

SOMAIYA

VIDYAVIHAR UNIVERSITY

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



QUESTION PAPERS

BRANCH: Bachelor of Commerce (Hons.)	SEM: IV
	APR-2024

Sr. No.	Subject	Available
1.	131U01C401 – Corporate Culture & Ethics	
2.	131U01K401 – I.T. in Commerce II	
3.	131U01C402 - (A), (B)	
4.	131U01C403 – Auditing (A)	
5.	131U01C404 – Financial Management II	
6.	131U01405 – Principles & Practices of Banking (A), (B)	
7.	131U01C403 - Auditing (B)	
8.	131U01G401 - Statistical Techniques II	
9.		
10.		
11.		
12.		
13.		
14.		



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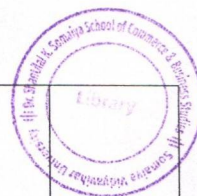
SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (November 2023 to March 2024)		
Examination: End Semester Examination April 2024 (UG/PG Programmes)		
Programme code: 01 Programme: BCOM H	Class: SY	Semester: IV
Name of the Constituent College: S K Somaiya college	Name of the Department Commerce	
Course Code: 131U01C401	Name of the Course:Corporate culture and Ethics	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	Co Attainment
Q.1	Answer the following: a. "A carefully considered, even innovative, corporate culture can elevate companies above their competitors and support long-lasting success". Justify the statement by giving the importance of corporate culture.	07	CO 1
	b. "Control culture" applies to work environments that are more structured and process oriented. State the other name of this culture and explain its pros and cons and illustrate examples of the companies which adopt this culture.	08	CO 1
	OR c. Innovation can take various forms, and different types of innovation serve different purposes and bring different benefits to the organization. State key types of innovation and illustrate the examples of that types of innovation.	15	CO 1
Q.2	Answer the following: a. "Team building can provide numerous benefits for your organization, and a thoughtful strategy can highlight specific opportunities within your workplace and even get employees excited about team activities." Justify the statement with the help of advantages of team building.	08	CO 2
	b. Give your opinion on the importance of Role play and how it has been an accepted learning tool for a long time.	07	CO 2
	OR c. Categorize the team building skills according to the situation existing in the organization. State various examples of each category and its advantages and disadvantages.	15	CO 2
Q.3	Answer the following: a. Describe any two sub-categories of business etiquette and state some ways to incorporate workplace etiquette into your routine.	07	CO 3

	<p>b. "Business etiquette is important because it creates a mutually respectful atmosphere that helps you grow and enjoy work." Justify the statement with the help of the importance of Business etiquette.</p> <p>OR</p> <p>c. Interpret the concept of stress management and ways to manage stress management. Describe various stress management strategies.</p>	08 15	CO 3 CO 3
Q.4	<p>CASE STUDY</p> <p>In developing economies like India, CSR is regarded as part of corporate philanthropy, where companies strengthen social development to support government initiatives. It is important to recognise that the approach and the challenges of CSR in these regions will be different and unique to more developed economies. Plus, over time, the concept of CSR in developing countries, especially in India has changed from a philanthropic approach to being socially responsible to multi stakeholders. In 2014 India was the first country to mandate a minimum spend on CSR initiatives and since then, India's economy is forecast to grow by seven percent this year (2022), making it the fifth largest in the world, according to the International Monetary Fund (IMF), who sees India having the world's fourth highest GDP by 2027.</p> <p>However, while India has led the way by being the first country in the world to have implemented a CSR law, it does not come without challenges. Overall, the CSR law has been welcomed as a good government initiative, but there has been a lack of clarity about what should be included in the 'CSR spend' and has been left to the company to decide.</p> <p>Many national companies in India fail to build CSR into the heart of their brand, as a result CSR is not integrated into the business strategy and is seen as a standalone concept. This means that there is no joined up thinking with the brand towards CSR and means there are more risks for things to go wrong with regards to both internal and external communications. Crucially, CSR is not given the due diligence it demands and is still used purely as a marketing tool, which is no longer accepted by consumers. India is a vast country with a predominantly rural population, and it is here where a lot of companies concentrate their CSR efforts. However, what studies show is that there is a lack of interest from local communities to participate and contribute to the CSR activities of companies at grassroots. This is because there have been little efforts from many of these companies to raise awareness about CSR or its purpose in local communities. This issue is further intensified by the lack of communication between the company and the community at grassroots. All this weakens the CSR efforts. Lack of transparency is perhaps one of the main issues, where the local implementing agencies do not make enough efforts to disclose or share information about their programmes, whether they have been successful or not, nor are audits conducted to show how funds are</p>	15	CO 4



spent. This lack of transparency negatively impacts the process of trust building between companies and local communities, which is key to the success of any CSR initiative at the local level. Measurement follows on from the lack of transparency – transparency and dialogue can help to create more trustworthy businesses and push forward the standards of organizations at the same time. A key challenge facing business is the need for more reliable CSR indicators and not being afraid to implement them. Limited Availability of Well Organized Non-Governmental Organizations is a challenge which is unique to India, where data shows that there is limited availability of well-organized nongovernmental organizations in remote and rural areas, who have the expertise to assess and identify real needs of the community and work along with companies to ensure successful implementation of CSR activities. This also means there is limited investment in local communities to empower them to undertake their own grassroot development projects.

