

SOMAIYA VIDYAVIHAR UNIVERSITY



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

QUESTION PAPERS

| BRANCH: Bachelor of Business Management | SEM: VI |
|---|----------|
| ATKT | JUN-2025 |

| Sr. No. | Subject | Available |
|---------|--|-----------|
| 1. | 131U06C601 – Operation Research | ~ |
| 2. | 131U06K601 – Event Management | V |
| 3. | 131U06E603 – Technical Analysis of Financial Markets | ~ |
| 4. | 131U06E604 – Commodities & Derivatives | V |
| 5. | 131U06E607 Retail Management | ~ |
| 6. | 131 UDG EGOZ- Advance Finanticial Accounting | ~ |
| 7. | | |
| 8. | | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |
| 13. | | |
| 14. | | |
| 15. | | |







| E | Semester (Novemb Examination: End Semester Exam | per 2024 to March 2025) mination April 2025 (UG Pr | ogrammes) |
|----------------------------------|--|---|------------------|
| Programme cod Programme: BB | | Class: TY | Semester: VI |
| Name of the Co S K Somaiya Co | nstituent College: llege | Name of the Department: | Business Studies |
| Course Code: 13 | 31U06C601 | Name of the Course: Ope | ration Research |
| Duration: 2 hou | rs | Maximum Marks: 60 | |
| 2. | Draw neat diagrams Assume suitable data if necessa Basic Calculator is allowed | ary | |

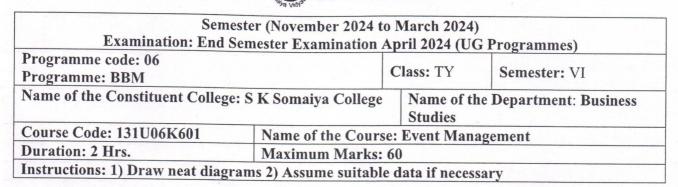
| Question No. | | | | | | Max. Marks | СО |
|--------------|---|--|-----------|--------------|--------|---------------|-----|
| Q.1. A | $Z \max = 8X1 + 20X$ Subject to -1) 2X1 2) 3X1 3) 40X1 | Using the Simplex method solves the LPP. If $2 = 8X1 + 20X2$ Subject to -1 and $2 = 8X1 + 20X2$ Subject to -1 and $2 = 2 = 2 = 2 = 2 = 2 = 2 = 2 = 2 = 2 $ | | | | | |
| | Tind Optimal Front | | OR | | | | |
| Q.1. B | Find IBFS and Chec | k optimality | | hod. | | 10 | 1 |
| | Markets / Factories | Х | Y | Z | Supply | | - 3 |
| | A | 6 | 3 | 5 | 60 | | |
| | В | 5 | 2 | 2 | 80 | | |
| | C | 12 | 7 | 8 | 85 | | |
| | Demand | 75 | 110 | 40 | 225 | | |
| Q.1. C | Formulate a Profit product which will r | | e profit. | mal assignme | | 05 | 2 |
| | VVOIKEIS | Pencil | Rubber | Pen | Ink | | |
| | Amit | 30 | 40 | 100 | 50 | | |
| | Sumit | 25 | 70 | 140 | 30 | | |
| | Vinit | 40 | 90 | 130 | 60 | | |
| | I I VIIIII | | | = (= () = () | | | 1 |
| | Punit | 35 | 45 | 120 | 40 | | |

