SOMAIYA
VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

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

Sr. No.	Subject	Available
1.	131U01C401 – Corporate Culture & Ethics	
2.	131U01K401 – IT in Commerce (A)	
3.	131U01K401 – IT in Commerce (B)	
4.	131U01G401 – Statistical Techniques I (A)	
5.	131U01G401 – Statistical Techniques I (B)	
6.	131U01C402 – Financial Account IV (A)	
7.	131U01C402 – Financial Account IV (B)	
8.	131U01C404 – Financial Management II (A)	
9.	131U01C404 – Financial Management II (B)	
10.	131U01C405 – Principles of Banking (A)	
11.	131U01C405 - Principles of Banking (B)	
12.		
13.		
14.		

LIBRARY

BCom(H)

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester: November 2022- April 2023 **Examination: ESE Examination April 2023 (UG Programme)**		
Programme code: 01 **Programme:** B.COM (Hons)	**Class:** SY	**Semester:** IV
Name of the Constituent College: S K Somaiya College (SKSC)	**Name of the department:** Commerce	
Course Code: 131U01C401	**Name of the Course:** Corporate Culture & Ethics	**Duration:** 2 Hrs **Max. Marks:** 60
Instructions: 1. Figures to the right indicate full marks **2. Q1 to Q3 are compulsory subject to internal choice** **3. Q4 is compulsory without any internal choice.**		

Question No.		Max. Marks
Q-1	A. What is corporate culture. Explain its characteristics.	8
	B. Enumerate the kinds of organizational culture seen in organizations.	7
	OR	
Q - 1	C. How can organizational culture be transmitted?	8
	D. Explain the sources of organizational culture.	7
Q-2	A. Contrast groups and teams. Suggest strategies in converting a group into a team.	8
	B. Write a short note on cross-functional teams	7
Q-2	OR	15
	C. Enumerate factors that determine team success.	
Q-3	A. Substantiate the issues/challenges of corporate governance.	8
	B. Suggest etiquettes to make a telephone conversation effective.	7
	OR	
Q-3	C. Explain the concept of corporate governance. Elucidate the numerous benefits of it to various stakeholders.	15
Q-4	Explain the following concepts in brief (Attempt all) 1. Team identity 2. Socialization 3. Handshake etiquette 4. Groups 5. Virtual teams	15

B.com (H) IV

Dr. Shantilal K. Somaiya School of Commerce & Business Studies
Somaiya Vidyavihar University
Library

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester (November 2022 to March 2023) **Examination: End Semester Examination March/April 2023 (UG Programmes)**		
Programme code: 01 **Programme: : BCOM(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: 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) Explain the classification of Computers	7 marks
	b) Define the benefits of using Business Process System Software	8 marks
	OR	
	c) Discuss BIS and BSS	7 marks
	d) Describe Computer Networks and its types	8 marks
Q.2	a) Explain the different modules of ERP system	10 marks
	b) Classify the following : 1) 11011011 – 1010110 2) 1110111010 * 101 3) 111010110 + 10110101 4) Convert B2G : 11011011101 5) Convert into 2's complement 1011001000000	5 marks
	OR	
	c) Explain Data Communication Network model	8 marks
	d) Describe SCM technology with example	7 marks
Q.3	a) Explain the life cycle of Business Process	8 marks
	b) Define the pros and cons of technology in today's world	7 marks
	OR	
	c) Explain the different Number System used in Computers	10 marks
	d) Discuss on Decision Support System	5 marks
Q.4	a) Arun clicks on a link received in a message on his phone which promises him a complimentary trip to a destination of his choice. He forwarded this message to his friend, Panshul and asked him to do the same. But Panshul	3 marks

	refuses and tells Arun that his personal and private information, such as online account names, login information and passwords can be stolen and he should be careful of such attacks So now Aruns personal information is hacked , how would he solve this problem	
	b) Zomato is a food ordering app. Everyone has to register to it to order food and it provides lot of offers. So is it an Information System. Yes or No?	3 marks
	c) Gujarat Tourism is one of the best tour provided by Travel Solutions Company. How would it advertise about its tours and offers to public.	3 marks
	d) Convert text to binary : WELCOME TO THE CODING WORLD	3 marks
	e) Geetika has recently created her social accounts. She is very excited as she waited so long to go online. She has recently also got admission in a prestigious high school and does not know many students. When she logs into her social media a few days later, she finds that someone is posting negative, demeaning comments on her social media profile. She is also getting repeated mails from unknown people. Whenever she goes online, she is trolled by multiple unknown people. Now Geetika is advised how to solve this issue.	3 marks