Questions (each carries 5 marks)

1. Describe various challenges in the way of adopting CSR initiatives by the Indian companies.
2. State the reasons for the limited adoption of CSR by Indian companies.
3. Suggest some innovative ways to implement it in CSR.



SOMAIYA
VIDYAVIHAR UNIVERSITY

Exam



April 2024		
Examination: End Semester Examination (UG Programmes)		
Programme code: 01 Programme: Bachelor of Commerce (Hons)	Class: SY	Semester: IV
Name of the Constituent College: S.K Somaiya College.	Name of the Department: Commerce.	
Course Code: 131U01K401	Name of the Course: I.T in Commerce – II.	
Duration : 2 Hr.	Maximum Marks : 60 Marks.	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary.		

Question No	Particular	Marks	CO
Q1	a) List and explain different generations of computer systems.	8 marks	CO1
	b) What are the uses and benefits of Computerized Accounting System?	7 marks	CO3
	or		
	a) Explain the flow of Business Process for Purchase.	7 marks	CO2
Q2	b) What are the outputs of MIS and its type of reports.	8 marks	CO4
	a) Explain the Functional aspects of MIS and the problems of MIS.	8 marks	CO4
	b) Write a short note on "System Software".	7 marks	CO1
	or		
Q3	a) Definition of "Accounting Software" and explain its key points.	8 marks	CO3
	b) Write a short note on "Classical Management Theory.	7 marks	CO2
	a) List and explain the Risks and challenges of Business Process Management.	8 marks	CO2
	b) What are Basic Requirements of Computerized Accounting Systems?	7 marks	CO3
Q4	or		
	a) What are the common features and functionalities of data storage management software?	8 marks	CO1
	b) Explain about the "Operational Control Level" in MIS.	7 marks	CO4
	Explain the following terms and each term contains 3 marks.	15 marks	
	a) Ring Topology		CO1
	b) Computer Science		CO4
	c) Tree Topology		CO1
	d) BPM		CO2
	e) Monitor		CO1



Semester (November 2023 to March 2024)		
Examination: End Semester Examination April 2024 (UG Programmes)		
Programme code: 01 Programme: BCOM [H]	Class: SY	Semester: IV
Name of the Constituent College: S.K. SOMAIYA	Name of the Department COMMERCE	
Course Code: 131U61C402	Name of the Course:	
Duration: 2 Hrs.	Maximum 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	Co																																
Q.1.	<p>The following is the Balance Sheet of MOKSH Ltd. as on 31st March 2024</p> <table> <tr> <th>Liabilities</th><th>₹</th><th>Assets</th><th>₹</th></tr> <tr> <td>10% Red. Pref. Shares of ₹100 each fully paid up</td><td>20,00,000</td><td>Fixed assets</td><td>80,00,000</td></tr> <tr> <td>Equity shares of ₹100 each fully paid up</td><td>40,00,000</td><td>Investments [M.V. ₹8,80,000]</td><td>8,00,000</td></tr> <tr> <td>Securities premium</td><td>3,20,000</td><td>Stock</td><td>10,00,000</td></tr> <tr> <td>General Reserve</td><td>12,00,000</td><td>Debtors</td><td>18,00,000</td></tr> <tr> <td>P & L a/c</td><td>3,20,000</td><td>Bank balance</td><td>4,00,000</td></tr> <tr> <td>Current Liabilities</td><td>41,60,000</td><td></td><td></td></tr> <tr> <td></td><td>1,20,00,000</td><td></td><td>1,20,00,000</td></tr> </table> <p>The 10% Redeemable Preference shares are to be redeemed at a premium of 10%. Fresh issue of equity shares to be made to the extent required in terms of provisions of the Companies Act, 1956. All the investments are to be sold off at market value. Temporary Bank Overdraft is to be made arranged in case of shortage of funds. The company redeemed the Preference shares on 1st April, 2024 except in case of one shareholder holding 200 Preference shares who could not be traced. Subsequently the company issued bonus shares in the ratio of one equity share for every four equity shares held including the new issue. Give necessary Journal Entries to record the above transactions & prepare Balance sheet in books of MOKSH Ltd.</p> <p style="text-align: center;">OR</p>	Liabilities	₹	Assets	₹	10% Red. Pref. Shares of ₹100 each fully paid up	20,00,000	Fixed assets	80,00,000	Equity shares of ₹100 each fully paid up	40,00,000	Investments [M.V. ₹8,80,000]	8,00,000	Securities premium	3,20,000	Stock	10,00,000	General Reserve	12,00,000	Debtors	18,00,000	P & L a/c	3,20,000	Bank balance	4,00,000	Current Liabilities	41,60,000				1,20,00,000		1,20,00,000	15	01
Liabilities	₹	Assets	₹																																
10% Red. Pref. Shares of ₹100 each fully paid up	20,00,000	Fixed assets	80,00,000																																
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General Reserve	12,00,000	Debtors	18,00,000																																
P & L a/c	3,20,000	Bank balance	4,00,000																																
Current Liabilities	41,60,000																																		
	1,20,00,000		1,20,00,000																																
Q.1.	<p>A company issued 30,000-12% Debentures of Rs. 100 each at par on 01-01-2020 redeemable on 31-12-2023 at par. The company decided to invest money outside business to provide funds for redemption. The outside investments were made @ 6% p.a. on the last day of each year. On 31st December 2023, the company sold all investments for Rs. 21,00,000 and redeemed the 12% Debentures. The Sinking Fund value of Re 1 @ 6% interest for 4 years is 0.20554. Pass necessary Journal Entries.</p>	15	02																																