| Q.2. A | A small pro | ject consists | of the follo | wing ac | ctivities | . Ansv | wer t | he follo | wing. | | 15 | 3 |
|---------|--|---|-----------------------------|----------|-------------------|--------|--------|----------|---------|-------|----|---|
| | Activity | Normal Ti | ne Crash | Time | Norr | nal Co | ost | Crash | Cost | 1 | | |
| | | (weeks) | | eks) | | Rs) | | (Rs | | | | |
| | 1-2 | 3 | (| 1 | | 25 | | 27. | | | | |
| | 2-3 | 4 | | 2 | | 38 | | 44 | | | | |
| | 2-4 | 3 | | 3 | | 29 | | 29 | | | | |
| | 2-5 | 8 | | 7 | | 36 | | 37 | | | | |
| | 3-6 | 4 | | 2 | | 28 | | 30 | | | | |
| | 4-6 | 6 | | 4 | | 22 | | 23 | | | | |
| | 5-7 | 5 | | 4 | | 20 | | 24 | | | | |
| | 6-7 | 3 | | 1 | | 18 | | 22 | Tax | | | |
| | 2. Find 3. How 4. Is the | w the project the optimal w many critic the minimum pation? | project cos al paths are | st and c | optimal when p | rojec | t cost | t is min | | | | |
| | | | | OR | | | | | | | | |
| Q.2. B | A small project consists of the following activities. Construct a network diagram for the project and identify the critical path and project duration. | | | | | | | 15 | 3 | | | |
| | Activity | 1-2 1-3 | 1-4 2-5 | 3-6 | 3-7 | 4-6 | 5-8 | 6-9 | 7-8 | 8-9 | | |
| | Duration (hrs) | 2 2 | 1 4 | 8 | 5 | 3 | 1 | 5 | 4 | 3 | | |
| | 'Í. Find | d all the time | estimates I | EST, EF | FT, LST | and | LFT. | | | | | |
| | 2. Find all the floats. | | | | | | | | | | | |
| | 3. Find | d all the slack | S. | | | | | | | | | |
| Q.3. A. | Six jobs I, I in the order | I, III, IV,V an r Y-X-Z. | d VI are to | be pro | cessed | on th | ree n | nachine | es X, Y | and Z | 10 | 4 |
| | | | | | ssing ti | | | | | | | |
| | Job | S | Machine X | | | hine Y | 7 | Ma | achine | · Z | | |
| | I | | 3 | | | 12 | | | 7 | | | |
| | II | | 4 | | | 8 | | | 10 | | | |
| | III | | 2 | | | 7 | | | 9 | | | |
| | IV | | 5 | | | 11 | | | 6 | | | |
| | V | | 2 | | | 10 | | | 11 | | | |
| | VI | | .4 | | | 5 | | | 4 | | | |
| | 2. Find | d the optimal d the total mi d the idle tim | nimum elap | osed tin | ne | s algo | onthn | n. | | | | |

| | | | 1 1000 | | 137753 | | | Suniveybiv ep, |
|---------|----------------------------|--------------------------------|------------------------------|------------------------------|----------------------------|---|------------|----------------|
| Q.3. B. | of dominance. A game. | g two person Also find opti | n , zero sun imal strateg | n game, fing gies for eac | d saddle po h player ar | pint using princip and the value of th | le 5 ne | 4 |
| | | B1 | B2 | В3 | B4 | B5 | | |
| | A1 | 20 | 30 | 50 | 60 | 80 | | |
| | A2 | 100 | 120 | 110 | 140 | 150 | | |
| | A3 | 30 | 40 | 70 | 50 | 90 | | |
| | A4 | 90 | 40 | 80 | 50 | 10 | | |
| | A5 | 60 | 70 | 30 | 80 | 10 | | |
| | | | C | R | | | | |
| Q.3. C. | A newspaper bomagazine. | n 15 | 4 | | | | | |
| | No of copies so | old 10 | 13 | 17 | 21 25 | | | |
| | Probability | 0.2 | 0.2 | 0.1 | 0.3 0.2 | | | |
| | Each magazine | V | | | | | | |
| | cannot return th | ie | | | | | | |
| | should order using | ng EMV and | EOL criter | ions. Also | find EVPI. | | | |
| Q.4 | Attempt the follo | | | | | | 15 | |
| A | Differentiate bety | ween Transp | ortation Pr | oblem & A | ssignment | Problem (any 5) | 05 | 2 |
| В | Enumerate the N | lethodology | used in Op | peration Re | search | | 05 | 1 |
| C | Solve by Graphical method. | | | | | | | 1 |
| | $Z \min = 20X1 +$ | | | | | | | |
| | Subject to − 1) X | 1 + 2 X2 <= | = 40 | | | | | |
| | 2) 32 | X1 + X2 > = | 30 | | | | | |
| | 3) 42 | X1 + 3X2 > | =60 and | X1, X2 > = | = 0 | | | |

