SOMAIYA
VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Bachelor of Commerce (Hons.)	SEM: III
	OCT-2022

Sr. No.	Subject	Available
1.	Business Statistics	
2.	131U01C102 – Financial A/C III (A)	
3.	131U01C104 – Financial Management I (A)	
4.	131U01C104 – Financial Management (B)	
5.	131U01K301 – IT in Commerce (A)	
6.	131U01K301 – IT in Commerce (B)	
7.	131U01K301 – Quantitative Methods I	
8.	131U01C301 – Organization Structure (A)	
9.	131U01C303 – Company Law 2013	
10.	131U01C305 – Fundamentals of OB & HR (A)	
11.	131U01C104- Financial Management I (C)	
12.	131U01C102- Financial A/c III (B)	
13.	131U01C301- Organization Structure (B)	
14.	131U01C305- Fundamentals of OB & HR (B)	

October 2022
Examination: Semester Examination (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:	Name of the Course: Business Statistics	
Duration : 2 Hr.	Maximum Marks : 60	

Instructions: 1) All questions are compulsory. 2) Figures to the right indicates full marks.

Q. NO.		Max. Marks
Q1	a) Find Arithmetic mean and mode for the following distribution: [8 M]	

Class interval	60-75	75-90	90-105	105-120	120-135	135-150
Frequency	3	3	6	5	7	6

Q1. b) Find quartile deviation and the coefficient of quartile deviation. [7 M]

Class	5-10	10-15	15-20	20-25	25-30	30-35	35-40
Frequency	6	8	17	21	15	11	2

Or

Q1 c) Find the variance and standard deviation of the following data. Also find the coefficient of variation. [8 M]

Class Interval	20-40	40-60	60-80	80-100	100-120	120-140
Frequency	7	12	16	13	13	4

Q1 d) Find the second quartile, third decile and eighty-seventh percentile for the following data. [7 M]

Rain fall in cms.	20-25	25-30	30-35	35-40	40-45	45-550	50-55
No. of years	2	5	8	12	10	7	6

Q2 a) The following data is about size of garment and daily pocket allowance for eight children. Calculate the Karl Pearson's coefficient of correlation and interpret it. 8 M

X	20	22	18	17	10	25	7	15
Y	15	17	16	10	5	19	4	8

Q2 b) ANWER THE FOLLOWINGS:- [7 M]
i) What is the chance that a leap year selected at random will contain 53 Fridays?
ii) What is the chance that a non-leap year selected at random will contain 53 Tuesdays?

Or

Q2 c) Find Spearman's coefficient of correlation for the following data. [8 M]

X	33	37	42	23	21	15	13	30	39
Y	17	27	32	12	13	11	9	25	30

Q2 d) A newspaper boy ha the following probability distribution of selling a fashion magazine.
[7 M]

No. of copies sold	10	11	12	13	14
Probability	0.10	0.15	0.20	0.25	0.30

Each magazine cost him Rs. 30/- and is sold at Rs.50/-. The newspaper boy cannot return the unsold copies. Determine optimum number of the copies the newspaper boy should order using EMV criterion.

Q3

a) Find moving averages for the following time series of the following companies.
[8 M]

i) by 3-yearly moving average method

Years	2000	2001	2002	2003	2004	2005	2006	2007
Exports	46	53	72	57	62	78	60	85

ii) by 5-yearly moving average method

Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Sales	51	53	50	57	60	55	59	62	68	70

Q3 b) Calculate Laspeyre's, Paasche's price and Marshall Edgeworth price index number of the following.
[7 M]

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
Rice	4	15	5	20
Pulses	8	20	12	30
Wheat	6	25	8	20
Butter	6	3	8	4
Sugar	14	2	20	3

Or

Q3 c) Calculate the cost of living index number for the following data. [8 M]
i) by family budget method

Group	Weights W	Index Number I
Food	48	160
Fuel and Lighting	7	120
Clothing	10	140
House Rent	10	100
Miscellaneous	15	80

ii) by aggregative expenditure method

Commodity	Unit	Quantity Year 2004	Price Per unit	
			Year 2004	Year 2006
Rice	Kg	15	3	4
Wheat	Kg	18	2	3
Pulses	Kg	12	5	6
Sugar	Kg	8	4	5
Ghee	Kg	5	10	12
Milk	Litre	10	3	4

Q3 d) Fit a straight line trend by the method of least squares for the following data which represents the expenditure in lakhs of Rs. on advertisements on a certain company. Find the trend values and also find an estimate for the year 2006.   [7 M]

Year	1997	1998	1999	2000	2001	2002	2003	2004
Expenditure	21	24	32	40	38	49	57	60

Q4

Choose the correct alternative   15   15

1. For certain action, pay -offs under 3 states of nature as 10,20,5,and probabilities are 0.5, 0.2, 0.3 then EMV is :
   a. 10   b) 15   c) 10.5 d) 11.5

2. If the arithmetic mean of 7,8,X,11,14 is X , then X = _____.
   a. 9   b) 9.5   c) 10   d) 10.5

3. The range for the data 12, 27, 8, 16 & 19 is ___
   a. 13   b) 15   c) 17   d) 19

4. If standard deviation of the given distribution is 16, then its variance is ___
   a. 4   b) 8   c) 64   d) 256

5. Coefficient of correlation lies between _____
   a. -1 and +1   b) -2 and +2   c) 0 and 1   d) None of these

6. If $Q1 = 20$ $Q2 = 45$ & $Q3 = 60$ then the Coefficient of Semi-inter quartile range = ___
   a. 0.3   b) 0.4   c) 0.5   d) 0.6

7. If two variables vary together in opposite direction , then there is _____ correlation.
   a. negative   b) positive   c) zero d0 None of these

8. If $\sum |x-mean| = 70$, n = 10 and mean = 14 then coefficient of mean deviation = ___
   a. 0.2   b) 0.3   c) 0.4   d) 0.5

9. Time series model may be ___
   a. an additive model   b)a multiplicative model   c) either (a) or (b)   d) neither (a) nor (b)

10. A card is drawn from a pack of 52 playing cards then the probability of one card to be selected as a club card is _____
a. 1/4   b) 1/2   c) 3/4   d)1/6

11. When mean is 79 and variance is 64 then Coefficient of Variation is _____
a. 123.45%   b) 13.10%   c) 10.13%   d) 81.01%

12. If coefficient of correlation is zero, then both the variables are moving _____.
a. upwards   b) downwards   c) randomly   d)None of these

13. Family budget method is a method used in calculating _____
a. Composite Index   b) Cost of living   c) Kelly's Index number
d) Fisher's Price index number

14. If EOL(A1) < EOL(A3) < EOL(A2) then by EOL Criterion the best course of Act is ___
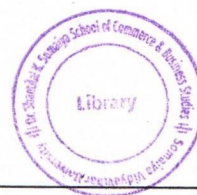a. A3   b)A2   c)A1   d) A2 & A3

15. EMV Table is calculated from _____ table
a. pay-off   b) money   c) regret   d) risk

October 2022
Examination: Semester End Examination (UG programmes)

Programme code: 01	
Programme:S.Y. B.Com [Hons] (Sem III)	

Name of the Constituent College: S K Somaiya College (SKSC)	Name of the department/Section/Center: B.COM [HONS]
Course Code- 131U01C102	Name of the course- FINANCIAL A/C - III

Duration: 2 Hr	
	Max. Marks: 60

Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks 3) Use of simple calculator is allowed.