Q.2.

A head office in Mumbai has a Branch at Pune to which goods are invoiced at Cost plus 33 1/3%. All expenses of branch are to be paid by Head Office except petty cash expenses & branch remits all the cash received to the H.O.
From the following particulars show how the branch a/c will appear in H.O.
By Debtors method.

PARTICULARS	₹
Balances as on 1-4-2023: -	
Stock	2,00,000
Branch Debtors	1,94,000
Computer	3,60,000
Petty Cash	10,000
Furniture	40,000
Goods sent to the Branch	11,20,000
Returns from Debtors	40,800
Total sales	16,80,000
Cash sales	3,60,000
Cash received from Debtors	11,00,000
Goods returned to H.O.	48,000
Petty expenses paid by Branch manager	13,600
Cheques sent to the Branch for:-	
Salaries	1,68,000
Rent	72,000
Petty Cash	14,000
Showroom expenses	40,800
stationery	10,400
Allowances to Debtors	7,200
Discount allowed to debtors	9,600
Bad debts	7,600
Balances as on 31-3-2024:-	
Stock	2,40,000
Branch debtors	?
Computer	?
Petty Cash	?
Stationery	1,600
Furniture	?

OR

Q.2.

H.O. in Solapur has a branch to which goods are sent at Invoice price which is fixed at a profit of 25% on sale.

PAERTICULARS	₹	PARTICULARS	₹
Opening stock [IP]	18,000	Salaries	6,000
Opening petty cash	1,500	Rent	4,500
Opening Debtors	24,000	Closing Stock [IP]	24,000
Good sent to branch [IP]	72,000	Cash sent to branch	6,600
Goods return by branch [IP]	2,400	Discount Allowed	300
Remittance from branch	1,00,500	Bad Debts	450
Return from Debtors	6,000	Commission paid	2,250
Collection from Debtors	1,02,000	Closing petty cash	1,350
Cash sales	4,500	Closing Debtors	27,000

Prepare necessary ledger accounts.

15.