Dr. Shantilal K. Somaiya School of Commerce & Economics Library Somaiya Vidyavihar University

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester (November 2022 to March 2023) **Examination: End Semester Examination March/April 2023 (UG Programmes)**		
Programme code: 01 **Programme: : BCOM(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: 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) Explain the functions of parts of units of computer	8 marks
	b) Discuss on Hacking and Ethical Hacking	7 marks
	OR	
	c) Classify the following : 1) Convert into 2's complement 111001100000 2) 1101101 * 111 3) 101011101001 + 10101110 4) Convert G2B : 101010111001 5) 11011110011 – 10100110	5 marks
	d) Discuss the principles and advantages of BPM systems	10 marks
Q.2	a) Explain the modules in ERP system	8 marks
	b) Elaborate about OSI model	7 marks
	OR	
	c) Differentiate between Serial and Parallel Transmission	7 marks
	d) Describe the different Network Connecting Devices used in networking	8 marks
Q.3	a) Define IPO cycle and how data is processed into information	5 marks
	b) Explain Network topologies and it types	10 marks
	OR	
	c) Describe the different techniques used for Digital Marketing	10 marks
	d) Evaluate on Customer Relationship Management with example	5 marks
Q.4	a) Convert the text into binary: LEARNING IS LIFE LONG	3 marks

	b) Parminder recently celebrated his 14th birthday. On his birthday he got to know about Facebook. He learns how social networking sites help people to meet their friends and discuss things online. He also found t that he is now eligible to open a Facebook account. He creates his profile on Facebook and starts connecting with his friends. Within a few days, he befriends many people he knows and many people he does not know. After some time he starts getting negative comments on his posts. He also finds that his pictures are being shared online on objectionable websites. Identify the type of cybercrime Parminder is a victim of and discuss the measures to be taken	3 marks
	c) Amazon being an E-commerce company. How it advertises its website and app to the customers. Discuss the strategies implemented by Amazon.	3 marks
	d) Web server is a special computer system running on HTTP through web pages. The web page is a medium to carry data from one computer system to another. The working of the webserver starts from the client or user. The client sends their request through the web browser to the webserver. Web server takes this request, processes it and then sends back processed data to the client. The server gathers all our web page information and sends it to the user, which we see on our computer system in the form of a web page. When the client sends a request for processing to the web server, a domain name and IP address are important to the webserver. The domain name and IP address are used to identify the user on a large network. Discuss the pros and cons of Web Server	3 marks
	e) Uber is car booking app for travelling. It is best solution for pooling. Only the registered users can book a car and travel to its destination. Evaluate whether it is based on IS system or not.	3 marks

Dr. Shantilal K. Somaiya School of Commerce & Business Studies
Library
Somaiya Vidyavihar University

SOMAIYA
VIDYAVIHAR UNIVERSITY

Semester: April 2023 **Examination: ESE Examination April 2023(UG Programme)**		
Programme code: 01 **Programme: SYBCOM HONS**	**Class:** SY	**Semester:** IV
Name of the Constituent College: S K Somaiya College (SKSC)	**Name of the department: Commerce**	
Course Code: 131U01G401	**Name of the Course: Statistical Techniques - 1**	**Duration:** 2 Hrs **Max. 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
Q-1 a)	Ajay purchases 3 pens, 2 bags and 1 pencil and pays Rs. 41, from the same shop Shruti purchases 2 pens, 1 bag and 2 pencils and pays Rs. 29 while Ishaan purchases 2 pens, 2 bags and 2 pencils and pays Rs. 44. Translate the problem into system of equations. Solve the system of equations by matrix method and hence find cost of 1 pen, 1 bag and 1 pencil.	[10]
Q-1 b)	If $A=\begin{bmatrix}9 & 1\\ 4 & 3\end{bmatrix}$ and $B=\begin{bmatrix}1 & 5\\ 7 & 13\end{bmatrix}$ find matrix X such that 3A+5B+2X=0	[05]
	OR	
Q-1 a)	Find Inverse of matrix $A=\begin{bmatrix}3 & -4 & 2\\ 1 & -3 & 4\\ 4 & -3 & 5\end{bmatrix}$	[10]
Q-1 b)	If $A=\begin{bmatrix}-2 & 3\\ 2 & 5\end{bmatrix}$ and $B=\begin{bmatrix}2 & -3\\ 1 & -3\end{bmatrix}$ verify whether AB=BA	[05]
Q-2 a)	Solve following LPP using simplex method, Maximize Z= 4x1+7x2 Subject to, x1+x2<=9 3x1+2x2<=23 x1,x2>=0	[08]
Q-2 b)	Solve following LPP graphically,	[07]