Q.NO.		Max. Marks
Q.1.A	Following were the Balance Sheet of two firms M/S. A & B & M/S. C & D as on 31st March 2022.	15

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

The amalgamation was made on the following terms: -
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.
   Prepare necessary ledger a/c in old firms & Balance sheet in new firm.

OR

Q.1.B.	Moksh & Prapti are in partnership sharing profits & losses in the proportion of 3:2. Their Balance Sheet on 31st March.2021 were as under: -					15

Moksh & Prapti are in partnership sharing profits & losses in the proportion of 3:2. Their Balance Sheet on 31st March.2021 were as under: -

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:-

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

Debtors realized ₹ 1,12000 & the creditors were paid ₹ 96,000 in full.
It was agreed between the partners: -

a. Equity shares are to be allotted in their profit sharing ratio.
b. 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.

Q.2.

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 accounts. Which were closed on 31st March 2022   **15**

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 from showing profits/loss for the pre and post incorporation period.

OR

Q.2.	MUDRA Co Ltd. invited application for 1,00,000 equity shares of Rs.100 each at Rs.130 per share.	15

The amount per share was payable as under;

On Application   Rs.25
On Allotment   Rs.55 (including premium)
On First call   Rs.25
On Final Call   Rs.25

Ravi, the holder of 1,000 shares, failed to pay first call money and consequently his shares were forfeited before making final call.

Amit, the holder of 2,000 shares, failed to pay final call money and immediately his shares were forfeited.

3,000 forfeited shares were issued to Prashant at Rs.90 each, credited as fully paid-up. Pass the necessary journal entries in the books of Mudra Co. Ltd.

Q.3. 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:	10

15th February, 2021 $50,000
2nd March, 2021 $10,000
12th April, 2021 $40,000

The company follows financial year as accounting year.

The exchange rate for $ 1 was as follows:

12th January, 2021   Rs.46
15th February, 2021   Rs.48
2nd March, 2021   Rs.45
31st March, 2021   Rs.49
12th April, 2021   Rs.50

B.	Case Study – Identify Functional Currency	05

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.

OR

Q.3. 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.
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. The underwriting commission was fixed at 4%.
The amount payable on application was ₹ 2.5 per share.
The details of Marked applications are: -
A: - 5,50,000 shares.
B: - 2,00,000 shares.
C: - 1,50,000 shares
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.
And pass necessary Journal Entries.

15

Q.4.A. Multiple Choice Questions: -

1. Closing date is 31st Dec. & Date of incorporation is 1st May calculate time ratio _____.
   a. 1:1   b. 1:2   c. 1:3   d. 1:4
2. The part of capital which is called up only on winding up is called _____ capital.
   a. Authorized   b. Issued   c. Called up   d. Reserve
3. When shares applied is less than the shares offered, then it is called as _____ subscription.
   a. Under   b. Normal   c. Over   d. Final
4. Company can pay maximum commission on issue price of debentures to the underwriters is _____ %.
   a. 2   b. 2.5   c. 10   d. 5
5. The applications bearing the stamp of individual underwriter are called as _____ applications.
   a. Unmarked   b. Firm   c. Over   d. Marked
6. Net assets taken over less net liabilities taken over is called as _____.
   a. Net Asset Method   b. Intrinsic Method   c. Net Payment   d. Lumpsum
7. _____ approach states that purchase consideration should be distributed equally.
   a. Equitable   b. Specific   c. Partners   d. Legal
8. _____ is the currency in which the financial statements are prepared.
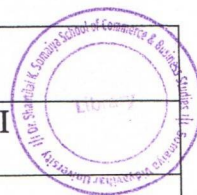   a. Functional   b. foreign   c. Presentation   d. Home

8

Q.4.B State whether the following statements are True or False: -

1. AS 11 states the effects of changes in Foreign Exchange Rates.
2. As per legal approach, if no instructions are given then purchase consideration should be divided in partner's capital ratio.
3. In Amalgamation the New Firm get dissolved.
4. Company can pay maximum 5% commission on shares to Underwriters.
5. The shares of a public company are transferable.
6. Debenture is a loan fund for the company.
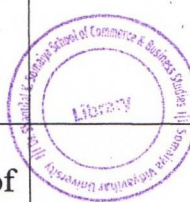7. Depreciation should be divided in the sales ratio in PPI.

7

SOMAIYA
VIDYAVIHAR UNIVERSITY

Semester: July – November 2022
Examination: ESE Examination (UG Program)

Programme code: 01 Programme: B.Com (hons.)		Class: SY	Semester: III (SVU 2022)
Name of the Constituent College: S. K. Somaiya College (SKSC)		Name of the department/Section/Center: Commerce	
Course Code: 131U01C104	Name of the Course: Financial management – I		

Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks

Q. No. 1	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 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 and ARR	15
	OR	
A.	Shiva Limited is planning its capital investment programme for next year. It has five projects all of which give a positive NPV at the company cut-off rate of 15 percent, the investment outflows and present values being as follows:	07

Project	Investment (in rs)	NPV @ 15% (in rs)
A	(50,000)	15,400
B	(40,000)	18,700
C	(25,000)	10,100
D	(30,000)	11,200
E	(35,000)	19,300

The company is limited to a capital spending of ` 1,20,000.

You are required to provide combinations such that the returns are maximized from a package of projects within the capital spending limit. The projects are independent of each other and are divisible (i.e., part- project is possible).

