

# SOMAIYA

## VIDYAVIHAR UNIVERSITY

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

### QUESTION PAPERS

<b>BRANCH: Bachelor of Commerce (HONS)</b>	<b>SEM: V</b>
	<b>NOV-2024</b>

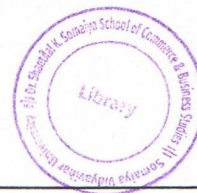
Sr. No.	Subject	Available
1.	31P23E101 – Customer Relationship Management	
2.	131U01E501 – Advanced Auditing	
3.	131U01C501 – Financial Account V (A)	
4.	131U01C501 – Financial Account V (B)	
5.	131U01V502 – International Finance	
6.	131U01503 – Portfolio Management	
7.	131U01C503 – Cost Accounting I	
8.	131U01E503 – Sales Distribution Management	
9.	131U01V505 – E-Commerce Management	
10.		



**LIBRARY**



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Semester (July 2024 to Oct. 2024)		
Examination: End Semester Examination Nov. 2024 (UG Programmes)		
Programme code: 01 Programme: BCOM H	Class: TY	Semester: V
Name of the Constituent College: S K Somaiya college	Name of the Department Commerce	
Course Code: 31P23E101	Name of the Course: Customer Relationship Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3) Figures to the right indicate full marks.		

Question No.		Max. Marks	Co Attainment
Q.1	a. Describe the process of CRM system formation in detail.	07	CO 2
	b. Explain the term "Brand Switching" and state the reasons for Brand switching.	08	CO 2
	<b>OR</b> c. Describe the concept of Customer loyalty. Explain the process of achieving Customer loyalty in detail.	15	CO 2
Q.2	a. Describe "Marketing campaign" in detail. State the common components of "Marketing campaign".	15	CO 3
	<b>OR</b> b. Describe in detail "Sales Force Automation" and state the benefits achieved by adopting Sales force automation in the organization.	15	CO 3
Q.3	<p><b>CASE STUDY</b></p> <p>Philips is one of the leading global healthcare companies and is driven by a purpose to improve people's health and wellbeing. Enterprise Informatics (EI) is a division of Philips' Connected Care portfolio that provides informatics solutions to healthcare providers. It helps customers manage data across various settings, enhance clinical decision-making, streamline workflows, and drive deep clinical insights. These solutions are designed to help customers achieve improved clinical outcomes at a lower cost, with a better clinical and patient experience.</p> <p>However, a few challenges were in the way of Philips achieving its goal. There was a lack of consistency in various service operations across the business units. The fragmented service management platforms and customer service processes were run in different ways.</p>	15	CO 1



A large part of these challenges had been brought on by mergers and acquisitions that introduced different legacy systems into the existing ecosystem.

“We needed a modernized platform to provide a best-in-class Philips experience to our customers,” says Milind Dixit, Senior Director at Philips Enterprise Informatics. The leadership team decided to update the company’s IT operations and address fragmented processes and inconsistent IT maturity across the business. ServiceNow Customer Service Management (CSM), ServiceNow IT Service Management (ITSM), and ServiceNow IT Operations Management (ITOM) were implemented to transform the business.

Despite organizations moving to agile development models, businesses fail to get their ServiceNow implementation right. This is due to not devoting enough time to create a clear-cut analysis about business challenges, document needs, and designing a solution before implementation even begins. A ServiceNow implementation needs to be planned rigorously. There have been many cases where replacing legacy systems with ServiceNow's out-of-the-box solutions makes the whole workflow more efficient. If a business already have ServiceNow, it has to make sure to evaluate designs with other Product Owners, Admins, or Enterprise Architects to guarantee that the adjustments. For those newly adopting ServiceNow, thoroughly analyze the existing systems and understand the impact a ServiceNow implementation would have.

Questions: [5 marks each]

1. Describe the importance of sales automation as operational CRM and its role in the above company.
2. State and explain the challenges in implementing automation with the help of ServiceNow in implementing CRM programs and establishing software.



	3. By considering the example of the above company, state some solutions to them to implement the automation successfully.		
Q.4	<p>Explain the concepts (each carries 3 marks)</p> <ul style="list-style-type: none"><li>a. Collaborative CRM</li><li>b. Customer Loyalty Index</li><li>c. Market Basket Analysis</li><li>d. RFM analysis</li><li>e. Unprofitable customers</li></ul>	15	CO 4





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<b>Semester (July 2024 to Oct. 2024)</b>			
<b>Examination: End Semester Examination Nov. 2024 (UG/PG Programmes)</b>			
<b>Programme code: 01</b>		<b>Class: TY</b>	<b>Semester: V</b>
<b>Programme: TYBCOM [H]</b>			
<b>Name of the Constituent College: S.K. Somaiya College</b>		<b>Name of the Department: Accounting &amp; Finance</b>	
<b>Course Code: 131U01E501</b>		<b>Name of the Course: Advanced Auditing</b>	
<b>Duration : 2 Hrs.</b>		<b>Maximum Marks : 60</b>	
<b>Instructions: Attempt all questions. Each Question carries 15 marks.</b>			

Question No.		Max. Marks	Co Attainment
Q. 1a)	Discuss the vouching procedures for the royalty income and interest and dividends by XYZ Ltd.	10	CO1,CO2
Q.1b)	Describe the audit procedures and documentation for consignment sales	5	CO1,CO2
	OR		
Q.1c)	You are the auditor for XYZ Ltd. The management is looking for guidance for vouching procedures for the given heads of expenditures- salaries and wages and petty cash expenses. List out the procedures for the same.	10	CO1,CO2
Q.1d)	As a junior article trainee, you are required to assess the reasonableness of the purchases expense reported by XYZ Limited. What specific document and procedures will you review to vouch these costs?	5	CO1,CO2
Q.2a)	Discuss the General procedures employed by an auditor to verify the debtors of a company.	10	CO1,CO2
Q.2b)	Explain the different types of Auditor's opinions.	5	CO4
	OR		
Q.2c)	Discuss the General procedures employed by an auditor to verify the inventories of a company.	10	CO1,CO2
Q.2d)	Elaborate any 5 different types of Audits.	5	CO4
Q.3 a)	Discuss Auditor's duties for verifying the outstanding expenses and Bills payable and petty cash expenses in a company.	15	CO1,CO2
	OR		
	Explain the different types of Audits carried out by an auditor.	15	CO4
Q. 4a)	Examine the concept and objectives of audit in CIS environment on the organisation.	5	CO3
Q.4b)	Audit in CIS environment is different from traditional audit methodology. Justify this statement	5	CO3