04

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Semester (November 2023 to March 2024)		
Examination: End Semester Examination April 2024 (UG Programmes)		
Programme code: 01 Programme: BCOM [H]	Class: SY	Semester: IV
Name of the Constituent College: S.K. SOMAIYA	Name of the Department COMMERCE	
Course Code: 131U01C402	Name of the Course:	
Duration: 2 Hrs.	Maximum 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	CO																																								
Q.1.	<p>Balance sheet of PRAPTI Ltd. as at 31st March 2024: -</p> <table><tr><th>Liabilities</th><th>Rs.</th><th>Assets</th><th>Rs.</th></tr><tr><td>8% Redeemable Preference Shares</td><td></td><td>Fixed Assets (WDV)</td><td>50,00,000</td></tr><tr><td>of Rs.10 each fully paid up</td><td>27,00,000</td><td>Investments</td><td>8,10,000</td></tr><tr><td>Equity Shares of Rs.10 each fully</td><td></td><td>Current Assets</td><td>21,40,000</td></tr><tr><td>Paid up</td><td>27,00,000</td><td>Bank Balance</td><td>6,00,000</td></tr><tr><td>Securities Premium</td><td>81,000</td><td></td><td></td></tr><tr><td>General Reserve</td><td>12,80,000</td><td></td><td></td></tr><tr><td>Profit and Loss Account</td><td>14,20,000</td><td></td><td></td></tr><tr><td>Creditors</td><td>3,69,000</td><td></td><td></td></tr><tr><td></td><td>85,50,000</td><td></td><td>85,50,000</td></tr></table> <p>The company exercises the option to redeem 8% Redeemable Preference shares at 10% premium and for this purpose the company issued 1,35,000 right shares of Rs.10 each at a premium of Rs.10 per share. The right shares were fully paid.</p> <p>The company also sold out the investment at Rs.10,26,000. All payments were made to the Redeemable Preference shareholders except those holding 1,350 shares who could not be traced.</p> <p>The Directors then issued bonus shares to the then shareholders after issue of new shares, at the rate of 2 shares for every 3 shares held at 5% premium. The company decided to reduce the reserves to a minimum.</p> <p>Pass necessary journal entries in the books of PRAPTI Ltd. for the above transactions and also prepare the Balance Sheet of the company after redemption.</p> <p style="text-align: center;">OR</p>	Liabilities	Rs.	Assets	Rs.	8% Redeemable Preference Shares		Fixed Assets (WDV)	50,00,000	of Rs.10 each fully paid up	27,00,000	Investments	8,10,000	Equity Shares of Rs.10 each fully		Current Assets	21,40,000	Paid up	27,00,000	Bank Balance	6,00,000	Securities Premium	81,000			General Reserve	12,80,000			Profit and Loss Account	14,20,000			Creditors	3,69,000				85,50,000		85,50,000	15	01
Liabilities	Rs.	Assets	Rs.																																								
8% Redeemable Preference Shares		Fixed Assets (WDV)	50,00,000																																								
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Profit and Loss Account	14,20,000																																										
Creditors	3,69,000																																										
	85,50,000		85,50,000																																								
Q.1.	<p>A company issued 15,000-10% Debentures of Rs. 100 each at par on 01-01-2020 redeemable on 31-12-2023 at par. The company decided to invest money outside business to provide funds for redemption. The outside investments were made @ 5% p.a. on the last day of each year. On 31st December 2023, the company sold all investments for Rs. 10,25,000 and redeemed the 10% Debentures. The Sinking Fund value of Re 1 @ 5% interest for 4 years is 0.23012.</p> <p>Pass necessary Journal Entries.</p>	15	02																																								

Q.2.

A head office in Mumbai has a Branch at Pune to which goods are invoiced at Cost plus 25%. All expenses of branch are to be paid by Head Office except petty cash expenses & branch remits all the cash received to the H.O.

From the following particulars show how the branch a/c will appear in H.O.

PARTICULARS	₹
Balances as on 1-4-2022: -	
Stock	1,00,000
Branch Debtors	97,000
Computer	1,80,000
Petty Cash	5,000
Furniture	20,000
Goods sent to the Branch	5,60,000
Returns from Debtors	20,400
Total sales	8,40,000
Cash sales	1,80,000
Cash received from Debtors	5,50,000
Goods returned to H.O.	24,000
Petty expenses paid by Branch manager	6,800
Cheques sent to the Branch for: -	
Salaries	84,000
Rent	36,000
Petty Cash	7,000
Showroom expenses	20,400
stationery	5,200
Allowances to Debtors	3,600
Discount allowed to debtors	4,800
Bad debts	3,800
Balances as on 31-3-2023: -	
Stock	1,20,000
Branch debtors	?
Computer	?
Petty Cash	?
Stationery	800
Furniture	?

Provide 10% depreciation on furniture.

Prepare necessary ledger accounts by Debtors Method.

OR

Q.2.

A H.O. in NASHIK has a branch to which goods are sent at invoice price which is fixed at a profit of 20% on sales: -

PARTICULARS	₹
Opening Stock [at IP]	10,000
Opening Debtors	4,000
Goods sent to Branch [IP]	80,000
Total sales	87,200
cash sales	65,200
cash received from Debtors	16,800
Goods return by Debtors	1,200

15 .

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	<table><tr><td>Cheque sent to Branch: -</td><td></td></tr><tr><td>Rent</td><td>2,400</td></tr><tr><td>Salaries</td><td>7,200</td></tr><tr><td>Sundry expenses</td><td>600</td></tr><tr><td>Discount Allowed</td><td>300</td></tr><tr><td>Bad Debts</td><td>500</td></tr><tr><td>Closing Stock [IP]</td><td>4,200</td></tr></table> <p>Calculate profit made by the branch. Accounts are to be opened by Stock & Debtors System.</p>	Cheque sent to Branch: -		Rent	2,400	Salaries	7,200	Sundry expenses	600	Discount Allowed	300	Bad Debts	500	Closing Stock [IP]	4,200		
Cheque sent to Branch: -																	
Rent	2,400																
Salaries	7,200																
Sundry expenses	600																
Discount Allowed	300																
Bad Debts	500																
Closing Stock [IP]	4,200																
Q.3.	<p>A. Explain objectives & scope of IND AS – 1. [7 Marks]</p> <p>B. Briefly explain general features of Financial Statements. [8 Marks]</p> <p style="text-align: center;">OR</p>	15	03 03														
Q.3.	<p>On 1st Jan. 21 Machinery is offered for sale at ₹ 5,00,000 with the payment terms being four equal installments of ₹ 1,00,000 each, over four-year period. Down payment is done on 1st Jan 2021 @ ₹ 1,00,000 & Remaining on 31st Dec. every year. Interest rate is 6 % p.a. Show how the property will be recorded in accordance with IND As 16 & pass necessary Journal Entries.</p>	15	03														
Q.4	<p>Answer the followings [3 Marks each]</p> <p>a. A machinery which cost ₹ 15,000 was estimated to have a useful life of 12 years & residual value ₹ 5,000. After 3 years, useful life was revised to 6 remaining years. Calculate the depreciation charge.</p> <p>b. What do you mean by divisible profits.</p> <p>c. The following three alternatives have been given to redeem 5,000 8% Debentures of ` 100each at 5% premium.</p> <p>i. Payment in cash.</p> <p>ii. 10% Redeemable Preference Share to be issued at ` 120 (face value ` 100)</p> <p>iii. 9% New Debenture of ` 100 each at ` 90. Holders of 2,000 Debentures accepted Preference shares; 1,800 holders accepted 9% newDebentures and the remaining holders in cash Show working of conversion.</p> <p>d. Briefly explain Dependent Branch.</p> <p>e. Explain Debtors Method.</p>	15	03 01 02 04 04														