B.		08

	Cash Flows (`)			
Project	C0	C1	C2	C3
A	-10,000	+10,000		
B	-10,000	+7,500	+7,500	
C	-10,000	+2,000	+4,000	+12,000
D	-10,000	+10,000	+3,000	+3,000

	ANALYSE and rank the projects according to each of the following methods: (i)Payback period (ii) Discounted payback period and (iii) suggest the best possible outcome if the company the company has a maximum restriction of rs. 30,000.	
Q. No. 2		15
A.	Hetvi Ltd has 100 lakh equity shares of rs 10 each reserves of rs 2 crocre 14% debentures of rs 100 each ; total worth rs 3 crore last year the company has paid a dividend of 20%, the dividend is expected to grow @5% p.a .current market price of an equity shares is rs 80, 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 50. calculate new WACC.	08
B.	Elaborate on the cost of capital, weighted average cost of capital	07
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
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
Q. No. 3	Explain the different sources of finance and their features.	15
	OR	
A.	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 years if interest rate is 8%. Would the amount change if interest rate changed to 8%.	08
B.	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
Q. No. 4	**Select appropriate option from the given below options (MCQ)**	15 marks
1	The cost of equity share or debt is called the specific cost of capital. When specific costs are combined, then we arrive at____ (A) Maximum rate of return (B) Internal rate of return (C) Overall cost of capital (D) Accounting rate of return	
2	Statement I: Where earnings, dividends, and equity share price all grow at the same rate, the cost of equity capital may be computed by the dividend growth method. Statement II: When the risk-free rate is added to the market rate of the return risk premium for the stock is arrived. Select the correct answer from the options given below:	

		(A) Statement I is false but Statement II is true (B) Both Statement I and Statement II are false (C) Statement II is false but Statement I is true (D) Both Statement I and Statement II are true	
3		Assertion (A): The cost of share capital would be based upon the expected rate of earnings of a company. Reason (R): Each investor expects a certain amount of earnings, whether distributed or not from the company in whose shares he invests. Select the correct answer from the options given below: (A) A is true but R is false (B) A is false but R is true (C) A and R both are true but R is not the correct explanation of A (D) A and R both are true and R is the correct explanation of A	
4		For each component of capital, a required rate of return is considered as: (A) Component cost (B) Evaluating cost (C) Asset cost (D) Asset depreciation value	
5		Statement I: The cost of retained earnings is the opportunity cost of dividends forgone by shareholders. Statement II: The opportunity cost of reserve & surplus may be considered as their cost, which is equivalent to the income that would otherwise earn by placing these funds in alternative investment. Select the correct answer from the options given below: (A) Statement I is false but Statement II is true (B) Both Statement I and Statement II are false (C) Statement II is false but Statement I is true (D) Both Statement I and Statement II are true	
6		Bank loan is the best source of fund – State true or false	
7		Public deposits are the deposits that are raised directly from a. The public b. The directors c. The auditors d. The owners	
8		Equity shareholders are called a. Owners of the company b. Partners of the company c. Executives of the company d. Guardian of the company	
9		The term 'redeemable' is used for a. Preference shares b. Commercial paper c. Equity shares d. Public deposits	
10		Debentures represent a. Fixed capital of the company permanent capital of the company c. Fluctuating capital of the company d. Loan capital of the company	
11		Money has time value because:	

	a. Individuals prefer future consumption to present consumption. b. Money today is more certain than money tomorrow c. Money today is wroth more than money tomorrow in terms of purchasing power. d. There is a possibility of earning risk free return on money invested today. e. (b), (c) and (d) above.	
12	The span of time within which the investment made for the project will be recovered by the net returns of the project is known as (A) Period of return (B) Payback period (C) Span of return (D) None of the above	
13	Projects with _____ are preferred (A) Lower payback period (B) Normal payback period (C) Higher payback period (D) Any of the above	
14	Banks require collateral as security for their loans. – State true or false	
15	Long term finance is called …….. capital.	

Semester: July – November 2022
Examination: ESE Examination (UG Program)

Programme code: 01 Programme: B.Com (hons.)	Class: SY	Semester: III (SVU 2022)
Name of the Constituent College: S. K. Somaiya College (SKSC)	Name of the department/Section/Center: Commerce	
Course Code: 131U01C104	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, sales for the 1st year are expected to be 5,000 units. The units sold are expected to increase by 25% every year. Selling price per unit is ₹ 250 per unit. It is assumed that selling price will increase by 10% every year. Cost per unit ₹ 100 per unit. Due to economies of scale the cost price will reduce by 15% every year. Depreciation is 10% straight line method. Tax rate for the firm is 25%. The company has not taken any loan for the project. Discounting rate = 8% p.a Appraise the project by calculating NPV, Payback period & Discounted payback period.	15	CO2, CO5
	OR		
B.	Shiva Limited is planning its capital investment programme for next year. It has five projects all of which give a positive NPV at the company cut-off rate of 15 percent, the investment outflows and present values being as follows:	07	CO2, CO5

Project	Investment (in rs)	NPV @ 15% (in rs)
A	(50,000)	15,400
B	(40,000)	18,700
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D	(30,000)	11,200
E	(35,000)	19,300

The company is limited to a capital spending of ` 1,20,000.

You are required to provide combinations such that the returns are maximized from a package of projects within the capital spending limit. The projects are independent of each other and are not divisible. Give all possible combinations.

C.		08	CO2, CO 5
	Cash Flows (`)		

Project	C0	C1	C2	C3
A	-10,000	+10,000		
B	-10,000	+7,500	+7,500	
C	-10,000	+2,000	+4,000	+12,000
D	-10,000	+10,000	+3,000	+3,000

ANALYSE and rank the projects according to each of the following methods: (i)Payback period (ii) Discounted payback period and (iii) suggest the best possible outcome if the company the company has a maximum restriction of rs. 30,000.

Q. No. 2		15	
A.	Hetvi Ltd has 100 lakh equity shares of rs 10 each reserves of rs 2 crocre 14% debentures of rs 100 each ; total worth rs 3 crore last year the company has paid a dividend of 20%, the dividend is expected to grow @5% p.a .current market price of an equity shares is rs 80, 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 50. calculate new WACC by including the newly raised debt.	15	CO1
	OR		
B.	Elaborate on the cost of capital, weighted average cost of capital	07	CO1, CO3
C.	Calculate cost of debentures under different situations 1. Debentures are sold at par and floatation cost is 2.5% 2. Debentures are sold at a premium of 20% and floatation costs are 1.5% 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	CO1
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	CO 3
Q. No. 3 A	Mr. Ram is starting a business. He needs ₹ 5 crores for it. Please explain the different sources of debt and equity to him. Also list down the difference between debt and equity.	15	CO3
	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 years 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	