Minimize Z= 3x+2y
Subject to,
3x+4y<=12
x+y>=2
x,y>=0

OR

Q-2

Solve following LPP using simplex method, [15]
Maximize Z= 9x1+13x2
Subject to,
2x1+3x2<=18
2x1+x2<=10
x1,x2>=0

Q-3 a) A portfolio P consists of two shares X and Y. the following table gives the probability distributions of the returns of the two shares. Find [10]

1. Expected return from share X.
2. Expected return from share Y.
3. Total risk of share X.
4. Total risk of share Y.
5. Covariance of return from share X and share Y.
6. Expected return of the portfolio P.
7. Total risk of the portfolio P.

The proportion of share X and Y in the portfolio is 70% and 30% respectively.

Economic condition	Probability	Return on X	Return on Y
High growth	0.3	14	16
Low growth	0.4	12	12
Stagnation	0.2	11	10
Recession	0.1	10	8

Q-3 b) A sample of 901 observations has mean 3.4 and standard deviation 2.61. can the sample be regarded as drawn from a population with mean 3.25 at 5% level of significance? [05]

OR

Q-3 a) A sample of 500 units from factory A are inspected and 12 are found to be defective while 800 units from factory B are inspected and 12 are found to be defective. Can it be concluded at 5% level of significance that production at factory B is better than factory A. [10]

Q-3 b) Mr. X invested Rs. 25000 in "J P Morgan India Equity Fund" on 14th June 2007 when the NAV was Rs. 10 per unit and the entry load was 2.25%. what was the value of Mr. X's units on 14th June 2007? If the NAV was found to be Rs. 11.11 on 10th September 2007, what was the value of Mr. X's units on 10th September 2007? [05]

Q-4 Answer following questions. [15]

Dr. Bhanubhai K. Somaiya School of Commerce & Business Studies
Library
Somaiya Vidyavihar University

1)	Explain in brief Exit load and Entry load.	
2)	Define Key column and Key element.	
3)	Explain Null hypothesis and Alternate hypothesis.	
4)	Solve the following system of equations using Cramer's Rule, $2x+y=2$ $3x+5y=9$	
5)	Evaluate determinant of $\begin{bmatrix} 2 & -3 & 2 \\ -2 & 4 & -2 \\ 2 & 3 & 0 \end{bmatrix}$	

Dr. Shantilal K. Somaiya School of Commerce & Business Studies
Somaiya Vidyavihar University
Library

SOMAIYA
VIDYAVIHAR UNIVERSITY

Semester: April 2023 **Examination: ESE Examination April 2023(UG Programme)**		
Programme code: 01 **Programme: SYBCOM HONS**	**Class:** SY	**Semester:** IV
Name of the Constituent College: S K Somaiya College (SKSC)	**Name of the department: Commerce**	
Course Code: 131U01G401	**Name of the Course: Statistical Techniques - 1**	**Duration:** 2 Hrs **Max. 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
Q-1 a)	Solve following equations using Cramer's rule, x+3y-z=3 2x-y+6z=7 -x+2y+z=2	[10]
Q-1 b)	If A= $\begin{bmatrix} -1 & -4 \\ 1 & -3 \end{bmatrix}$ and B = $\begin{bmatrix} 3 & -1 \\ 2 & -3 \end{bmatrix}$ and C= $\begin{bmatrix} 1 & 4 \\ 1 & -3 \end{bmatrix}$ then verify that A(BC)= (AB)C.	[05]
	OR	
Q-1 a)	Find Inverse of following matrix using elementary transformation method $\begin{bmatrix} 1 & 2 & -1 \\ 2 & 1 & -3 \\ 3 & -1 & 3 \end{bmatrix}$	[10]
Q-1 b)	If P= $\begin{bmatrix} 2 & -1 \\ 4 & -3 \end{bmatrix}$ find P^2-3P+2I	[05]
Q-2 a)	Solve following LPP using simplex method, Maximize Z= 4x1-2x2 Subject to, x1+3x2<=6 x1-x2<=2 x1,x2>=0	[08]