Q.4c)	Discuss the primary changes that occur in the audit and accounting systems post employing audit in CIS environment	5	CO3
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**Semester (July 2024 to October 2024)**

**Examination: End Semester Examination November 2024 (UG Programmes)**

**Programme code: 01**

**Programme: B.COM [HON]**

**Class: TY**

**Semester: V**

**Name of the Constituent College: S.K. SOMAIYA**

**Name of the Department: Commerce**

**Course Code: 131U01C501**

**Name of the Course: Financial Account - V**

**Duration : 2 Hrs.**

**Maximum Marks : 60**

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

Q.						Max. Mark	Co
Q.1.	P Ltd and C ltd agreed to amalgamate and form a new company namely PC ltd. Which will take over all the assets and liabilities of both the companies. Following are the balance sheets of P. ltd and C ltd as on 31 <sup>st</sup> March 2024					15	01
Liabilities		P. Ltd	C. Ltd	Assets	P. Ltd	C. Ltd	
Equity shares of Rs 10 each fully paid		4,00,000	5,00,000	Plant & Machinery	8,00,000	8,00,000	
6%preference share of Rs 100 each		-	3,00,000	Stock	65,000	60,000	
Profit and loss account		5,00,000	-	Debtors	95,000	50,000	
Statutory Reserve		50,000	-	Profit & Loss A/c	-	1,40,000	
9%Debentures of Rs 100 each		-	2,00,000	Bank	65,000	40,000	
creditors		75,000	90,000				
		10,25,000	10,90,000		10,25,000	10,90,000	
Terms of Amalgamation:							
<b>In case of P. Ltd:</b> Assets and liabilities are to be taken over at book values For every four equity shares in P ltd five equity shares of Rs 10 each in PC Ltd shall be issued at 10%premium							
<b>In Case of C. ltd</b>							
1. 6%preference shareholders C. Ltd would allotted 4 shares,7% preference shares of Rs 100 each in PC Ltd for every 5 shares, 6% Preference shares in C. Ltd							
2. 9%Debentureholders would be discharged at per by issue of an equal no of 10% debenture of Rs 100 each in PC Ltd at par							
3.Plant and machinery and stock shall be appreciated by 10%							
4. Balance of purchase consideration would be discharged by issue of equity shares of Rs 10 each in PC Ltd issued at 10% premium							
5.Sundry Debtors of C. ltd include Rs 5,000 due from P. ltd							
You are required to: Compute Purchase consideration & Close the books of old companies.							
OR							



Q.1. Following are the summary Balance Sheet of S Ltd. and H Ltd.

Balance Sheet as on 31<sup>st</sup> March, 2024

Liabilities	S Ltd.	H Ltd.	Assets	S Ltd.	H Ltd.
Equity Share Capital of Rs.10	7,50,000	4,50,000	Building	2,50,000	1,55,000
Export Profit			Machinery	3,25,000	1,70,000
Reserves	30,000	30,000	Stock	2,55,000	1,80,000
Profit & Loss A/c	70,000	60,000	Debtors	90,000	1,00,000
General Reserves	20,000	45,000	Bank	70,000	55,000
12% Debentures of Rs.100 each	50,000	30,000	Share Issue Expenses	-	10,000
Creditors	70,000	55,000			
	<b>9,90,000</b>	<b>6,70,000</b>		<b>9,90,000</b>	<b>6,70,000</b>

Z Ltd. was formed to acquire all assets and liabilities of S Ltd. and H Ltd. on the following terms:

Z Ltd. to have authorized share capital of Rs.50,00,000 divided into 50,000 equity shares of Rs.100 each.

The business of both companies were taken over for a total price of Rs.12,00,000 to be discharged by Z Ltd. by issue of equity shares of Rs.100 each at a premium of 20%.

The shareholders of S Ltd. and H Ltd. to get shares in Z Ltd. in the ratio of net asset values of their respective shares.

The debentures of both companies to be converted into equivalent number of 14% Debentures of Rs.100 each in Z Ltd. at a discount of 10%.

All the tangible assets of both companies are taken over by Z Ltd. at book values except the following:

Assets	S Ltd. Rs.	H Ltd. Rs.
Building	2,80,000	1,82,000
Machinery	3,15,000	1,60,000

Sundry Creditors of S Ltd. and H Ltd. are taken over at Rs.65,000 and Rs.50,000 respectively. Statutory Reserves are to be maintained for 3 years more.

You are required to show: Compute Purchase Consideration of S Ltd. and H Ltd. Pass Journal Entries in the Books of Z Ltd.

Prepare Balance Sheet after amalgamation. Apply purchase method.

15

01

Q.2. Following is the Balance sheet of DEEP Ltd. as on 31<sup>st</sup> March 2024

Liability	Rs.	Assets	Rs.
Share Capital:		Goodwill	3,40,000
Equity shares of Rs.5 each fully paid	8,00,000	Land & Building	2,60,000
6% cumulative preference shares of ₹100 each	4,00,000	Equipments	2,50,000
8% Debentures (Rs.100 each)	4,00,000	Debtors	2,40,970
Bank overdraft	1,50,000	Stock	3,30,340
Creditors (including Rs.20,000 interest due on Bank overdraft)	3,40,360	Investment	45,450
		Cash at Bank	20,240
		Profit & Loss A/c.	6,03,360
	<b>20,90,360</b>		<b>20,90,360</b>

Preference dividend is in arrears for five years.

Following scheme of reconstruction was approved by the court.

(1) Equity shares be reduced to Rs.1.25 each and then to be consolidated into shares of

15

02



Rs.10 each.

(2) 6% Preference shares be reduced to Rs.40 each and then to be subdivided into shares of Rs.10 each.

(3) Interest accrued but not due on 8% Debentures for half year ended 31<sup>st</sup> March 2024 has not been provided in the above Balance sheet. The debenture holders have agreed to receive 40% of his interest in cash immediately and provision for the balance be made in the books of account.

(4) Rs.24,000 be paid to Preference shareholders in lieu of arrears of preference dividend.

(5) The debenture holders have also agreed to accept equal number of 9% debentures of Rs.60 each in exchange of 8% debentures of Rs.100 each.

(6) Bank has agreed to take over 50% of stock in full satisfaction of its claim including interest. The remaining stock be revalued at Rs.1,20,000.

(7) Investment be sold for Rs.40,000.

(8) Tangible fixed assets be appreciated by 20%, goodwill be written off in full and provision be made for doubtful debts of Rs.20,000.