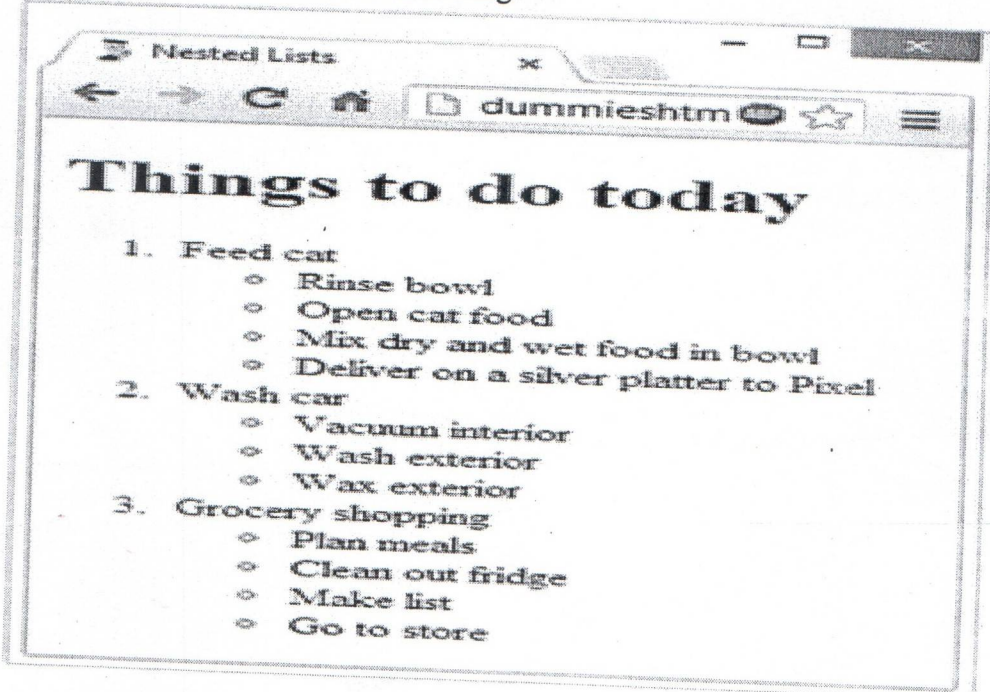| A	Describe the term capital budgeting		CO3
B	Explain the concept of capital rationing		CO5
C	Discuss the statement "More of tax savings can improve the company's profitability"		CO2
D	Elaborate on the term capital structure.		CO1
E	Explain the concept of time value of money		CO4

Semester (June 2022 to October 2022)
Examination: End Semester Examination October 2022 (UG Programmes)

Programme code: 01			
Programme: BCOM(HONS)		**Class:** SY	**Semester:** III
Name of the Constituent College: S k SOMAIYA COLLEGE		Name of the Department COMMERCE	
Course Code: 131U01K301	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
Q.1	a) What are the different data types used in MS-Access b) What are the tips used for powerful presentation <center>OR</center>c) What is domain and what are the different types of domains used d) What is R-software and explain its features	8 marks 7 marks 8 marks 7 marks
Q.2	a) What is MIME and how it's useful in e-mails b) What is CSS and explain its types <center>OR</center>c) What are different applications of R-software in different fields d) what is E-business and what are the characteristics of E-business	7 marks 8 marks 7 marks 8 marks
Q.3	a) Write the html code for the following: 	15 marks

OR

b) Write the html code for the following:

15 marks

Full Name *

First Name   Last Name

Username *

Password *

Confirm Password *

E-mail *

ex: myname@example.com

Mobile Number *

ex: 98xxxxxxxx

Country *

State *

City *

Q.4	a) Name the following:	
	1) Name 2 search engines	8 marks
	2) Give 2 examples of protocols used in E-mail	
	3) Name 2 websites examples of C2G	
	4) Name 2 Excel formulas	

b) Explain in one sentence for the following commands

1)seq()

2)search()

3)unique()

4)mode()

5)length()

6)search()

7) dir()

7 marks

Semester (June 2022 to October 2022)
Examination: End Semester Examination October 2022 (UG Programmes)

Programme code:01 Programme: BCOM(HONS)		Class: SY	Semester: III
Name of the Constituent College: S k SOMAIYA COLLEGE		Name of the Department COMMERCE	
Course Code: 131U01K301	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
Q.1	a) What are the features of MS-Word	7 marks
	b) Explain the financial functions (any 4) in MS-Excel	8 marks
	OR	
	c) What are the advantages and disadvantages of R-software	8 marks
	d) What is Internet, Intranet and Extranet	7 marks
Q.2	a) What is E-commerce and explain the types of e-commerce	8 marks
	b) What is HTML and what are the application of HTML	7 marks
	OR	
	c) What are the roles and challenges that occur in e-business	8 marks
	d) Compare between R verses different software's in the world	7 marks
Q.3	a) Write the html code for the following:	15 marks

TIME TABLE

Seminar

Day	Schedule		Topic
	Begin	End	
Monday	8:00 AM	5:00 PM	HTML
			CSS
	8:00 AM	11:00 AM	Javascript
Tuesday	11:00 AM	2:00 PM	
	2:00 PM	5:00 PM	PHP & jQuery
Wednesday	8:00 AM	12:00 PM	CodeIgniter

OR

b) Write the html code for the following:

15 marks

Add Slim Student Profile

*denotes required information.

First Name*

Last Name*

no email ☐

Email*

Address Line 1

Address Line 2

City

State   None Specified ▼

Zip

Zip+4

Submit   Cancel

Q.4

a) Name the following:

8 marks

1) Name 2 web browsers
2) Name 2 protocols
3) Name 2 website examples of B2B
4) Name 2 G2G website examples

b) Explain in one sentence for the following commands

7 marks

1) var()
2) search()
3) log()
4) sqrt()
5) plot()
6) rep()
7) hist()

October 2022
Examination: Semester Examination (UG Programmes)

Programme code: Programme: Bachelor of Commerce (Hons)		Class: SY	Semester: III
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course Code: 131U01K301	Name of the Course: Quantitative Methods-I		
Duration: 2 Hr.	Maximum Marks: 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary			