Q-2 b)	Solve following LPP graphically, Minimize Z= 10x+8y Subject to, 3x+y>=6 x+y>=4 x+3y>=6 x,y>=0 **OR**	[07]
Q-2	Solve following LPP using simplex method, Maximize Z= 75x1+200x2 Subject to, x1+x2<=12 2x1+x2<=20 x1+3x2<=30 x1,x2>=0	[15]
Q-3 a)	A portfolio consists of 3 shares S1, S2 and S3 with following properties. The total risk from market is 40. Express the total risk of the portfolio as the sum of its systematic and unsystematic risk.	[08]
Q-3 b)	According to specifications, the mean blowing time of a fuse is 12 seconds. What can be concluded for a large shipment of these fuses if a sample of 36 fuses is found to have a mean blowing time 11.8 seconds with the standard deviation of 0.60 seconds? At 10 % level of significance. **OR**	[07]
Q-3 a)	Ms. Rupali invested Rs. 5000 in "Tata Capital" on 25/01/08 at an NAV of Rs. 14.52. due to entry load, the value of her units on that day stood at Rs. 4889.99. find the entry load percent, rounded upto two decimal places.	[08]
Q-3 b)	The Director of a company made a statement that "roughly 70% of employees are showing less than average performance". The president of a company constituted a committee to validate the statement. The committee went in for in depth analysis of performance of 150 employees and found that 65% of them had less than average performance. Test the statement of Director at 5% level of significance.	[07]
Q-4	Answer following questions. 1) Explain in brief Transpose matrix and Identity matrix. 2) Define Slack variable and Surplus variable. 3) Explain mutual fund and Asset management company.	[15]

	S1	S2	S3
Proportion in portfolio	0.5	0.2	0.3
Beta	1.2	0.9	1.1
Unsystematic risk	25	5	60

4)	When can we say that inverse of matrix exists, hence Determine whether inverse exists or not for A= $\begin{bmatrix} 3 & 8 \\ -3 & -8 \end{bmatrix}$	
5)	It is known that the standard deviation of salaries of officers in a certain large town is Rs. 3000. A random sample of 49 officers was selected and the sample mean was found to be Rs. 21543. Find 95% confidence interval for the mean salary of the officers in the town.	

Library

Dr. Shyamaprasad K. Somaiya School of Commerce & Business Studies
Somaiya Vidyavihar University
Library

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester (November 2022 to March 2023) **Examination: End Semester Examination March/April 2023 (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:** Financial Ac - IV	
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
Q.1.	Balance sheet of DEEP Ltd. as at 31st March, 2023: -	15

Liabilities	Rs.	Assets	Rs.
10% Redeemable Preference Shares of Rs.10 each fully paid	13,50,000	Fixed Assets (WDV)	25,00,000
		Investments	4,05,000
Equity Shares of Rs.10 each fully Paid up	13,50,000	Current Assets	10,70,000
		Bank Balance	3,00,000
Securities Premium	40,500		
General Reserve	6,40,000		
Profit and Loss Account	7,10,000		
Creditors	1,84,500		
	42,75,000		**42,75,000**

The company exercises the option to redeem 10% Redeemable Preference shares at 10% premium and for this purpose the company issued 67,500 right shares of Rs.10 each at a premium of Rs.10 per share. The right shares were fully paid.
The company also sold out the investment at Rs.5,13,000. All payments were made to the Redeemable Preference shareholders except those holding 675 shares who could not be traced.

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.
Pass necessary journal entries in the books of DEEP Ltd. for the above transactions and also prepare the Balance Sheet of the company after redemption.

OR

Q.1. 15

A company issued 50,000-8% 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 @ 8% 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 8% Debentures. The Sinking Fund value of Re 1 @ 8% interest for 4 years is 0.30504.
Prepare for all the four years:
8% Debentures Accounts, Sinking Fund Account, Sinking Fund Investment Account

Q.2. A head office in Nagpur has a Branch at Mumbai to which goods are invoiced at Cost plus 20%. 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. 15

PARTICULARS	₹
Balances as on 1-4-2022:-	
Stock	4,00,000
Branch Debtors	3,88000
Computer	7,20,000
Petty Cash	20,000
Furniture	80,000
Goods sent to the Branch	22,40,000
Returns from Debtors	81,600
Total sales	33,60,000
Cash sales	7,20,000
Cash received from Debtors	22,00,000
Goods returned to H.O.	96,000
Petty expenses paid by Branch manager	27,200
Cheques sent to the Branch for:-	
Salaries	3,36,000
Rent	1,44,000
Petty Cash	28,000
Showroom expenses	81,600
stationery	20,800
Allowances to Debtors	14,400
Discount allowed to debtors	19,200
Bad debts	15,200
Balances as on 31-3-2023:-	
Stock	4,80,000
Branch debtors	?
Computer	?
Petty Cash	?
Stationery	3,200
Furniture	?