Give journal entries for the above scheme of reconstruction. Prepare capital reduction account in the books of Deep Ltd.

OR

Q.2.

A. Briefly explain the impact of IND AS – 12 on an organization. [5 MARKS]

B. OM LTD. Purchased a Machinery costing ₹ 2,00,000, depreciation is charged @15% on straight line method basis in books. Depreciation is charged @20% p.a. on straight line method in Income Tax, Tax rate is 25%. Calculate deferred tax liability. [5 MARKS]

C. Determine the Carrying amount & Tax base amount of the following transaction [5 MARKS]

1. Prepaid expenses of ₹47,000 deductible on accrual basis.
2. Accrued income of ₹12,600 taxable on receipt basis.

Q.3.

Following is the Balance Sheet of Moha Ltd. as on 31<sup>st</sup> March, 2024.

Liabilities	Rs.	Assets	Rs.
Equity Shares of Rs.100 each	10,00,000	Fixed Assets	20,00,000
10% Preference Shares of Rs.10	5,00,000	Investments	1,00,000
Securities Premium	2,00,000	Stock	2,50,000
General Reserve	2,00,000	Debtors	3,50,000
Profit & Loss A/c	1,00,000	Bank Balance	3,00,000
8% Debentures	6,00,000		
Creditors	4,00,000		
	30,00,000		30,00,000

It was decided to buy back maximum number of Equity Shares at the maximum price possible under the law. Temporary bank overdraft was arranged in case of shortage of funds.

You are required to:

Ascertain maximum number of equity shares that company can buy back.

Maximum price that company can offer.

Pass Journal Entries in the books of Mohan Ltd.

Prepare Balance Sheet of Mohan Ltd. after buy back.

OR



Q.3.	<p>Hard Luck Ltd. went into liquidation on 1<sup>st</sup> March, 2024. The following balances are extracted from its books on that date:</p> <p style="text-align: center;"><b>Balance Sheet</b></p> <table border="1"> <thead> <tr> <th>LIABILITIES</th><th>₹</th><th>ASSETS</th><th>₹</th></tr> </thead> <tbody> <tr> <td>Equity Shares @ ₹10 each</td><td>5,00,000</td><td>Building</td><td>1,50,000</td></tr> <tr> <td>10% Debentures [secured by floating charge]</td><td>2,00,000</td><td>Machinery</td><td>2,10,000</td></tr> <tr> <td>Bank Overdraft</td><td>30,000</td><td>Stock</td><td>95,000</td></tr> <tr> <td>Creditors</td><td>40,000</td><td>Debtors</td><td>75,000</td></tr> <tr> <td></td><td></td><td>Less:- RDD</td><td>10,000</td></tr> <tr> <td></td><td></td><td>Calls In Arrears</td><td>1,00,000</td></tr> <tr> <td></td><td></td><td>Cash</td><td>10,000</td></tr> <tr> <td></td><td></td><td>Profit &amp; Loss a/c</td><td>1,40,000</td></tr> <tr> <td></td><td><b>7,70,000</b></td><td></td><td><b>7,70,000</b></td></tr> </tbody> </table> <p>Machinery and Buildings are valued at Rs.1,50,000 and Rs.1,20,000 respectively. On realization losses of Rs.15,000 are expected on stock. Book Debts will realize Rs.70,000. Calls in Arrears are expected to realized 90%. Bank Overdraft is secured against Buildings, Preferential Creditors for taxes are Rs.6,000 and Miscellaneous expenses outstanding Rs.2,000.</p> <p>Prepare Statement of Affairs to be submitted to the meeting of creditors.</p>	LIABILITIES	₹	ASSETS	₹	Equity Shares @ ₹10 each	5,00,000	Building	1,50,000	10% Debentures [secured by floating charge]	2,00,000	Machinery	2,10,000	Bank Overdraft	30,000	Stock	95,000	Creditors	40,000	Debtors	75,000			Less:- RDD	10,000			Calls In Arrears	1,00,000			Cash	10,000			Profit & Loss a/c	1,40,000		<b>7,70,000</b>		<b>7,70,000</b>	15	03
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Q.4	<p>Answer the followings:- [ 3 marks each]</p> <ol style="list-style-type: none"> <li>1. Explain the terms Amalgamation, Absorption &amp; External Reconstruction.</li> <li>2. Q Ltd. is to be taken over by P Ltd., Q Ltd. has 8% Debentures of ₹100 each for the value of ₹ 60,00,000. P ltd. discharged 8% Debentures of Q Ltd., issuing such number of it's 10% Debentures of ₹100 each so as to maintain the same amount of interest. Calculate the number of debentures to be issued by P ltd. &amp; pass journal entry for the same.</li> <li>3. Calculate Liquidator's Remuneration from the following information. Secured Creditors ₹2,40,000 (Securities realized ₹3,20,000) Other assets realized ₹3,00,000. Unsecured creditors ₹4,00,000, Preferential Creditors ₹ 40,000 Liquidator's remuneration is 3% on the amount of assets realized &amp; 2.5% on Preferential creditors &amp; unsecured creditors.</li> <li>4. The following balances appeared in the books of Pooja Ltd. 8,00,000 Equity shares of ₹10 each ₹ 80,00,000, General Reserve ₹16,00,000, Profit &amp; Loss a/c ₹64,00,000, 12% Debentures ₹40,00,000 ascertain the maximum number of Equity Shares that company can buy back at a price of ₹25 each.</li> <li>5. Explain scope &amp; objectives of IND AS 12.</li> </ol>	15	01 02  03  04  05																																								





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<b>Programme: B.COM [HON]</b>			
<b>Name of the Constituent College: S.K. SOMAIYA</b>		<b>Name of the Department: Commerce</b>	
<b>Course Code: 131U01C501</b>	<b>Name of the Course: Financial Account - V</b>		
<b>Duration: 2 Hr.</b>	<b>Maximum Marks: 60</b>		
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<b>3) Use of simple calculator is allowed.</b>			