Question No.	Attempt the following Questions	Max. Marks
Q.1		
(a)	Find the mean and mode for the following data. Class Interval: 0-10, 10-20, 20-30, 30-40, 40-50, 50-60 Frequency: 12, 18, 27, 20, 176, 6	08
(b)	Calculate the variance and coefficient of variation from the following data. Wages in Rs.: 55-65, 65-75, 75-85, 85-95, 95-105, 105-115, 115-125 No. of Workers: 10, 12, 15, 20, 14, 7, 2	07
	or	
(c)	Following are the marks obtained by two students X and Y: Marks obtained by X: 44, 80, 76, 48, 52, 72, 68, 56, 60, 64 Marks obtained by Y: 48, 75, 54, 60, 63, 69, 72, 51, 57, 56 Which of the students is more consistent by using suitable measure of dispersion?	08
(d)	Calculate mean deviation from median for the following data: Values: Below 125, 125-135, 135-145, 145-155, 155 & Above Frequency: 17, 21, 34, 15, 13	07
Q.2		
(a)	Calculate Correlation for the following data and interpret the result. X: 6, 2, 10, 4, 8 Y: 9, 11, 5, 8, 7	08
(b)	Fit a regression line of y on x for the following data. X: 2, 3, 5, 7, 9, 10, 12, 15 Y: 2, 5, 8, 10, 12, 14, 15, 16	07
	or	
(c)	Define and Give example of each: Sample Space, Disjoint Event, Complement of the event, Equally Likely Event.	08

Detailed tables:

Q.1 (a)

Class Interval.	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	12	18	27	20	176	6

Q.1 (b)

Wages in Rs.	55-65	65-75	75-85	85-95	95-105	105-115	115-125
No. of Workers	10	12	15	20	14	7	2

Q.1 (c)

Marks obtained by X	44	80	76	48	52	72	68	56	60	64
Marks obtained by Y	48	75	54	60	63	69	72	51	57	56

Q.1 (d)

Values	Below 125	125-135	135-145	145-155	155 & Above
Frequency	17	21	34	15	13

Q.2 (a)

X	6	2	10	4	8
Y	9	11	5	8	7

Q.2 (b)

X	2	3	5	7	9	10	12	15
Y	2	5	8	10	12	14	15	16

(d)	Following are the values of import of raw material and export of finished product in units. Compute the correlation between Import and Export material.											07

Export Material	10	11	14	14	20	22	16	12	15	13
Import Material	12	14	15	16	21	26	21	15	16	14

Q.3

(a) Find moving averages for the following time series of the following companies. i) by 3-yearly moving average method

Years	2000	2001	2002	2003	2004	2005	2006	2007
Exports	50	47	78	89	55	67	60	80

ii) by 5-yearly moving average method

Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Sale	64	76	78	55	61	58	48	80	76	86

08

(b) Calculate Laspeyre's, Paasche's price and Marshall Edgeworth price index number of the following.

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
Sugar	3	13	6	21
Bread	5	17	10	25
Tea	6	16	7	18
Milk	7	3	7	15
Butter	10	10	10	30

07

or

(c) Fit a straight-line trend by the method of least squares for the following data which represents the sales in lakhs of a certain products of a company.

Year	1997	1998	1999	2000	2001	2002	2003	2004
sales	21	24	32	40	38	49	57	60

Find the trend values and find an estimate for the year 2005.

08

(d) Compute Fisher's Ideal Index from the following data:

	Base Year		Current Year	
Commodities	Price	Quantity	Price	Quantity
A	4	3	6	2
B	5	4	6	4
C	7	2	9	2

07

D	2	3	1	5

Show how it satisfies the time and factor reversal tests.

Q.4	Choose the correct alternative.	15
1)	_____ is the geometric mean of 1,3,9,3 a) 1 b) 2 c) 3 d) 4	
2)	_____ is affected by extreme values of data. a) Median b) Mean c) Mode d) Mean Deviation	
3)	The standard deviation divided by the mean of the measurement equal to_____ a) Coefficient of variation b) Covariance c) Correlation d) Rank Correlation	
4)	The class having maximum frequency is called___ a) Modal Class b) Median Class c) Mean Class d) None	
5)	1,2,3,6,8 for these observations Range is____ a) 7 b) 6 c) 5 d) 4	
6)	The index number of base year is always ____ a) 1000 b) 200 c) 100 d) 5	
7)	In case 'Amount of Rainfall and Yield of Crop'____ a) Positive Correlation b) Negative Correlation c) No Correlation b) d) None of these	
8)	The maximum value of correlation coefficient is ____ a) 0 b) 2 c) 1 d) -1	
9)	If one variable move in the one direction and other move in opposite to it, there is _____ correlation between them. Zero b) Negative c) Positive d) None of these	
10)	Paasche Index is based on___ a) Base Year Quantities b) Current Year c) Average of current and Base year d) None of years	
11)	All relative measure of dispersion is _____ from units of measurement a) independent b) dependent c) associated d) None of these	
12)	Two unbiased coins are tossed. The probability of obtaining one head and one tail is_____	

	a) 1/4 b) 2/4 c) 3/4 d) None	
13)	If P(A)=0.7 then P(A') is____ a) 1 b) 0 c) 0.7 d) 0.3	
14)	The probability space in tossing two coins is____ a) {(HH), (HT),(TH),(TT)} b) {(HH),(TH),(TT)} c) {(HH), (HT),(TT)} d) {(H),(T)}	
15)	Fisher's index number is based on _____ of Laspeyres index and Paasche's index? a) Harmonic Mean b) Geometric Mean c) Arithmetic Mean d) Weighted Mean	

Semester (June 2022 to October 2022)
Examination: End Semester Examination October 2022 (UG Programmes)

Programme code: 01			
Programme: BCOM HONS.		Class: SY	Semester: III
Name of the Constituent College: S.K Somaiya		Name of the Department COMMERCE	
Course Code: 131U01C301	Name of the Course: Organisation Structure		
Duration : 2 Hrs.	Maximum Marks : 60		

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

Question No.		Max. Marks
Q.1 a.	Explain the Line and Staff Organization.	(8)
b.	Write a short note on matrix organization	(7)
	OR	
a.	Difference between Line and functional organization	
b.	Determine the importance of Organisation design	
Q.2 a	Design a mission statement, vision statement and strategy for your Travel company.	(15)
	OR	(15)
a.	Design and explain an organization structure for project organization.	
Q.3 a.	Describe the feature of one person company	(7)
b.	Explain the basic consideration in setting up business enterprise	(8)
	OR	
a.	Explain the features of sole Proprietorship enterprise.	(7)
b.	Difference between a joint stock company and a cooperative society.	(8)
Q.4 a	Explain the concept of " Make in India" with examples	(7)
b.	Difference between manufacturing and service sector.	(8)
	OR	
a.	Write a short note on E-commerce and Franchising.	(8)
b.	Difference between globalization and Liberalization	(7)

Semester (June 2022 to October 2022)
Examination: End Semester Examination October 2022 (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: 131U01C303	Name of the Course: Company law 2013		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: All questions are compulsory			