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (November 2023 to March 2024)			
Examination: End Semester Examination March 2024 (UG Programmes)			
Programme code: 01		Class: SY	Semester: IV
Programme: B.Com. (Hons.)			
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course Code: 131U01C403	Name of the Course: Auditing		
Duration : 2 Hr.	Maximum Marks : 60		
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3) All Questions are compulsory			

Question No.		Max. Marks	Co Attainment
Q.1	A. Define Audit. Summarize basic principles governing Audit.	15	CO1
	OR B. Summarize the meaning and advantages of audit program. As an Auditor how will you overcome the disadvantages of audit program?	15	CO2
Q.2	A. Distinguish between Test checking and routine checking. As an auditor what precautions will you take while adopting test checking?	15	CO4
	OR B. Determine internal Control samples for Salaries and wages.	15	CO4
Q.3	A. State matters to be verified for vouching of interest and dividend received.	08	CO3
	B. How will you vouch petty cash expenses?	07	CO3
	OR C. Summarize general considerations for audit of inventories.	15	CO3
Q.4	CASE STUDIES (3 Marks each) A. Auditor had not considered the provisions of Article of Association of the company during examination. It was found that the audited balance sheet was not drawn up properly. Will the auditor be held guilty? Justify. B. DEF & Co. chartered Accountants successfully carried out the audit of Shree Garments. After the completion of the audit, material miss-statement were found in the financial statements which were not noticed and reported by the auditor. Management alleges that it is a failure on the part of auditor. Comment. C. SK Ltd has fully computerized accounting operations. The stock records are maintained up to date. The company has hired a professional security agency for monitoring of operations of the company. As such, the company had dispensed with the practice of taking stock of the inventories at the year end as in their opinion the exercise is redundant and time consuming. Comment.	15	CO1 CO2 CO3

	D. During audit of a manufacturing company, auditor found that the sale proceeds of some machinery have been credited to Plant and Machinery Account. Comment.		CQ3
	E. A senior assistant of X & Co. Chartered Accountant drew up his audit program, without evaluating internal controls of T Ltd on the plea that internal controls were developed by the CFO of T Ltd. who is chartered accountant and he has written few books on internal control. Is his view correct? Comment.		CO4



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester: December- March 2024		
Examination: ESE Examination March 2024(UG Programme)		
Programme code: 01 Programme: B.Com(H)	Class: SY	Semester: IV
Name of the Constituent College: S K Somaiya College (SKSC)	Name of the department: Commerce	
Course Code: 131U01C404	Name of the Course: Financial Management – II	Duration: 2 Hrs Max. Marks: 60
Instructions:		

Question No.		Max. Marks	CO					
Q-1 A	A company wants to raise 3,00,000		15	04				
	plan	equity			Debt	Preference		
	A	100%						
	B	50%			50%			
	C	50%				50%		
	COST OF DEBT = 8%							
	COST OF PREFERNCE = 10%							
	EQUITY SHARE FACE VALUE = 10							
	EACH SHARE WILL BE ISSUED AT PAR							
	EBIT = 80,000							
	CALC EPS FOR EACH PLAN AND INDIFFERENCE POINT							
	OR							
Q-1 B	Following are the details of 5 companies – A, B, C, D AND E. Calculate market price as per Gordon and walter model			15	03			
	Particulars	A	B			C	D	E
	Profit after tax	1,50,000	15,00,000			21,00,000	31,00,000	12,00,000
	Number of equity shares	1,00,000	1,00,000			1,00,000	1,00,000	1,00,000
	Dividend pay-out ratio	35%	45%			55%	65%	70%
	Normally earns	12%	10%			15%	20%	12.5%
	Growth rate	5%	15%			8%	9%	10%
	Q2 A	X ltd acquires Y ltd. Following information is available for both the				15	02	

co

X Ltd = equity shares = 3,00,000; PAT = 1,00,000 ; MPS = 35

Y Ltd = equity shares = 75,000; PAT = 37,500 ; MPS = 40

Calculate

1. EPS before merger
2. EPS after merger ; if exchange ratio is equal
3. P/E ratio before merger
4. Gain to shareholders assuming same P/E ratio
5. Exchange ratio if calculated on MPS