Library





| Questio n No. | | Max. Mark | СО |
|------------------|--|--------------|------|
| Q.1. A | Explain the importance of Budget control for event management firm. OR | 15 | CO 1 |
| Q.1. B | Elaborate on the various leadership qualities required in event management. | 15 | CO 2 |
| Q.2. A | Highlight the impact of events on local community with an example. OR | 15 | CO 2 |
| Q.2. B | Illustrate strategies you shall adopt to implement a successful brand management strategy for your firm with an example. | 15 | CO 3 |
| Q.3. A. | Identify important factors in the business environment that influence your event management activity. OR | 15 | CO 4 |
| Q.3. B. | Explain the importance of Leisure events in promoting a place. | 15 | CO 1 |
| Q.4 | Solve the following Case Study | 15 | |
| | Gathering people together for a special event is always a challenge. Even for the experienced planner, each event is unique. Whether you find yourself in charge of one important event or you have chosen event planning as a career, you want your events to be incredibly successful and remembered for years to come. A memorable event is one that flows smoothly with every detail carefully orchestrated and meticulously produced with the participant in mind. Successful events do not just fall together; they are the result of hard work, creativity, awareness, and careful attention to detail - every detail. Events do not just happen by themselves; they are well planned, specifically orchestrated, and extremely coordinated. Preparation is the key to any successful event. Planners are responsible for the education, entertainment, feeding, housing, safety, and care of all attending or participating in our events. It is a huge responsibility and not to be taken lightly. | | |
| | lightly. Events and event planning have been happening since the beginning of civilization. One could say that event planning means bringing people | | |

| | together for a specific reason is one of the oldest professions in the world. In every organization, association, institution, or a production company, there are events in the process of being well thought out every day. It is a never-ending cycle Successful Event planning literally tells you the paths to follow and the pitfalls to avoid. Begin to envision how the event will look and feel. These decisions and positions form the framework of the event that will be fleshed out right up to the end. Event planning can turn even the most capable person into a ball of nerves. | |
|--------|--|------|
| Q.4. A | Explain the role of cultural events in India. | CO 4 |
| Q.4. B | Compile a checklist for any event if you were an Event Manager. | CO 1 |
| Q.4. C | Summarize the key experience of any mega event that you have attended | CO 3 |

ATKT-June-25

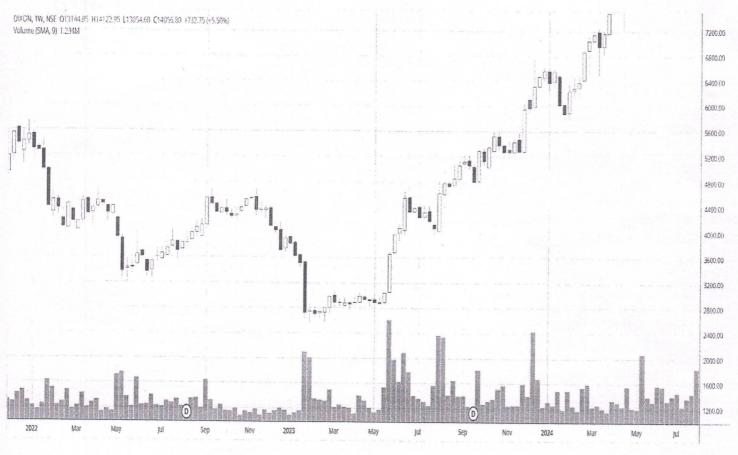


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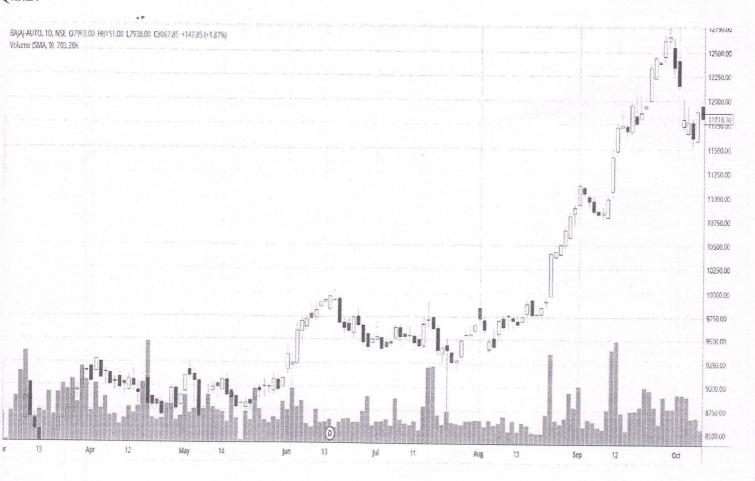
| | | | The second secon | | |
|--|-------------------------|--|--|--|--|
| | ster (November 2024 to | | | | |
| Examination: End S | emester Examination A | April 2025 (UG Pr | ogrammes) | | |
| Programme code: 06 | | | | | |
| Programme: BBM | | Class: TYBBM | Semester: VI | | |
| Name of the Constituent College: SK | SC | Name of the Department: Business Studi | | | |
| Course Code: 131U06E603 | Name of the Course | Technical Analysi | is of Fin Markets | | |
| Duration: 2 Hrs. | Maximum Marks : 6 | | | | |
| Instructions: 1) Kindly do the Markin | ngs On the Charts 2) Ti | ie the charts with | Answer Sheet if Part of | | |
| Solution 3) Hollow candles indicate grantsulated at a if necessary | reen candle and dark c | andle indicate Red | d Candle 4) Assume | | |