Q.		Max. Mark	CO																																																																								
Q.1.	<p>Following are the balance sheets of R Ltd. and S Ltd.as on 31/3/2024.</p> <table><tr><th>Liabilities</th><th>R. Ltd</th><th>S. Ltd</th><th>Assets</th><th>R. Ltd</th><th>S. Ltd</th></tr><tr><td>9% Preference shares @Rs.100 each</td><td>6,00,000</td><td>9,00,000</td><td>Goodwill</td><td>1,50,000</td><td>1,50,000</td></tr><tr><td>Equity shares of Rs.100 each</td><td>9,00,000</td><td>15,00,000</td><td>Land &amp; Building</td><td>6,00,000</td><td>7,50,000</td></tr><tr><td>General reserve</td><td>75,000</td><td>90,000</td><td>Machinery</td><td>4,50,000</td><td>6,00,000</td></tr><tr><td>Revaluation Reserves</td><td>45,000</td><td>60,000</td><td>Computer</td><td>3,00,000</td><td>4,50,000</td></tr><tr><td>Export profit reserves</td><td>30,000</td><td>45,000</td><td>Investments</td><td>1,50,000</td><td>1,50,000</td></tr><tr><td>Profit &amp; Loss A/c</td><td>15000</td><td>30000</td><td>Stock</td><td>3,00,000</td><td>4,50,000</td></tr><tr><td>12% Debentures of Rs.100 each</td><td>3,00,000</td><td>4,50,000</td><td>Debtors</td><td>1,50,000</td><td>3,00,000</td></tr><tr><td>Unsecured Loans</td><td>1,50,000</td><td>75,000</td><td>Bills receivable</td><td>75,000</td><td>1,50,000</td></tr><tr><td>Creditors</td><td>2,25,000</td><td>1,80,000</td><td>bank</td><td>1,95,000</td><td>3,75,000</td></tr><tr><td>Bills payable</td><td>30,000</td><td>45,000</td><td></td><td></td><td></td></tr><tr><td></td><td>23,70,000</td><td>33,75,000</td><td></td><td>23,70,000</td><td>33,75,000</td></tr></table> <p>M. Ltd. was formed to take over the business of R. Ltd. and S. Ltd. with an authorised share capital of Rs.30,00,000 consisting of 20,000, 13% preference shares of Rs.100 each and 1,00,000 equity shares of Rs.10 each.</p> <p>Terms of Amalgamation:</p> <p>(1)9% Preference shareholders of both the companies are issued equal number of 13% preference shares of M. Ltd. at a price of Rs.125 each.</p> <p>(2) M. Ltd. will issue four equity shares for three equity shares of R Ltd. and four equity shares for five equity shares of S Ltd. the share is to be issued at Rs.35 each.</p> <p>(3) 12% Debentures holders of both the companies are discharged by M Ltd. by issuing such number of its 15% Debentures of Rs.100 each so as to maintain the same amount of interest.</p> <p>(4) M Ltd. agree to take over all assets and all liabilities at book values expect the following. (i) Tangible fixed assets at 10% more than book value.</p> <p>(ii) Investments and sundry debtor at 90% of their book values.</p> <p>Close the books of old companies.</p>	Liabilities	R. Ltd	S. Ltd	Assets	R. Ltd	S. Ltd	9% Preference shares @Rs.100 each	6,00,000	9,00,000	Goodwill	1,50,000	1,50,000	Equity shares of Rs.100 each	9,00,000	15,00,000	Land & Building	6,00,000	7,50,000	General reserve	75,000	90,000	Machinery	4,50,000	6,00,000	Revaluation Reserves	45,000	60,000	Computer	3,00,000	4,50,000	Export profit reserves	30,000	45,000	Investments	1,50,000	1,50,000	Profit & Loss A/c	15000	30000	Stock	3,00,000	4,50,000	12% Debentures of Rs.100 each	3,00,000	4,50,000	Debtors	1,50,000	3,00,000	Unsecured Loans	1,50,000	75,000	Bills receivable	75,000	1,50,000	Creditors	2,25,000	1,80,000	bank	1,95,000	3,75,000	Bills payable	30,000	45,000					23,70,000	33,75,000		23,70,000	33,75,000	15	01
Liabilities	R. Ltd	S. Ltd	Assets	R. Ltd	S. Ltd																																																																						
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**OR**

Q.1. Following are the Balances Sheets of X Ltd. and Y Ltd. as on 31<sup>st</sup> March 2024.

Liabilities	X Ltd. ₹	Y Ltd. ₹	Assets	X Ltd. ₹	Y Ltd. ₹
Share Capital (Rs.10 each)	50,000	1,00,000	Fixed Assets	60,000	12,5,000
Reserve Fund	20,000	30,000	Loan to Y Ltd	5,000	-
Foreign Projects Reserve	5,000	-	Debtors	15,000	10,000
Creditors	15,000	20,000	Stock	10,000	15,000
Loan from X Ltd.	-	5,000	Cash at Bank	-	5,000
	<b>90,000</b>	<b>1,55,000</b>		<b>90,000</b>	<b>1,55,000</b>

Y Ltd. agreed to absorb X Ltd, on the following terms.

Y Ltd. shall give one share of Rs. 10 each at Rs. 35 per share for every 3 shares held in X Ltd. the amount for the fraction of shares shall be paid in cash calculated as per the market price of the share of Y Ltd.

Stock of X Ltd. includes goods worth ₹7500 purchased from Y Ltd. which has a profit margin of 20% on cost.

Debtors of Y Ltd. includes Rs. 2500 being, amount due from X Ltd. but the Creditors of X Ltd. include Rs. 2000 only being the amount due to Y Ltd. The difference between the Debtors and Creditors is due to cash in transit. The share of Y Ltd. is quoted in the market at Rs. 45 per share.

You are requested to pass the journal entries in the books of Y Ltd. and the Balance Sheet after the absorption, assuming that the Foreign Projects Reserve is still to be maintained for 3 years. Assume that the amalgamation is in the nature of Purchase.

Q2. Following is the balance sheet of SHIVA Ltd. as on 31/3/2022.

Liability	Rs.	Assets	Rs.
8% Preference shares of Rs.100	6,00,000	Goodwill	60,000
equity shares of Rs.10 each	5,00,000	Patents and Trademarks	40,000
Capital Reserve	50,000	Building	3,00,000
5% Debentures of Rs.100	3,00,000	Plant & Machinery	3,00,000
Debentures Interest Due	50,000	Furniture	1,00,000
Sundry Creditors	1,80,000	Stock	1,50,000
		Sundry Debtors	75,000
		Bank	1,00,000
		Cash	25,000
		Discount On Debentures	30,000
		Profit & Loss A/c	5,00,000
	<b>16,80,000</b>		<b>16,80,000</b>

Note:

The following scheme of Reconstruction was prepared and duly approved by the court.

(1) The Preference shares shall be converted into equal number of 9% Preference shares of Rs.50 each.