OR

Q2 B

From the following data calculate EVA and MVA for Ram Ltd
(15m)

Sales = 50,00,000

Cost of sales = 27,00,000

Tax rate @25% is applicable to the company.

Assets	Amount	Liabilities	Amount
Share capital @ Rs.10 each	30,00,000	Fixed asset	20,00,000
10% Preference share capital	5,00,000	Current asset	20,00,000
GR	3,50,000	Discount on issue of share	1,00,000
Creditors	2,50,000		
Total	41,00,000	Total	41,00,000

Cost of equity is 15%. P/E ratio is 9 times.

15

02, 03

Q3 A

Calculate working capital from the following

15
marks

05

Particulars	2021(details given are per unit)
Raw material	120
Direct Labor	60
Overheads	80
Profit	10
Selling price	150

Raw materials are held in stock on an average for 1 month. Materials are in process for 1.5 months. Finished goods are in stock for 1 month too. Credit allowed by suppliers is 1 month and customers are allowed a credit of 2 months. Time lag in payment of wages and overhead is 2 weeks. 70% of the purchases are on credit and 90% of the sales are on credit. Cash in hand is anticipated to be Rs. 1,00,000

OR

Q3B

The following are the data of Mercury Company Limited

15

05

Current Assets	Rs.(in millions)
Raw material	18
Work in process	5
Finished goods	10
Receivables(including bills Discounted)	15
Other current assets	2
	—
	50
	—
Current Liabilities	
Trade Creditors	12
Other current liabilities	3
Bank borrowings(including Bills discounted)	25
	—
	40
	—

Calculate maximum permissible bank finance using all 3 methods of Tandon committee. Make necessary assumptions wherever required. Core current assets are 20% of total assets.

Q4	Explain the following concepts (5 * 3 marks each)	15	
	a) Working capital		01
	b) Merger		02
	c) Acquisition		02
	d) Takeover		02
	e) Importance of EPS		03



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (Dec 2023- April 2024)

Examination: End Semester Examination April 2024 (UG/PG Programmes)

Programme code: 05		Class:	Semester: IV
Programme: B.COM (H)		SYBCOM(H)	
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course Code: : 131U01405	Name of the Course: Principles and Practices of Banking		
Duration: 2 Hrs.	Maximum Marks: 60		
Instructions: 1) Draw neat diagrams 2) Use Examples as applicable			

Question No.		Max. Marks	CO Attainment
Q.1	<p>A) An Awareness Week is organized by Banking federation , as an expert your topic of Discussion is Structure of Banking System in India .</p> <p style="text-align: center;">OR</p> <p>B) What does RBI regulate and supervise?</p> <p>C) A Law firm has kept a seminar on Rights provided to indemnity holder under section 125 of the Indian Contract Act. You are required to simplify the concept and explain</p>	<p>15</p> <p>7</p> <p>8</p>	<p>1</p> <p>4</p> <p>3</p>
Q.2	<p>A) In a training center you are required to discuss Legal aspects of a cheque and Different types of cheques.</p> <p style="text-align: center;">OR</p> <p>B) Compare SFB vs Payment banks to a group of freshers in banking</p> <p>C) Define the rules of Priority sector advances in a talk show.</p>	<p>15</p> <p>8</p> <p>7</p>	<p>3</p> <p>2</p> <p>3</p>
Q.3	<p>A) Appraise the concept of BG and explain the types of BG with process to obtain BG in India to a group of businessmen.</p> <p style="text-align: center;">OR</p> <p>B) Examine contract of indemnity and essentials of indemnity contract in a legal firm .</p> <p>C) List the Lenders offering Micro Finance Loans to Micro Finance Institutions</p>	<p>15</p> <p>7</p> <p>8</p>	<p>3</p> <p>3</p> <p>2</p>

P. T. O →

Q.4	Attempt All five (3 marks Each) <ol style="list-style-type: none"> 1) BR Act 2) EXIM Bank 3) Asset & Liability Products with examples 4) MUDRA 5) Fintech 	15	4 1 3 1 2



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (Dec 23- April 2024)			
Examination: End Semester Examination April 2024 (UG/PG Programmes)			
Programme code: 05		Class:	Semester: IV
Programme: B.COM(H)		SYBCOM(H)	
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course Code: 131U01405	Name of the Course: Principals and Practices of Banking		
Duration: 2 Hrs.	Maximum Marks: 60		
Instructions: 1) Draw neat diagrams 2) Use Examples as applicable			