OR

Q.2. H.O. in Mumbai has a branch to which goods are sent at Invoice price which is fixed at a profit of 15% on sale. 15

PAERTICULARS	₹	PARTICULARS	₹
Opening stock [IP]	36,000	Salaries	12,000
Opening petty cash	3,000	Rent	9,000
Opening Debtors	48,000	Closing Stock [IP]	48,000
Good sent to branch [IP]	1,44,000	Cash sent to branch	13,200
Goods return by branch [IP]	4,800	Discount Allowed	600
Remittance from branch	2,01,000	Bad Debts	900
Return from Debtors	12,000	Commission paid	4,500

	Collection from Debtors	2,04,000	Closing petty cash	2,700	
	Cash sales	9,000	Closing Debtors	54,000	
	Prepare necessary ledger accounts by stock & debtors method.				
Q.3.	A. Explain objectives & scope of IND AS – 8. [8 M] B. Briefly explain purpose of financial statements as per Ind As - 1. [7 M] **OR**				15
Q.3.	On 1st Jan. 18 Machinery is offered for sale at ₹ 15,00,000 with the payment terms being four equal installments of ₹ 3,00,000 each, over four-year period. Down payment is done on 1st Jan 2018 @ ₹ 3,00,000 & Remaining on 31st Dec. every year. Interest rate is 10 % p.a. Show how the property will be recorded in accordance with IND As 16 & pass necessary Journal Entries.				15
Q.4	Answer the followings [3 Marks each] a. A machinery which cost ₹ 45,000 was estimated to have a useful life of 10 years & residual value ₹ 15,000. After 4 years, useful life was revised to 7 remaining years. Calculate the depreciation charge. b. Explain Capital Redemption Reserve. c. The following three alternatives have been given to redeem 20,000 15% Debentures of ₹100each at par i. Payment in cash. ii. Equity shares to be issued at ₹12 (face value ₹10) iii. 12% New Debenture of ₹100 each at ₹ 96. Holders of 8,000 Debentures accepted Preference shares; 8,000 holders accepted 15% newDebentures and the remaining holders in cash Show working of conversion. d. Briefly explain sinking fund method. e. Briefly explain need for branch accounting.				15

Library

Library

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester (November 2022 to March 2023) **Examination: End Semester Examination March/April 2023 (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:** Financial A/c - IV	
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
Q.1.	Balance sheet of PRAPTI Ltd. as at 31st March, 2023: -	15

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**

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.
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.

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.
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.

OR

Q.1.	A company issued 15,000-10% Debentures of Rs. 100 each at par on 01-01-2018 redeemable on 31-12-2021 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, 2021, 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. Prepare for all the four years: 10% Debentures Accounts, Sinking Fund Account, Sinking Fund Investment Account	15

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. 15

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: - 15

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

	Cheque sent to Branch: -	
	Rent	2,400
	Salaries	7,200
	Sundry expenses	600
	Discount Allowed	300
	Bad Debts	500
	Closing Stock [IP]	4,200
	Calculate profit made by the branch. Accounts are to be opened by Stock & Debtors System.	
Q.3.	A. Explain objectives & scope of IND AS – 1. [7 Marks] B. Briefly explain general features of Financial Statements. [8 Marks] **OR**	15
Q.3.	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.	15
Q.4	Answer the followings [3 Marks each] 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. b. What do you mean by divisible profits. c. The following three alternatives have been given to redeem 5,000 8% Debentures of ` 100each at 5% premium. i. Payment in cash. ii. 10% Redeemable Preference Share to be issued at ` 120 (face value ` 100) 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. d. Briefly explain Dependent Branch. e. Explain Debtors Method.	15

SOMAIYA VIDYAVIHAR UNIVERSITY

Library

Semester: November 2022- March 2023 **Examination: ESE Examination March 2023(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: 1) All questions are compulsory 2) Figures to the right indicates full marks		