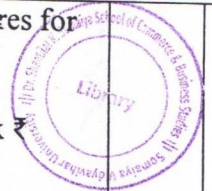
(2) The equity shares shall be reduced to Rs.3 each. However, the face value will remain the same.

(3) 5% Debentures shall be converted into equal number of 6% Debentures, of Rs.75 each. The debenture holders also agreed to waive 50% of the accrued interest.

(4) Arrears of preference dividend is to be reduced to one year's dividend which is paid in cash.



- (5) the sundry creditors agreed to waive 30% of their claims and accept equity shares for Rs.30,000 in part settlement of their renewed claims.
- (6) The assets are to be revalued as under:  
Building ₹ 3,50,000, Plant & Machinery ₹ 2,50,000, Furniture ₹ 80,000, Stock ₹ 1,00,000 Debtors ₹ 70,000.
- (7) Intangible assets and fictitious assets are to be written off.
- Pass journal entries, prepare capital Reduction account in the books for Shiva Ltd.



OR

Q.2.

- A. STATE GAAP differences between IND AS -12 & AS – 22. [5 MARKS]
- B. A LTD. Purchased a Machinery costing ₹ 50,000, depreciation is charged @20% on straight line method basis in books. Depreciation is charged @25% p.a. on straight line method in Income Tax, Tax rate is 30%. Calculate deferred tax liability. [5 MARKS]
- C. Determine the Carrying amount & Tax base amount of the following transaction [5 MARKS]
1. Income of ₹6,000 received in advance, taxable on receipt basis.
  2. Outstanding expenses of ₹ 42,000 deductible on actual payment basis.

15

05

Q.3.

Following is the balance sheet of Pooja Ltd. as on 31<sup>st</sup> March, 2024.

Liabilities	Rs.	Assets	Rs.
<b>Share Capital</b>		<b>Fixed Assets</b>	
2,00,000 Equity Shares Of		Land & Building	7,50,000
Rs.10 Each Rs.8 Paid Up	16,00,000	Plant & Machinery	7,50,000
<b>Reserves</b>		Furniture	5,50,000
General Reserve	2,50,000	Investments	3,75,000
Profit And Loss A/C	12,50,000	<b>Current Assets</b>	
Securities Premium	5,00,000	Debtors	11,75,000
Secured Loans		Bill Receivables	2,50,000
11% Debentures	5,00,000	Bank Balance	10,00,000
Unsecured Loans	5,00,000	Stock	5,00,000
<b>Current Liabilities</b>			
Creditors	3,75,000		
Bills Payable	3,75,000		
	<b>53,50,000</b>		<b>53,50,000</b>

The company decides to buy back the maximum number of equity shares as may be permitted at a price of Rs.20 per share. Find out maximum number of shares to be bought back and pass journal entries and prepare balance sheet after Buy Back.

OR

Q.3.

Mr. Ravi is appointed liquidator of a company in liquidation on 1st April 2024 and the following balances are extracted from the books on that date.

LIABILITIES	₹	ASSETS	₹
Equity Shares of ₹ 10 each.	3,20,000	Machinery	1,20,000
Debentures	2,00,000	Building	1,60,000
Bank Overdraft	72,000	Stock	4,000
Liabilities For purchases	80,000	Debtors	2,40,000
Provision for Bad Debts	40,000	Investments	24,000

15

03



			Calls in Arrear	20,000		
			Cash in hand	4,000		
			Profit and Loss Account	1,40,000		
		7,12,000		7,12,000		
	<p>Prepare a statement of affairs to be submitted to the meeting of the creditors. The Machinery is valued at 2,40,000, the building at 2,92,000, Investments at 16,000, Stock-in-trade at ₹ 8,000; bad debts are 8,000, doubtful debts are 16,000 estimated to realize 8,000.</p> <p>The Bank Overdraft is secured by deposit of title deeds of Building.</p> <p>Preferential creditors for taxes &amp; wages are 4,000. Telephone rent owing is 320</p>					
Q.4.	<p>Answer the followings:- [ 3 marks each]</p> <ol style="list-style-type: none"> <li>1. Distinguish between Purchase Method &amp; Merger Method.</li> <li>2. Y Ltd. is to be taken over by X Ltd., Y Ltd. has 10% Debentures of ₹100 each for the value of ₹ 45,00,000. X Ltd. discharged 10% Debentures of Y Ltd., issuing such number of it's 15% Debentures of ₹100 each so as to maintain the same amount of interest. Calculate the number of debentures to be issued by X Ltd. &amp; pass journal entry for the same.</li> <li>3. Calculate Liquidator's Remuneration from the following information. Secured Creditors ₹1,20,000 (Securities realized ₹1,60,000) Other assets realized ₹1,50,000. Unsecured creditors ₹2,00,000 Preferential Creditors ₹ 20,000 Liquidator's remuneration is 2.5% on the amount of assets realized &amp; 2% on Preferential creditors &amp; unsecured creditors.</li> <li>4. The following balances appeared in the books of Mudra Ltd. 20,000 Equity Shares of ₹100 each fully paid up. ₹ 20,00,000. 10,000 ,8% Preference shares of ₹100 each fully paid up ₹ 10,00,000., Capital Redemption Reserve ₹ 2,00,000. Security Premium a/c ₹ 1,60,000. General Reserve ₹ 4,00,000. P &amp; L a/c ₹ 2,00,000, 10% Debentures ₹ 20,00,000. ascertain the maximum number of Equity Shares that company can buy &amp; also find out the maximum purchase price.</li> <li>5. Explain Deferred Tax in IND AS 12.</li> </ol>					15
						01 02 03 04 05





**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



<b>Semester: November 2024</b>		
<b>Examination: ESE Examination (UG Program)</b>		
<b>Programme code:01</b>	<b>Class: TY</b>	<b>Semester: V</b>
<b>Programme: B.Com(H)</b>		
<b>Name of the Constituent College: S K SOMAIYA COLLEGE (SKSC)</b>		<b>Name of the Department: Commerce</b>
<b>Course Code: 131U01V502</b>	<b>Name of the Course: International finance</b>	
<b>Instructions: 1) All questions are compulsory 2) Figures to the right indicates full marks</b>		