Question No.		Max. Marks	CO Attainment
Q.1	A) Critically Evaluate the Evolution of banks in India, the different categories and the impact of nationalized banks in a group discussion.	15	1
	OR		
	B) List the types of credit facilities available in banking	7	2
	C) Examine the types of financial institutions for a group of financial experts.	8	2
Q.2	A) What are the Modes of charging a security. Please Elaborate on the topic as a loan expert.	15	3
	OR		
	B) You are a Stock Analyst and you need to draw and design Sectoral distribution of stock market.	10	2
	C) What is the purpose of regulation and supervision of banks?	5	4
Q.3	A) Evaluate the Important provisions of RBI Act 1934	7	3
	B) In an MSME meet please justify the concept of Microfinance & importance of Microfinance.	8	2
	OR		
	C) Analyze the Developmental/promotional functions of RBI and list them on a document you are creating for a social cause.	8	4

P. T. O →

	D) A group of Startup members want you to explain and list the types of BG available.	7	3
Q.4	Attempt All Five (3 marks Each) <ol style="list-style-type: none"> 1) Endorsement 2) Indemnifier 3) Nationalization of banks 4) Consumer Discretionary 5) Financial Inclusion 	15	3 3 1 2 2



SOMAIYA
VIDYAVIHAR UNIVERSITY

ATKT
B.Com (H)
Sem IV



Semester (November 2023 to March 2024)		
Examination: End Semester Examination April 2024 (UG Programme)		
Programme code: 01 Programme: B.Com. (Hons.)	Class: SY	Semester: IV
Name of the Constituent College: S K Somaiya College	Name of the Department: Commerce	
Course Code: 131U01C403	Name of the Course: Auditing	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3) All Questions are compulsory		

Question No.		Max. Marks	Co Attainment
Q.1	A. Demonstrate the meaning and advantages of Balance sheet audit, Interim Audit and Continuous audit.	15	CO1
	OR B. Explain the meaning of Audit file. Outline the contents of permanent and current audit file.	15	CO2
Q.2	A. Determine internal Control samples for Sales and Debtors.	15	CO4
	OR B. List limitations of Internal control. How Internal check is different from Internal control and Test check?	15	CO4
Q.3	A. A. State verification aspects for audit of purchases.	08	CO3
	B. As an auditor how will you vouch rental receipts?	07	CO3
	OR A. Discuss verification aspects for furniture and fixtures.	07	CO3
	B. Elaborate factors that are to be considered for verification of long-term loan taken by a company.	08	CO3
Q.4	CASE STUDIES (3 Marks Each) A. CA Ram is appointed as the auditor of XYZ Ltd, which does not have practice of stock taking on the grounds that it has a strong internal control system. Comment. B. A company sold its old machinery having book value Rs. 1 crore for Rs. 80,00,000. Accountant is of the opinion that machinery account to be credited with Rs. 80,00,000. Comment. C. A newly qualified chartered accountant seek your guidance with respect to documentary evidences for audit of debtors. Advise. C. Auditor GR & Associates, appointed for PNG Ltd. thinks that understanding internal control will not help them in any manner in relation to audit planning and execution. Is his view correct? Comment.	15	CO3 CO3 CO3 CO4

	E. Raghav is a new article trainee in the audit firm. He is unaware of factors that affect sample size while selection of transactions for examination. You as a senior audit staff is required to guide him.		CO4
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SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (November 2023 to March 2024)		
Examination: End Semester Examination April 2024 (UG Programmes)		
Programme code: 01	Class: SY	Semester: IV
Programme: SYBCOM HONS		
Name of the Constituent College: S K Somaiya College (SKSC)		Name of the Department : Commerce
Course Code: 131U01G401	Name of the Course: Statistical Techniques - II	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) All Questions are compulsory. 2) Figures to the right indicate full marks. 3) Use of SIMPLE Calculator is allowed. 4) Graph paper will be provided on request.		

