2006, the Pantaloon Knowledge Group, as part of its restructuring and expansion plans, changed its identity to the 'Future Group.' The new group was set up to drive growth through the use of consumer insights and scenario planning to design future retail delivery formats. Kishore Biyani, Chairman, PRIL, said, "India is changing rapidly and we believe that rather than look at the past to extrapolate or the West to emulate, we have to prepare ourselves by planning scenarios based on innovative and original research."</p> <p>As a part of the restructuring initiative, Biyani sought to take PRIL beyond conventional retail and cover the entire consumer space. PRIL forayed into many businesses and formats by establishing subsidiaries and forming joint ventures with other companies. In January 2005, Pantaloon Industries Limited (PIL), a group company, acquired a 68 percent stake in the apparel company Indus League Clothing Ltd.</p> <p>The restructuring and expansion drive prompted Biyani to bring in new talent and professionalize the business. The group sought to utilize the expertise of the highly qualified and experienced executives to oversee the group's initiatives.</p> <p>At the senior management level, the group hired high profile executives from reputed organizations like Goldman Sachs , Coca-Cola India, etc. In addition to bringing in new talent at the senior management level, PRIL also tied up with a few management schools to create a management talent pool for the lower levels of the organization.</p>		
<p>1) Describe the Relevance and Need of HRM for any retail unit. List how pantaloons used HRM concept from the above case.</p>	8m	2
<p>2) Recommend Solutions and Strategies that can be initiated by Pantaloons to beat the cut throat competition in the apparel Industry.</p>	7m	1,3&4



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Programme code: 01	Class: FY	Semester: II
Programme: B. Com Hons		
Name of the Constituent College: SKSC		Name of the Department: Commerce
Course Code: 131U01V203	Name of the Course: Retail Management	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Draw neat diagrams 2)Use examples wherever required		

Question No.		Max. Marks	CO
Q.1		15m	
A	Examine the various Factors that responsible for the growth of Organized Retailing.	10m	1
B	Discuss the various factors that make Market Research as an important tool to understand Retail markets & shoppers.	5m	2
	OR		
C	Explain in detail the Principles Of Merchandising.	10m	3
D	List all the points that describes the relevance of Digital signage.	5m	4
Q.2		15m	
A	Evaluate the different factors in detail that are termed as 5's of Retail operations .	10m	4
B	Explain the concept of Buying Cycle.	5m	3
	OR		
C	Elaborate on CRM Retention Approaches.	10m	2
D	Discuss in detail the relation of Globalization & Retailing.	5m	1
Q.3		15m	
A	Discuss the various factors influencing a Retail Shopper.	10m	2
B	List all the factors that make Airport Retailing very relevant.	5m	1
	OR		
C	Inspect all the factors in relation to Store Atmospherics & Aesthetics.	10m	4
D	Examine any 4 different Pricing Strategies.	5m	3
Q.4	CASE STUDY	15m	
	<p>E-commerce transactions in India are gaining high popularity at a very fast pace majorly because of its attributes of ease of shopping, good discounts, social media interaction, cash backs, cash on delivery mode of payment, etc. The industry is all set to grow and break the records considering the recent show of success of many E-commerce companies Inc. in their capability to raise their funds. Flipkart – India's leading e-commerce Company headquartered at Bangalore, Karnataka.</p> <p>The overall value of the company is good, but it is facing tough competition from its global as well as local competitors. But in India, it is the most superior E- business portal which is aggressively expanding and planting its</p>		

	roots deep into the Indian markets and at the same time shifting the mindset of the people i.e from going and shopping from physical stores to online stores, which is enormous.		
1)	Describe the Initial challenges faced by Flipkart. Discuss in detail on disadvantages involved in E-tailing Business.	8m	1
2)	Recommend solutions to manage merchandise, meet supply chain and to promote more business compared to the other competitors.	7m	2,3&4