Question No.		Max. Marks
Q.1	(A) East India company is a company formed and registered by the Queen of Britan. Such a company is called a Chartered company. The Chartered company provision is abolished from Company Law 2013. But there are different other types of company in India. Explain any five of them.	8
	(B) Omex is a Private company. The company is making misstatement 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 year. Is it possible for a company to commit such a crime? Discuss the provision if the crime is committed by one of the Directors of the company?	7
	OR	
	(C) 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 and Public company.	15
Q.2	(A) The Director of a company wants to make changes relating to the matters such as procedure to appoint an Auditor, the rate of dividend, the mode to convey a meeting. Explain how such alteration can be carried on by the Director of a company.	8
	(B) The Public company is issuing Prospectus. Write down the detailed contents of the Prospectus.	7
	OR	
	(C) 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 explain this brother provisions relating to membership of a company.	15
Q.3	(A) In the year 2020-21, when the pandemic was at its peak, the Musafir Pvt Ltd co. Tourism companies suffered huge loss as there were restrictions on national as well as international travels. Hence in that year they could not pay any dividend to their shareholders. But in the year 2021-2022 they got good profits. And so they paid a dividend to their shareholders not only for the year 2020-21	8

		but also for 2021-22. Explain the type of this share with detailed notes on its types.	7
		(B) Write down the difference between Preference shares and Equity shares.	15
		OR	
		(C) 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 convene meetings to discuss the urgent matters. Explain in detail these meetings.	
Q.4		**(A) STATE TRUE OR FALSE**	8
		1. A private company that is a subsidiary of a public company, will be considered a Charitable company	
		2. For investigation of ownership of company corporate veil can be uplifted	
		3. A minor can sign an MOA	
		4. The Prospectus shall not be oral	
		5. Co-operative society can be a member of a company.	
		6. Transfer the shares is a mode of acquiring membership of a company.	
		7. Subsidiary meeting to held twice a year	
		8. Bonus Shares are similar to Equity shares	
		(B) MATCH THE FOLLOWING	7
		1. Advantage of Public company a) Registration of Company	
		2. More credibility than compared to NGOs b) Public Company	
		3. East India Company c) High credible	
		4. Minimum member for meeting Company d) Charitable Purpose	
		5. Meeting of Directors e) Chartered Company	
		6. Prospectus f) Quorum	
		7. ROC g) Class Meeting	

October 2022
Examination: Semester Examination (UG Programmes)

Programme code: 01 **Programme: SYBCOM HONOURS**		**Class:** SYBCOM H	**Semester:** III
Name of the Constituent College: S K Somaiya College		**Name of the Department**: Commerce honours	
Course Code: 131U01C305		**Name of the Course: Fundamentals of OB & HR**	
Duration : 1 Hr.		**Maximum Marks : 60**	

Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)

Question No.			Max. Marks
Q1	a)	Define and explain Organisational behaviour. [7]	15
	b)	Describe importance of Motivation? State the features of Motivation. [8]	
	OR		
	c)	Explain McGregor's Participation theory in detail. [7]	
	d)	State the advantages of Teamwork. [8]	
Q2	a)	State the process of Team Building. [7]	15
	b)	State the Stages in Group development. [8]	
	OR		
	c)	What is Group Decision making? State the advantages of Group Decision making. [7]	
	d)	What is Leadership? State the characteristics of Leadership. [8]	
Q3	a)	What is conflict? state some forms of conflict. [7]	15
	b)	What is Negotiation? state various styles of negotiation. [8]	
	OR		
		Have you ever used a bar of Dove soap, or eaten a tub of Ben & Jerry's ice cream? If you have, you know Unilever. With over 170,000 employees and $45 billion in revenue, Unilever is one of the top consumer goods companies in the world. Born from an 1885 British-Dutch partnership that merged several companies into one in 1930, the company has grown to produce many well-known products. You likely know Axe, Dove, Heartbrand, Knorr, Lipton, VO5, Nexxus, TRESemmé, Mrs. Dash, and Sunsilk, just to name a few.	
		The company has four divisions: foods, specialty chemicals, home care, and personal care. Every year, Unilever buys and sells large companies. It has sold companies we know like Slim Fast, Jiffy, and Bertolli in recent years. With an ever-changing portfolio, it's hard to imagine that the company can ever rely on a consistent **corporate culture**. You would think that a company that goes through this many changes would have difficulty developing into a corporation that interacts or behaves in a certain way. Unilever is in 170 countries, after all, and	

has a history of morphing its behaviors with different mergers and acquisitions. Unilever's corporate culture was one of independence where companies could be bought and sold based on their success in a specific geographical area. Employees had independence to express themselves and the company had given defined status to all the employees.

Observing the above case answer the following

Q1: State the importance of Organisational culture in establishment of a successful organisation.   [7]

Q2: State various guidelines to face the cultural change in organization. [8]

| Q4 | A: FILL IN THE BLANKS   [5] | 15 |

A: FILL IN THE BLANKS   [5]

1.   ----------is a complex psychological experience of an individual's state of mind as interacting with biochemical(internal) and environmental(external) influences.
(Emotions, Personality, Need)

2.   ---------- leaders play like a father figure and take care of their followers.
(autocratic, bureaucratic, paternalistic)

3.   -------- theory of leadership assumes that great leaders are not born, they are made.
(The Great man theory, Traits theory, Behavioral theory)

4.   Rational decision-makers assess the long-term effects of their decisions and have a strong fact-based task orientation to --------
(decision making, thinking, implementing)

5.   --------dynamics tend to influence decisions and people transactions heavily.
(power, decision, rationality)

B: STATE TRUE/FALSE   [5]

1.   A personality test is any of a series of standardized tests designed to measure personality accurately and consistently.

2.   Committees formed in an organization are informal groups

3.   Contingency theory argues that there is no single best style of leadership so it should be according to the situation faced by leaders.

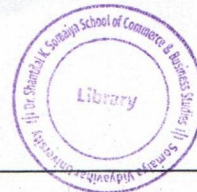4.   The future of group meetings undoubtedly will include extensive use of online meetings.

5.   "The power of actor A over actor B is the amount of resistance on the part of B which can be potentially overcome by A."