Question No.		Max. Marks	Co Attainment																
Q.1 a)	Three different types of steel are required for three types of cars as follows, <table border="1" style="margin: 10px auto; border-collapse: collapse;"> <tr> <td></td><td>C1</td><td>C2</td><td>C3</td></tr> <tr> <td>S1</td><td>2</td><td>3</td><td>4</td></tr> <tr> <td>S2</td><td>1</td><td>1</td><td>2</td></tr> <tr> <td>S3</td><td>3</td><td>2</td><td>1</td></tr> </table> Find the number of car of each type which can be produced using 29,13,16 tons of steel.		C1	C2	C3	S1	2	3	4	S2	1	1	2	S3	3	2	1	10	CO1
	C1	C2	C3																
S1	2	3	4																
S2	1	1	2																
S3	3	2	1																
Q.1 b)	If $A = \begin{bmatrix} 9 & 1 \\ 4 & 3 \end{bmatrix}$ and $B = \begin{bmatrix} 1 & 5 \\ 7 & 13 \end{bmatrix}$ find the matrix X such that $3A+5B+2X=0$	05	CO1																
	OR																		
Q.1 a)	Solve the following system of equations using Cramer's Rule. $2x+4y+z=17$ $x+2y+3z=6$ $3x+2y+9z=2$	10	CO1																
Q.1 b)	If $A = \begin{bmatrix} 2 & 1 \\ 3 & -1 \end{bmatrix}$ and $B = \begin{bmatrix} 1 & -2 \\ 3 & -4 \end{bmatrix}$ verify whether $AB=BA$	05	CO1																
Q.2 a)	Solve following LPP using simplex method, Maximize $Z = 3x_1 + 7x_2$ Subject to, $2x_1 + 5x_2 \leq 20$ $x_1 + 2x_2 \leq 4$ $x_1, x_2 \geq 0$	08	CO2																
Q.2 b)	Solve following LPP Graphically, Maximize $Z = 8x_1 + 5x_2$ Subject to, $5x_1 + 3x_2 \geq 30$ $2x_1 + 5x_2 \geq 20$	07	CO2																

	$x_1 + x_2 \leq 8$ $x_1, x_2 \geq 0$																													
	OR																													
Q.2	Solve following LPP using Simplex method. Maximize $Z = 75x_1 + 200x_2$ Subject to, $x_1 + x_2 \leq 12$ $2x_1 + x_2 \leq 20$ $x_1 + 3x_2 \leq 30$ $x_1, x_2 \geq 0$	15	CO2																											
Q.3	A portfolio P has shares X and Y, with the following distributions: <table><tr><td>Return from X</td><td>-1</td><td>5</td><td>11</td><td>15</td></tr><tr><td>Return from Y</td><td>-2</td><td>6</td><td>10</td><td>16</td></tr><tr><td>Probability</td><td>0.1</td><td>0.3</td><td>0.4</td><td>0.2</td></tr></table> The proportion of share X is 60% and the remaining is share Y. Find. 1) Expected return from X. 2) Expected return from Y. 3) Total risk from X. 4) Total risk from Y. 5) Covariance of return from X and Y. 6) Expected return from portfolio P. 7) Total risk from portfolio P.	Return from X	-1	5	11	15	Return from Y	-2	6	10	16	Probability	0.1	0.3	0.4	0.2	15	CO3												
Return from X	-1	5	11	15																										
Return from Y	-2	6	10	16																										
Probability	0.1	0.3	0.4	0.2																										
	OR																													
Q.3 a)	In a sample of 100 people taken from village A, 80 are found to be illiterate. In another sample of 200 people taken from village B, 120 are found to be illiterate. Do these data reveal significant difference between the two villages illiteracy rate.	10	CO4																											
Q.3 b)	From the following information, calculate Beta of a security. <table><tr><td>Year</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr><tr><td>Return of Security %</td><td>12</td><td>15</td><td>18</td><td>15</td><td>15</td><td>20</td><td>18</td><td>12</td></tr><tr><td>Return of market portfolio %</td><td>14</td><td>17</td><td>16</td><td>14</td><td>18</td><td>17</td><td>20</td><td>10</td></tr></table>	Year	1	2	3	4	5	6	7	8	Return of Security %	12	15	18	15	15	20	18	12	Return of market portfolio %	14	17	16	14	18	17	20	10	05	CO3
Year	1	2	3	4	5	6	7	8																						
Return of Security %	12	15	18	15	15	20	18	12																						
Return of market portfolio %	14	17	16	14	18	17	20	10																						
Q.4	Answer following questions	15	CO1,2,3,4																											
1)	Define Mutual Fund.																													
2)	Evaluate Determinant of $A = \begin{bmatrix} -1 & 3 \\ -5 & -1 \end{bmatrix}$																													
3)	Calculate expected return and the total risk of a share of a company whose probability distribution of returns is as follows, <table><tr><td>Return(%)</td><td>-6</td><td>-3</td><td>0</td><td>4</td><td>8</td><td>12</td><td>16</td></tr><tr><td>Probability</td><td>0.05</td><td>0.1</td><td>0.2</td><td>0.3</td><td>0.2</td><td>0.1</td><td>0.05</td></tr></table>	Return(%)	-6	-3	0	4	8	12	16	Probability	0.05	0.1	0.2	0.3	0.2	0.1	0.05													
Return(%)	-6	-3	0	4	8	12	16																							
Probability	0.05	0.1	0.2	0.3	0.2	0.1	0.05																							
4)	Illustrate Diagonal matrix with example.																													

5) Mr. X bought some shares of a company at Rs. 120 each. After receiving a dividend of Rs.20 on each share, he sold them all at Rs. 150. Find his return for the holding period.