		Max marks	CO attained												
Q. No. 1															
A	Discuss the different types of foreign exchange risk and suggest the different ways to overcome it.	15	03												
	OR														
B	Karan is an exporter and he is of the opinion that in spite of increase in the inflation the exchange rate will be in favour of India. You are required to discuss with him the factors that affect the flexible exchange rate system and justify his opinion.	07	02												
C.	Distinguish between Gold standard and Bretton wood system	08	01												
Q. No. 2															
A.	Mr. Rohan is looking at USD/AUD 3.4545/90 and AUD/CAD 2.5555/80. From the information calculate forward rate using swap points for CAD/USD for 47 days and 73 days <table border="1"><thead><tr><th>Period</th><th>USD/AUD</th><th>AUD/CAD</th></tr></thead><tbody><tr><td>1 month</td><td>10/12</td><td>20/18</td></tr><tr><td>2 months</td><td>24/32</td><td>35/30</td></tr><tr><td>3 months</td><td>68/75</td><td>70/65</td></tr></tbody></table>	Period	USD/AUD	AUD/CAD	1 month	10/12	20/18	2 months	24/32	35/30	3 months	68/75	70/65	15	03
Period	USD/AUD	AUD/CAD													
1 month	10/12	20/18													
2 months	24/32	35/30													
3 months	68/75	70/65													
	OR														
B	From the following calculate all possible 3 currency arbitrage possibilities  USD/CAD 1.0045/85 HKD/SGD 1.2595/15 USD/SGD 1.2085/00	15	04												
Q. No. 3															
A.	Mr. Rohan is looking at USD/HKD 18.4545, according to him interest rate in Hong Kong is 7% p.a and USA is 3.5% p.a. He anticipates the exchange rate will change proportionately with the inflation to be around 19.0085 at the end of 6 months. Calculate interest arbitrage possibility for him and give your suggestions.	15 15	04												
	OR														

B	Mr. Rohan is looking at USD/AUD 7.4545/90 and AUD/CAD 2.5555/80. From the information calculate forward rate using swap points for CAD/USD for all the periods	15	03												
	<table><tr><td>Period</td><td>USD/AUD</td><td>AUD/CAD</td></tr><tr><td>1 month</td><td>10/12</td><td>20/18</td></tr><tr><td>2 months</td><td>24/32</td><td>35/30</td></tr><tr><td>3 months</td><td>68/75</td><td>70/65</td></tr></table>	Period	USD/AUD	AUD/CAD	1 month	10/12	20/18	2 months	24/32	35/30	3 months	68/75	70/65		
Period	USD/AUD	AUD/CAD													
1 month	10/12	20/18													
2 months	24/32	35/30													
3 months	68/75	70/65													
Q4	Conceptual questions ( 5 questions of 3 marks each)	15													
	a) ABC Ltd is a company looking for setting up an office in Sri Lanka. As a multi national company bring out 3 points for them to manage their FDI business		02												
	b) Discuss the term purchasing power parity		01												
	c) Define foreign currency		01												
	d) Elaborate on the concept of international market		02												
	e) Explain features of FPI		01												





**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



Semester (July 2024 to Oct. 2024)		
Examination: End Semester Examination Nov. 2024 (PG Programmes)		
Programme code: 01 Programme: B. Com (H)	Class: TY	Semester: V (SVU 2024)
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce
Course Code: 131U01503	Name of the Course: Portfolio Management	
Duration: 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.			Max. Marks	Co Attainment															
Q.1	a)	Assume you are a team leader, provide an overview of portfolio management and explain the different types of portfolio strategies to your team.  OR	15	1															
	b)	Explain “Efficient Market Theory” to your client and its impact on trading decisions.	8	3															
	c)	Explain an investor about different types of risks involved in investment in security market.	7	2															
Q.2	a)	Given below are the likely returns in case of Star Ltd. Under various economic conditions. <table border="1"><thead><tr><th>Economic Conditions</th><th>Probability</th><th>Return</th></tr></thead><tbody><tr><td>Boom</td><td>0.25</td><td>7</td></tr><tr><td>Low Growth</td><td>0.25</td><td>10</td></tr><tr><td>Stagnation</td><td>0.30</td><td>14</td></tr><tr><td>Recession</td><td>0.20</td><td>19</td></tr></tbody></table> Calculate expected return and standard deviation.  OR	Economic Conditions	Probability	Return	Boom	0.25	7	Low Growth	0.25	10	Stagnation	0.30	14	Recession	0.20	19	15	2
	Economic Conditions	Probability	Return																
	Boom	0.25	7																
Low Growth	0.25	10																	
Stagnation	0.30	14																	
Recession	0.20	19																	
b)	Prepare a framework outlining the functions of the SML and CML methods to aid investors in making informed investment decisions.	8	3																
c)	Prepare a presentation in the class on “Portfolio Revision with Constant ratio plan and variable ratio plan”.	7	4																

Q.3	a)	Compare the following portfolio for Zen according to Sharpe's and Treynor's measure of portfolio evaluation and rank them for him.	15	4																				
	<table><tr><th>Portfolio</th><th>Average Return</th><th>Standard Deviation</th><th>Beta</th></tr><tr><td>A</td><td>16%</td><td>0.25</td><td>1.00</td></tr><tr><td>B</td><td>12%</td><td>0.30</td><td>1.25</td></tr><tr><td>C</td><td>11%</td><td>0.25</td><td>1.30</td></tr><tr><td>Market Index</td><td>13%</td><td>0.35</td><td>1.15</td></tr></table>				Portfolio	Average Return	Standard Deviation	Beta	A	16%	0.25	1.00	B	12%	0.30	1.25	C	11%	0.25	1.30	Market Index	13%	0.35	1.15
	Portfolio	Average Return			Standard Deviation	Beta																		
	A	16%			0.25	1.00																		
	B	12%			0.30	1.25																		
C	11%	0.25	1.30																					
Market Index	13%	0.35	1.15																					
The risk free rate is 10%.																								
OR																								
b)	Explain to Mr. Meet, an individual investor, various techniques used to conduct company analysis.																							
c)	As a senior team leader, explain portfolio management process to your team.	8	3																					
		7	1																					
Q.4	a)	Explain "Basic chart Patterns" to your client as a portfolio manager.	3	3																				
	b)	Explain the difference between Investment and Gambling to your younger brother, as he unaware.	3	1																				
	c)	Give a presentation on "Measures undertaken for evaluation of portfolio performance".	3	4																				
	d)	Discuss with your friend about unsystematic risk involved in security.	3	2																				
	e)	Give your opinion on "Dow theory" in a group discussion.	3	3																				





**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



Semester (July 2024 to Oct 2024)			
Examination: End Semester Examination Nov 2024 (UG Programmes)			
Programme code:01		Class: TY	Semester: V
Programme: BCOM- H			
Name of the Constituent College: S K SOMAIYA COLLEGE		Name of the Department : COMMERCE	
Course Code: 131U01C503		Name of the Course: COST ACCOUNTING -I	
Duration : 2 Hrs.		Maximum Marks : 60	
Instructions: 1)Use simple calculator. 2)Assume suitable data if necessary.			