Question No.		Max. Marks
Q-1 A	a company wants to raise 10,00,000 plan / equity / Debt / preference A / 100% / / B / 25% / 75% / C / 60% / / 40% COST OF DEBT = 7.5% COST OF PREFERNCE = 12% EQUITY SHARE FACE VALUE = 10 EACH SHARE WILL BE ISSUED AT PAR EBIT = 8,80,000 CALC EPS FOR EACH PLAN AND INDIFFERENCE POINT OR	15 Marks
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 Marks

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 co X Ltd = equity shares = 13,00,000; PAT = 71,00,000 ; MPS = 315	15 Marks

Y Ltd = equity shares = 75,000; PAT = 1,37,500 ; MPS = 140

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

Q2 B

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

15 Marks

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.

Q3 A

15 marks

P.L. Engineering Ltd. belongs to a risk class for which the capitalisation rate is 10 per cent. It currently has outstanding 10,000 shares selling at ₹ 100 each. The firm is contemplating the declaration of a dividend of ₹ 5 per share at the end of the current financial year. It expects to have a net income of ₹ 1,00,000 and has a proposal for making new investments of ₹ 2,00,000. Show how under M - M Hypothesis, the payment of dividend does not affect the value of the firm.

OR

Library

Q3B	The following are the data of Mercury Company Limited **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 represent 45% of current assets.	
Q4A	Concepts (5 concepts of 3 marks each)	15 marks
	1. Acquisition 2. Types of merger 3. Dividend policy 4. EPS 5. PE ratio	

Library

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester: November 2022- March 2023 **Examination: ESE Examination March 2023(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: 1) All questions are compulsory 2) Figures to the right indicates full marks		

Question No.		Max. Marks
Q-1 A	a company wants to raise 9,00,000 Plan / Equity / Debt / Preference A / 100% / / B / 50% / 50% / C / 50% / / 50% COST OF DEBT = 6.5% COST OF PREFERNCE = 8% EQUITY SHARE FACE VALUE = 10 EACH SHARE WILL BE ISSUED AT A PREMIUM OF RS 10 EBIT = 7,80,000 CALC EPS FOR EACH PLAN AND INDIFFERENCE POINT OR	15 Marks
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 and give your comments.	15 Marks

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	30%	40%	50%	60%	73%
Normally earns	12%	10%	15%	20%	12.5%

Q2 A	A ltd acquires B ltd. Following information is available for both the co A Ltd = equity shares = 6,00,000; PAT = 2,00,000 ; MPS = 35	

B Ltd = equity shares = 125,000; PAT = 70,000 ; MPS = 40

Calculate

1. EPS before merger
2. EPS after merger ; if exchange ratio is calculcated on the basis of EPS
3. P/E ratio before merger
4. Gain to shareholders assuming same P/E ratio (exchange ratio calculated using MPS)
5. Gain to shareholders assuming same P/E ratio (exchange ratio calculated using EPS)

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 @15% 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
General reserve	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 8 times.

15 Marks

OR

Q3 A

15 marks

Example Corporation
Balance Sheet
December 31, 2020

ASSETS		LIABILITIES	
Current assets		**Current liabilities**	
Cash and cash equivalents	$ 2,200	Short-term loans payable	$ 5,000
Short-term investments	10,000	Current portion of long-term debt	15,000
Accounts receivable - net	39,500	Accounts payable	20,900
Other receivables	1,000	Accrued compensation and benefits	8,500
Inventory	31,000	Income taxes payable	6,100
Supplies	3,800	Other accrued liabilities	4,000
Prepaid expenses	1,500	Deferred revenues	1,500
Total current assets	89,000	Total current liabilities	61,000
Investments	36,000	**Long-term liabilities**	
Property, plant & equipment - net		Notes payable	20,000
Land	5,500	Bonds payable	375,000
Land improvements	6,500	Deferred income taxes	25,000
Buildings	180,000	Total long-term liabilities	420,000
Equipment	201,000		
Less: accumulated depreciation	(56,000)	Total liabilities	481,000
Property, plant & equipment - net	337,000		
		Commitments and contingencies (see notes)	
Intangible assets		STOCKHOLDERS' EQUITY	
Goodwill	105,000		
Other intangible assets	200,000	Common stock	110,000
Total intangible assets	305,000	Retained earnings	220,000
		Accum other comprehensive income	9,000
Other assets	3,000	Less: Treasury stock	(50,000)
		Total stockholders' equity	289,000
Total assets	$ 770,000	Total liabilities & stockholders' equity	$ 770,000

The accompanying notes are an integral part of this statement.