C: MATCH THE FOLLOWING   [5]

	A		B
1	Melancholic	a	Belief about a class of people
2	Legitimate Power	b	Identification with the job
3	Stereotypes	c	Attractiveness of group
5	Cohesiveness	e	Analytical, wise and quiet individual

SOMAIYA
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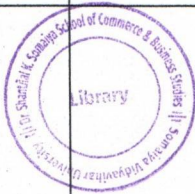| Semester: July – November 2022				
Examination: ESE Examination (UG Program)				
Programme code: 01 Programme: B.Com (hons.)		Class: SY		Semester: III (SVU 2022)
Name of the Constituent College: S. K. Somaiya College (SKSC)			Name of the department/Section/Center: Commerce	
Course Code: 131U01C104		Name of the Course: Financial management – I		
Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks				

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 taxesand 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 arerequired to COMPUTE relevant cash flows, calculate NPV, Payback period and ARR	15
	OR	
B	The expected cash flows of three projects are given below. The cost of capital is 10 per cent. (a) CALCULATE the payback period, net present value, internal rate of return and accounting rate of return of each project. (b) IDENTIFY the rankings of the projects by each of the four methods.(NPV, ARR, Payback period, discounted payback period) (Figures in '000)	15

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 reserves of rs 1 crocre 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	08

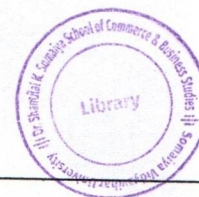|			
		1. WACC 2. the company plans to raise additional 5 crores by way of long term loan @16% interest. In that case the market price of an equity share will fall to rs 25. calculate new WACC.	
	B.		07
		OR	
	C.	Calculate cost of debentures under different situations 1. Debentures are sold at par and 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
	D.	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
Q. No. 3		Explain the different sources of finance and their features.	15
		OR	
A.		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 yers if interest rate is 8%. Would the amount change if interest rate changed to 8%.	08
B.		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
Q. No. 4		**Select appropriate option from the given below options (MCQ)**	**Max. Marks - 15**
1		Cost of equity share or debt is called ___ (A) Related cost of capital (B) Easy to calculate the cost of capital (C) Specific cost of capital (D) Burden on the shareholder	
2		In which of the cost of the following method of equity capital is computed by dividing the dividend by market price per share or net proceeds per share? (A) Price Earning Method (B) Adjusted Price Method (C) Adjusted Dividend Method (D) Dividend Yield Method	
3		In weighted average cost of capital, a company can affect its capital cost through____ 1. Policy of capital structure 2. Policy of dividends 3. Policy of investment, Select the correct answer from the options given below: (A) 1 only (B) 2 & 3 (C) 1 & 3 (D) All 1, 2 & 3	
4		Cost of capital is equal to the required return rate on equity in case if investors are only___ (A) Valuation Manager (B) Common Stockholders (C) Asset Seller	

	(D) Equity Dealer	
5	Which of the following model/ method makes use of Beta (β) in the calculation of the cost of equity? (A) Risk-Adjusted Discount Model (B) Capital Assets Pricing Method (C) MM Model (D) Price Earning Method	
6	Internal sources of capital are those that are A. Generated through outsiders such as suppliers B. Generated through loans from commercial banks C. Generated through issue of shares D. Generated within the business	
7	Which of the following factors that are considered to solve the financial problems of business organizations are- i. Cost of Capital Supply ii. Importance and Objectives of capital iii. Different types of benefits A. i and ii B. i and iii C. ii and iii i, ii and iiI	
8	Which is the source of mid-term finance? a. Micro Credit b. Specialized Financial Institution c. Collect Advances from Purchasers d. Discounting the Bills Receivable	
9	Money obtained by issue of shares is known as _____ (a) Debts (b) Share Capital (c) Loans (d) Reserve Funds	
10	Debentures represent (a) Fixed capital of the company (b) Permanent capital of the company (c) Fluctuating capital of the company (d) Loan capital of the company	
11	Under Net present value criterion, a project is approved if (A) Its net present value is positive (B) The funds are unlimited (C) Both (A) and (B) (D) None of the above	
12	Where capital availability is unlimited and the projects are not mutually exclusive, for the same cost of capital, following criterion is used (A) Net present value (B) Internal Rate of Return (C) Profitability Index	

		(D) Any of the above	
13		The span of time within which the investment made for the project will be recovered by the net returns of the project is known as (A) Period of return (B) Payback period (C) Span of return (D) None of the above	
14		Projects with _____ are preferred (A) Lower payback period (B) Normal payback period (C) Higher payback period (D) Any of the above	
15		_____ on capital is called 'Cost of capital'. (A) Lower expected return (B) Normally expected return (C) Higher expected return (D) None of the above	

October 2022
Examination: Semester End Examination (UG programmes)

Programme code: 01
Programme: S.Y.B.Com [Hons] (Sem III)

Name of the Constituent College: S K Somaiya College (SKSC)	Name of the department/Section/Center: B.COM [HONS]
Course Code- 131U01C102	Name of the course- FINANCIAL A/C - III
Duration: 2 Hr	Max. Marks: 60

Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks 3) Use of simple calculator is allowed.

Q.NO.		Max. Marks
Q.1.A	Following was the Balance Sheet of two firms M/S. X Traders & M/S. P Traders as on 31st March 2022.	15

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

The amalgamation was made on the following terms: -

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 the 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.
   Prepare necessary ledger a/c in old firms & Balance sheet in new firm.

OR

Q.1.B. Shiva & Mau are in partnership sharing profits & losses in the proportion of 5:3. Their Balance Sheet on 31st Mar.2022 were as under: -

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.

15

Q.2. 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

15
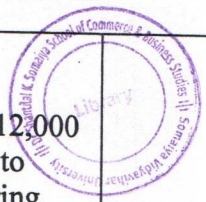
month's sales of April to November, 2021.

(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

Q.2. Shiva Co Ltd. invited application for 10,000 equity shares of Rs.10 each at Rs.12 per share. | **15**

The amount per share was payable as under;

On Application	Rs.2.5
On Allotment	Rs.4.5 (including premium)
On First call	Rs.2.5
On Final Call	Rs.2.5

Applications came for 13,000 shares from that company rejected 1,000 shares & make allotment on pro rata for remaining applications.

Om, the holder of 100 shares, failed to pay first call money and consequently his shares were forfeited before making final call.

Rohit, the holder of 200 shares, failed to pay final call money and immediately his shares were forfeited.

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.

Q.3. 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: | **10**

10th February, 2021	$10,000
5th March, 2021	$10,000
25th April, 2021	$15,000
1st May 2021	$15,000

The company follows financial year as accounting year.

The exchange rate for $ 1 was as follows:

1th January, 2021	Rs.48
10th February, 2021	Rs.50
5th March, 2021	Rs.47
31st March, 2021	Rs.50
25th April, 2021	Rs.51
1st May 2021	Rs.48

B. Case Study – Identify Functional Currency | **05**

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.