Q. No.		Max.	Marks																											
Q.1.	A. Draw a stores ledger account for the following transactions which took place during the month of June 2023	15	CO-2																											
	<table><tr><th>Date</th><th>Particulars</th><th></th></tr><tr><td>1 June 2023</td><td>Opening stock</td><td>2,000 Units @2 each</td></tr><tr><td>5 June 2023</td><td>Purchases</td><td>1,000 Units @2.20 each</td></tr><tr><td>10 June 2023</td><td>Purchases</td><td>1,500 Units @2.40 each</td></tr><tr><td>20 June 2023</td><td>Purchases</td><td>2,000 Units @2.50 each</td></tr><tr><td>2 June 2023</td><td>Sales</td><td>1,500 units</td></tr><tr><td>7 June 2023</td><td>Sales</td><td>1,000 units</td></tr><tr><td>12 June 2023</td><td>Sales</td><td>1,000 units</td></tr><tr><td>28 June 2023</td><td>Sales</td><td>2,000 units</td></tr></table>			Date	Particulars		1 June 2023	Opening stock	2,000 Units @2 each	5 June 2023	Purchases	1,000 Units @2.20 each	10 June 2023	Purchases	1,500 Units @2.40 each	20 June 2023	Purchases	2,000 Units @2.50 each	2 June 2023	Sales	1,500 units	7 June 2023	Sales	1,000 units	12 June 2023	Sales	1,000 units	28 June 2023	Sales	2,000 units
	Date			Particulars																										
	1 June 2023			Opening stock	2,000 Units @2 each																									
	5 June 2023			Purchases	1,000 Units @2.20 each																									
	10 June 2023			Purchases	1,500 Units @2.40 each																									
	20 June 2023			Purchases	2,000 Units @2.50 each																									
	2 June 2023			Sales	1,500 units																									
	7 June 2023			Sales	1,000 units																									
	12 June 2023			Sales	1,000 units																									
28 June 2023	Sales	2,000 units																												
OR																														
B. Waaree Ltd produces product M, which has a quarterly demand of 8,000 units. The product requires 3 kgs quantity of material X for every finished unit of product. The other information are as follows: Cost of material X Rs.20 per Kg Cost of placing an order Rs. 1,000 per order Carrying cost 15% per annum of average inventory																														
Required to calculate :																														
a. Calculate the economic order quantity																														
b. Should the company accept an offer of 2% discount by supplier, if he wants to supply the annual requirement of material x in four equal quarterly installments?																														
Q.2.	A. A Company has three production departments namely A,B and C and two service departments M and P. The expenses incurred during the month of March 2024 are as follows:	15	CO-4																											
	<table><tr><th>Particulars</th><th>Rs.</th></tr><tr><td>Indirect labour</td><td>9,000</td></tr><tr><td>Lighting</td><td>1,200</td></tr><tr><td>Rent and Rates</td><td>12,000</td></tr><tr><td>Power</td><td>6,000</td></tr><tr><td>Depreciation on Asset</td><td>24,000</td></tr><tr><td>Insurance of Assets</td><td>8,000</td></tr><tr><td>Supervision</td><td>7,800</td></tr></table>			Particulars	Rs.	Indirect labour	9,000	Lighting	1,200	Rent and Rates	12,000	Power	6,000	Depreciation on Asset	24,000	Insurance of Assets	8,000	Supervision	7,800											
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	Insurance of Assets			8,000																										
	Supervision			7,800																										



The following information is also available for above departments:

Particulars	Dept A	Dept B	Dept C	Service Dept	
				M	P
Floor Space	150	200	250	100	50
No of workers	30	20	40	4	6
H.P. of machine	40	45	60	15	-
Value of Asset	60	50	40	10	-
No of light points	20	30	40	20	10

You are required to show the primary distribution of overheads.

OR

**B. Calculate the earnings of a worker under:**

Time Rate

Rowan system

Halsey System from the following information:

Worker wages for a guaranteed 48 hrs week is 75 per hr. The estimated time to produce one article is 30 minutes and under an incentive scheme the time allowed is increased by 20%

During a week a worker produced 100 articles.

**C. On the basis of the following information , calculate the earnings of Ambani and Adani on the straight Piece rate basis and Taylors Differential piece rate basis.**

Standard production 8 units per hour

Normal time Rate Rs.40 per hour

Differential pay to be applied 80% of piece rate below standard

120% of piece rate at or above standard

In 9 hour day, Ambani produced 54 units and Adani produced 75 units.

10

CO-3

05

CO-3

**Q.3.** A. Jai hind Ltd gives you the following particulars for the year 2022.

Production and sales during the year was 10,000 units .

Particulars	Amount Rs.
Materials	2,50,000
Direct wages	1,50,000
Administrative Overheads (Fixed)	1,00,000
<b>Factory overheads:</b>	
Fixed	1,00,000
Variable	2,00,000
<b>Selling and distribution overheads:</b>	
Fixed	60,000
Variable	90,000
Sales	12,00,000
Profit.	2,50,000

The company has worked to its maximum capacity of 10,000 units during 2022. The management has decided to increase the production capacity to 15,000 units and it is estimated that:

- There will be an all-round rise in all variable expenditures by 10%.
- There will be an increase of 20% in all fixed overheads.
- There will be no need to change the selling price for the year 2023.

15

CO-5



Prepare a statement showing total as well as unit cost and profit for 2022. Also prepare a statement showing estimated profit for 2023 taking into consideration the changes in 2023.

**OR**

B. Prepare a Cost Sheet for the year ended 31.3.86 from the following figures extracted from the books of Best Engineering Co.

15

CO-5

Particulars	Rs.
<b>Opening Stock:</b>	
(i) Raw Material,	40,350
(ii) Work-in-Progress	15,000
(iii) Finished Stock	35,590
<b>Cost incurred during the period:</b>	
Materials purchased	2,50,000
Wages paid	2,00,000
Carriage inward	2,000
Consumable Stores	10,000
Wages of Storekeeper	7,000
Depreciation of Plant & Machinery	10,000
Materials destroyed by Fire	5,000
Repairs & Renewals	5,010
Office Manager's Salary	10,000
Salary to Office Staff	20,500
Printing & Stationary	10,000
Power	10,500
Lighting for Office Building	2,000
Carriage outward	3,000
Freight inward	5,000
Entertainment	2,500
Warehousing charges	1,500
Preliminary Expenses W/off	2,000
Expenses for participating in Industrial exhibition	6,000
<b>Closing Stock:</b>	
(i) Raw material	35,000
(ii) Work-in-Progress	14,500
(iii) Finished Stock	40,030

Profit 25% on cost.