From the above balance sheet calculate MVA if P/E ratio is 10 times and cost of equity is 12%.. Assume 1 equity share has a face value of rs 10.

OR

Q3 B Calculate maximum permissible bank finance using Tandon committee all 3 methods. Make necessary assumptions wherever required and core current assets are 30% of the current assets. — 15 marks

	Amount(₹)		Amount(₹)
Current Liabilities		**Current Assets**	
Sundry creditor	400	Raw Materials	400
Other sundry liabilities	100	Working Progress	250
Bank borrowing	500	Finished Goods	180
		Sundry debtors	250
		other current, asset	50
	1000		1130

Q4 A Conceptual questions – Explain the concepts (5 questions of 3 marks each)

1. Types of merger

	2. Hostile acquisition 3. Dividend policy 4. MM model 5. Capital structure	

Library

SOMAIYA VIDYAVIHAR UNIVERSITY

Semester (November 2022 to March 2023) Examination: End Semester Examination March/April 2023 (UG Programmes)		
Programme code: **Programme: Banking & Finance**	**Class:** SYBCOM (HONS)	**Semester:** IV
Name of the Constituent College: S K Somaiya College	**Name of the Department: Banking& Finance**	
Course Code: 131U01C405	**Name of the Course: Principles of Banking**	
Duration: 2 Hrs.	**Maximum Marks: 60**	
Instructions: 1) Draw neat diagrams 2)Explain with relevant examples or case studies		

Question No.		Max. Marks
Q.1	A) Describe a cheque and categorise different types of cheques with crossings. OR A) What is bank Endorsement? Justify the legal provision's regarding endorsements. B) Compare RBI Act & BR Act	(15) (8) (7)
Q.2	A) Distinguish Between Small Finance Banks & Payment Banks B) Justify the guidelines for Licencing of Payment Banks OR A) Categorise 12 Public sector banks & discuss the merits of their Mergers. B) Identify Anchor Banks & Merged Banks	(8) (7) (8) (7)
Q.3	A) Explain types of Securities B) How does LC work With examples C) List down key Guidelines for BG's by RBI OR A) Discuss RBI Act 1934 with Functions of RBI in detail .	(5) (5) (5) (15)
Q.4	Conceptual Questions (3 Marks Each) A) Lien B) Crossing of a Cheque C) Microfinance D) Section 19 RBI Act 1934 E) Mortgage by Deposit of Title deed or Equitable Mortgage	(15)

S.Y.B.Com (H)
Sem. IV
Principles of Banking
601

SOMAIYA VIDYAVIHAR UNIVERSITY

Dr. Shantilal K. Somaiya School of Commerce & Business Studies
Library
Somaiya Vidyavihar University

Semester (November 2022 to March 2023) Examination: End Semester Examination March/April 2023 (UG Programmes)		
Programme code: 01 **Programme:Commerce**	**Class:** SYBCOM (HONS)	**Semester:** IV
Name of the Constituent College: S K Somaiya College	**Name of the Department: Commerce**	
Course Code: 131U01C405	**Name of the Course: Principles of Banking**	
Duration: 2 Hrs.	**Maximum Marks: 60**	
Instructions: 1) Draw neat diagrams 2)Explain with relevant examples or case studies		

Question No.		Max. Marks
Q.1	A) Explain Structure of Banking in India with all types of banks in detail OR A) List 12 Public Sector banks in India with Merits B) Outline the structure of RBI as per RBI Act 1934	(15) (8) (7)
Q.2	A) Discuss how BR Act 1094 regulates and supervises banking System B) Draw the chart of Retail Product Overview for Asset products OR Identify Classification of Deposits & discuss the types of Customers with examples and Chart	(8) (7) (15)
Q.3	A) Explain Parties to a contract & essentials to a contract of Indemnity B) What is LC & How does it work . List down Advantages & Disadvantages. C) How do you get BG in India & Briefly discuss types of BG's OR A) Discuss what is a Charge? What are the different Modes of Charging a Security with Examples.	(7) (8) (15)
Q.4	Conceptual Questions (3 Marks Each) a) Payment Banks b) UCP 600 with Key Elements c) RBI Act d) IBC 2016 e) Negative Lien	(15)