| Questi on No. | | Max. Mark | C |
|---------------|---|--------------|---|
| Q.1. A | As a financial manager for a multinational corporation using derivatives to manage risk and optimize the company's financial performance, discuss the advantages and disadvantages of derivatives. | 8 | 4 |
| Q.1. B | For a new trader initiating market participation, outline the essential steps involved in developing a structured trading system. | 7 | 4 |
| | OR | | |
| Q.1. C | As a financial advisor utilizing derivatives for risk management, provide a comprehensive explanation of derivative instruments and the various types of derivative contracts available to clients. Also Explain At the money, In the money and Out of the money Options Contract. | 8 | 4 |
| Q.1. D | Provide your friend, who is new to trading, with a comprehensive overview of the fundamental golden rules that contribute to successful and sustainable trading practices. | 7 | 4 |
| Q.2. A | Following is the weekly chart of Dixon ltd. Using pattern trading mark pattern and entry point on the graph and also explain your strategy. Include Entry, Exit and risk to reward ratio in your analysis. | 8 | 3 |
| Q.2. B | Following is the Daily chart of bajaj-Auto ltd. Using pattern trading mark pattern and entry point on the graph and also explain your strategy. Include Entry, Exit and risk to reward ratio in your analysis. | 7 | 3 |
| | OR | | |
| Q.2. C | As a financial analyst, provide a detailed description and analysis of the various reversal patterns used in technical analysis, explaining their Strategy. | 8 | 3 |
| Q.2. D | Explain Relative strength index and discuss its different applications. | 7 | 3 |
| Q.3. A | Analyze the Weekly chart of NTPC LTd using two Moving Average crossover strategy and state your buying, Stop loss and target. Also explain your strategy in detail (Also mark it on chart) Thick Dark line is 50 SMA, and thin light line is 20 SMA. | 8 | 2 |
| Q.3. B. | As a technical analyst, provide a detailed explanation of the various moving average indicators and their applications in market analysis and trading strategy development OR | 7 | 1 |
| Q.3. C. | Analyze the Weekly chart of NTPC ltd. Using a trend line. state your buying, Stop loss and target. Also explain your strategy in detail (Also mark it on chart) | 8 | 2 |
| Q.3. D | You are an investment analyst advising a client on market trends using Dow Theory. The client is interested in understanding how this theory can help in making informed investment decisions. - According to Dow, explain three types of market trends and also discuss 6 basic tenets of Dow Theory. | 7 | 1 |
| Q.4 | Answer the Following Concepts | 15 | |
| 1 | Open Interest | | 4 |
| 2 | Bullish Candlestick Pattern | | 2 |
| 3 | Support | | 3 |















Q.3.C.





Library Semester (November 2024 to March 2025) **Examination: End Semester Examination April 2025 (UG Programmes)** Programme code: 06 Class: Semester: VI Programme: **TYBBM** Name of the Constituent College: Dr. Shantilal k Name of the Department: Business Somaiya School of Commerce and business Studies Studies Course Code: 131U06E604 Name of the Course: Commodities and Derivatives Duration: 2 Hrs. Maximum Marks: 60 Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3