<table>
<tr><td></td><td colspan="2" align="center">**OR**</td></tr>
<tr><td>Q.3.</td><td>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: -
X: - 4,00,000 shares.
Y: - 3,50,000 shares.
Z: - 3,00,000 shares.
Commission payable to underwriters is 5% on face value of shares.
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.</td><td>15</td></tr>
<tr><td>Q.4.A</td><td>Multiple Choice Questions: -
1. Closing date is 31st Dec. & Date of incorporation is 1st April calculate time ratio _____.
   a. 1:1   b. 1:2   c. 1:3   d. 1:4
2. Company issued 10,000 shares; application came for 15,000 shares from those 1,000 shares were rejected then what will be the pro rata ratio _____.
   a. 7:2   b. 1:3   c. 7:5   d. 2:1
3. Net profit in share forfeited account should be transfer to _____ a/c.
   a. Capital Reserve   b. P&L   c. Trading   d. CRR
4. According to SEBI company should collect minimum_____ % of issued capital.
   a. 75   b. 90   c. 80   d. 100
5. Underwriters should get commission on _____ price.
   a. Face Value   b. Firm   c. Over   d. Issue
6. When all the modes of payment & amount are provided then that purchase consideration method is called as _____.
   a. Net Asset Method   b. Intrinsic Method   c. Net Payment   d. Lumpsum
7. As per legal approach, if no instructions are given then purchase consideration should be divided in _____ ratio in partners.
   a. Equal   b. Specific   c. Partners' Capital   d. 2:1
8. Profit or loss in foreign currency transactions should be transfer to _____ account.
   a. FEF   b. P&L   c. Trading   d. Capital Reserve</td><td>8</td></tr>
<tr><td>Q.4.B.</td><td>State whether the following statements are True or False: -
1. Functional currency is the currency of the primary economic environment in which the entity operates.
2. As per legal approach, if no instructions are given then purchase consideration should be divided equally in partners.
3. In Amalgamation the two firms' comes' together & form new firm.
4. Company can pay maximum 10% commission on shares to Underwriters.
5. The minimum of 14 days' notice is given to the shareholders to pay the amount on call.
6. Debenture is an own fund for the company.
7. Carriage outward should be divided in the sales ratio in PPI.</td><td>7</td></tr>
</table>

Semester (June 2022 to October 2022)
Examination: End Semester Examination October 2022 (UG Programmes)

Programme code: 04		Class: SY	Semester: III
Programme: BCOM HONS.			
Name of the Constituent College: S.K Somaiya		Name of the Department - COMMERCE	
Course Code: 131U01C301	Name of the Course: Organisation Structure		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary			

Question No.		Max. Marks
Q.1	(A)	
	(a)Define Organization structure .What are the important considerations affecting Organization Structure?	(7)
	(b)Explain the meaning of sole proprietorship form of business Organization. Describe the advantages and limitations of sole proprietorship.	(8)
	OR	
	(B)	
	(a)What is public sector organization? Name the different types of public sector organizations. Differentiate between Public Sector & Private Sector Organization	15
Q.2	(A)	
	(a) Design a mission statement, vision statement and strategy for your coffee shop.	(8)
	(b) Differentiate between functional & Divisional structure.	(7)
	OR	
	(B) (a)Clearly explain the considerations in setting up a business enterprise.	(8)
	(b)Write down the salient features of Joint Hindu Family Business.	(7)
Q.3	(A)	
	(a) What are the characteristics, limitations & advantages of partnership form of business? Explain it with the help of examples.	15
	OR	
	(a) What is E-Commerce? Write the different types of ecommerce models with examples.	
Q.4	(A)Explain the concept of 'Lion's step' pledged by the Prime Minister of India with examples as well clearly explain its pros and cons to Nation.	(15)
	OR	
	(B)Write short notes on…	
	a. Limited Liability Business	
	b. Outsourcing	
	c. Matrix Organization	
	d. Classification of various business activities	
	e. Limitation of Partnership form of business	

October 2022
Examination: Semester Examination (UG Programmes)

Programme code: 01 **Programme: SYBCOM HONOURS**	**Class:** SYBCOM H	**Semester:** III
Name of the Constituent College: S K Somaiya College	**Name of the Department**: Commerce honours	
Course Code: 131U01C305	**Name of the Course: Fundamentals of OB & HR**	
Duration : 1 Hr.	**Maximum Marks : 60**	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.		Max. Marks
Q1	a) State various challenges faced by the managers in any organisation due to organisational behaviour. [7] b) State major personality attributes which influence Organisational Behaviour [8] **OR** c) Do you agree that Attitude plays an important role in the person's life? State the features of Attitude. [7] d) State and explain Maslow's Need hierarchy theory in detail. [8]	15
Q2	a) State various types of teams. [7] b) What is Individual decision making style? State the types of Individual decision making style. [8] **OR** c) What is Leadership? State the importance of Leadership. [7] d) What is Power? State various bases of Power. [8]	15
Q3	a) State the disadvantages of group Decision making. [7] b) What is Negotiation? State the characteristics of Negotiation. [8] **OR** c) State any two theories of conflict. [7] d) A healthy work-life balance is a top priority at RadixWeb. According to them, professional dynamism stems from an environment that is conducive to the generation of innovative ideas, where all efforts are recognized honestly and impartially, and where a strong sense of teamwork is fostered. The management pays close attention to each professional's key skills and utilises them to their fullest potential in professional projects. RadixWeb's water cooler is always buzzing with lively conversations that go far beyond ID jargon. By observing this case-let describe the importance of organisational culture in shaping the structure of organisation?	15

		[8]	
Q4	**A: FILL IN THE BLANKS** [5]		15

A: FILL IN THE BLANKS [5]

1. ————————are intense feelings that are directed at someone or something.
   (Emotions, Personality, Need)
2. ————————is the ability to influence the behaviour of others to get what you want. It is often visible to others within organisations.
   (Power, emotion, expectancy)
3. ———————— leaders decentralise authority.
   (autocratic, democratic, paternalistic)
4. ———————— theory of leadership is based on the assumption that leaders can acquire certain qualities.
   (The Great man theory, Traits theory, Behavioural theory)
5. ————————————decisions can take additional time because there is the requirement of participation, discussion, and coordination among group members.
   (Individual, Group, personal)

B: STATE TRUE/FALSE [5]

1. Myers-Briggs Personality Type Indicator is the most widely used personality test in the world.
2. Rational decision making does not necessarily produce superior decisions.
3. Anthropology helps to understand the behaviour of people in different countries and different organisations.
4. The great man theory of leadership assumes that leadership traits are learnt from others.
5. Brainstorming is a technique of producing creative solutions to the problem.

C: MATCH THE FOLLOWING [5]

	A		B
1	Sanguine	a	Celebrities and film stars.
2	The rational style	b	Power
3	Referent Power	c	Online meetings
4	The autocratic model	d	Optimistic, active and social individual
5	Virtual teams	e	Deliberate, analytical and logical