**Q.4. Attempt the following.**

(3 Marks each)

15

- Enumerate objectives of cost accounting.
- Discuss the Hasley system.
- Explain merits of weighted average cost method of stock valuation.
- Elaborate causes of labour turnover.
- Spell the concept of fixed expenses with example.

CO-1

CO-3

CO-2

CO-2

CO-5





**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



Semester (July 2024 to Oct. 2024)			
Examination: End Semester Examination Nov. 2024 (UG/PG Programmes)			
Programme code: 01		Class: TY	Semester: V
Programme: B.Com (Hons)			
Name of the Constituent College: SKSC		Name of the Department: Commerce	
Course Code: 131U01E503		Name of the Course: SALES DISTRIBUTION MANAGEMENT	
Duration : 2 Hrs.		Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)			

Question No.		Max. Marks	Co Attainment
Q.1	A) Explain Role of Sales department	15	1
	OR		
	B) Qualities of Sales Manager	7	1
	C) Explain Role of Intermediaries	8	1
Q.2	A) Discuss the New Trends In Sales & Distribution Management	15	4
	OR	7	2
	B) Explain the Reasons for Setting up Sales Territories	8	2
	C) Reason for Unsuccessful Closing		
Q 3	<p>Retail Case Study: Walmart:</p> <p>Walmart is a major international retailer with operations in over 25 nations. Managing the company's distribution routes was difficult, especially in nations with intricate customs and trade restrictions.</p> <p>Walmart created a distribution management system that gave it end-to-end insight and control over its distribution routes to address these issues. The technology gave the business the ability to track shipments, control inventory levels, and keep an eye on distribution efficiency in real-time.</p> <p>Walmart was able to lower prices, increase product availability, and strengthen its supply chain as a result. The business also learned more about its distribution systems, which helped it spot chances to boost productivity and cut waste.</p> <p>Walmart's distribution management system gave it the capacity to estimate demand and control its inventory levels, which was one of its main advantages. While sustainability and waste reduction are crucial factors for retailers, this allowed the organization to do both.</p> <p>Explain strategy accepted by Walmart ?</p> <p>Impact of implementing this strategy?</p>		3
Q.4	Explain following concepts 5 marks each.		



	A) Explain Hard Sell Strategy	5	2
	B) Consumer Selling	5	2
	C) Ethics in Sales Management	5	4



**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



Semester (July 2024 to Oct. 2024)			
Examination: End Semester Examination Nov. 2024 (UG/PG Programmes)			
Programme code:01 Programme: TY B.Com (Hons.)		Class: TY	Semester: V
Name of the Constituent College: SK Somaiya College		Name of the Department: Commerce	
Course Code: 131U01V505	Name of the Course: E-Commerce Management		
Duration : 2 Hrs.	Maximum Marks: 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary			

Question No.		Max. Marks	Co Attainment
Q.1a)	How would you implement a strategy to expand the scope of an e-commerce business into new markets?	08	CO1
Q.1b)	How would you modify the features of an existing e-commerce platform to enhance user experience and increase sales conversion?	07	
	<b>OR</b>		
Q.1c)	How would you optimize each stage of the eCommerce lifecycle (attraction, conversion, retention) to improve customer satisfaction and revenue?	15	CO2
Q.2a)	Given a retail environment, how would you implement barcodes and barcode scanners to enhance inventory management and streamline the checkout process?	08	CO3
Q.2b)	How would you use the key components of EAS systems to design a theft prevention strategy for a retail store?	07	
	<b>OR</b>		
Q.2c)	"How would you apply the concept of privacy to assess the effectiveness of current legal protections in securing user information on e-commerce websites?"	15	CO4
Q.3	<b>Solve the following Case Study</b>  Tata Cliq is an Indian e-commerce company owned by Tata Group, one of India's largest conglomerates. The company was launched in 2016 and offers a wide range of products and services to customers, including fashion, electronics, home appliances, and luxury goods, among others. Tata Cliq operates through a hybrid model, which includes both an online platform	15	CO1&4



and physical stores. The company offers a range of features and services to its customers, including 10-day return policy, same-day delivery in select cities, and the ability to buy online and pick up in-store.


In addition to its e-commerce offerings, Tata Cliq also offers a luxury e-commerce platform called Tata Cliq Luxury, which offers a range of high-end fashion and luxury goods from both Indian and international brands.

Tata Cliq has been able to differentiate itself from other e-commerce platforms through its focus on quality products, reliable delivery, and excellent customer service. The company has also made significant investments in technology, including the use of artificial intelligence and machine learning to improve the customer experience. But Some of the problems faced by Tata Cliq include:

1. Limited market share: Despite being owned by Tata Group, which is one of India's largest conglomerates, Tata Cliq has struggled to gain a significant market share in the highly competitive Indian e-commerce industry. This is due to the strong presence of other e-commerce platforms like Amazon and Flipkart.
2. Limited brand awareness: Tata Cliq is a relatively new player in the Indian e-commerce industry and lacks the brand awareness and trust that other established players like Amazon and Flipkart have.
3. Delivery issues: Tata Cliq has faced delivery issues in the past, including delayed deliveries and delivery to the wrong address, which has led to customer dissatisfaction.

Overall, Tata Cliq is a major player in the Indian e-commerce industry, offering a range of products and services to customers across the country. The company's focus on quality, innovation, and customer service has helped it to establish itself as a leading e-commerce platform in India.

## Questions

	<p>1.Suggest the possible solutions to the company for the challenges faced by it?</p> <p>2.Summarize the strategies adopted by Tata Cliq which help it to differentiate itself from other e-commerce platforms?</p> <p>3.Explain how an eCommerce Websites Works?</p>		
Q.4	<p><b>Explain the following concepts. Each question carries 3 Marks</b></p> <ol style="list-style-type: none"> <li>1. E-PORTALS</li> <li>2. Market Segmentation</li> <li>3. Wrapping Up</li> <li>4. 3D barcodes</li> <li>5. The California Consumer Privacy Act (CCPA</li> </ol>	15	CO1.2.3.4