| Questio n No. | | Max. Marks | C 0 |
|---------------|--|---------------|--------|
| Q.1. A | You own a portfolio management service which follows the Value at Risk method to calculate risk. Instruct a new portfolio analyst on the methods for calculating Value at Risk (VaR) within your service. Also, discuss the advantages and disadvantages of VaR as a risk management tool. | 8 | 4 |
| Q.1. B | A Foreign investor is interested to invest in Indian markets and wants to know Maximum positions that he can carry. As an Investment Analyst, explain to him. a) Trading member wise position limits in Index options and Futures b) Trading member wise position limits in Individual securities futures and options. c) Client level wise position limits in derivatives. | 7 | 4 |
| | OR | | |
| Q.1. C | Mr. Ram holds shares in Tcs ltd. whose market value is Rs. 20,00,000. The standard deviation of the market price is 2% per day. Using 99% confidence level, determining the maximum loss level over the period of 2 trading days b) 8 trading days. | 8 | 4 |
| Q.1. D | A friend of yours has just started trading, as an active investor discuss with him different types of orders. | 7 | 4 |
| Q.2. A | The stock price is currently at Rs. 800. Over each of the next two 3-month periods it is expected to go up or down by 10%. The risk-free interest rate is 8% per annum with continuous compounding. Calculate the value of the 6 month European Call option with the strike price of Rs using the Binomial tree method. | 15 | 3 |
| Q.2. B | OR Create a bull call spread strategy if the Spot price of the share is Rs. 900, Premium for call options having strike price Rs. 920 and Rs 1,000 are Rs. 35 and Rs. 10, Also calculate net profit or loss if Spot price on expiry is Rs. 860, 880, 940, 980, 1020, 1050 | 8 | 3 |
| Q.2. C | Create a Straddle strategy if the Spot price of the share is Rs. 850, Premium for call and put options having strike price Rs. 850 are Rs. 20 and Rs. 15, Also calculate net profit or loss if Spot price on expiry is Rs. 800, 820, 840, 860, 880, 900, | | 3 |
| Q.3. A. | Investment is Stock is worth Rs. 80,00,000 when current index level is 11,000. Index future price is 11,300, 1 lot is 100 times the index and beta of the stock is 1.2. Index pays dividend of 2% per annum and risk free interest rate is 6% per annum. | | 2 |

| | a) Create a hedge for the portfolio. b) determine the value of the portfolio if you square off the positions after 6 months and the index turns out to be at Rs. 12,500 and Futures price is Rs. OR | | Librar Librar |
|----------|---|----|---------------|
| Q.3. B. | You are presenting at a financial conclave on the Commodities market, elaborate on different participants in Commodity market. | | 1 |
| Q.3. C | delivery in 6 months is Rs. 12,650 per tonne. The forward price for money at 8% per annum. What should the arbitrageur do if storage cost is Rs. 200. Also calculate the net profits | 7 | 2 |
| Q.4 A | Write the following concepts (5 Marks each) FMC | 15 | \dashv |
| В | Margin money | | . 1 |
| C | Underlying assets in options contract | | 4 |
| | | | 3 |

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| Sem | ester (Novemb | oer 2024 to | March 2025 | 5) | |
|--------------------------------|---------------|-------------------------------|--------------|---------------|--|
| Examination: End | Semester Exar | nination Ap | oril 2025 (U | G Programmes) | |
| Programme code: 06 | | | | | |
| Programme: BBM | | Class: TY | | Semester: VI | |
| Name of the Constituent Colleg | a College | Name of the Department: Busin | | | |
| | | | Studies | | |
| Course Code: 131U06E607 | Name of the | Course: Retail Management | | | |
| Duration : 2 Hrs. | Maximum Ma | rks : 60 | | | |

Instructions:

- 1. Read all the instructions carefully before attempting the paper.
- 2. This question paper consists of 4 questions.
- 3. Carefully **review the question** and ensure you understand it fully before attempting your answer.
- 4. Clearly indicate the question number in your answer sheet.
- 5. Write neatly and legibly. Answers must be written in black or blue ink only.
- 6. Do not write your name or any identifying marks on the answer script.
- 7. Use diagrams, flowcharts, and examples wherever necessary to enhance your answers.

| Questi | | Max. | СО |
|--------|--|-------|------------|
| on No. | | Marks | Attainment |
| Q.1. | The Rise of SuperMart - Challenges in Retail Expansion | 15 | 1, 2, 3, 4 |
| | Background: | | |
| | SuperMart, a well-established retail chain, started in Mumbai in | | |
| | 2005. Initially, the store focused on groceries and daily | | |
| | essentials. Due to its customer-centric approach, wide product | | |
| | range, and competitive pricing, SuperMart rapidly gained | | |
| | popularity in the Mumbai Metropolitan Region. By 2015, it had | | |
| * | opened 25 stores across Maharashtra, focusing on urban areas. | | |
| | The retail chain was known for its efficiency, seamless shopping | | |
| | experience, and excellent customer service. | | |
| | | | |

Encouraged by its success, SuperMart's management team decided to expand to other states. However, entering new territories brought challenges. First, SuperMart faced competition from local players and established national chains. Second, adapting to different customer preferences and supply chain issues in new states became increasingly complex.

Despite investing in advanced technology and data analytics, SuperMart's management noticed that their growth had slowed. Customer footfall was decreasing, particularly in the newly opened stores in Tier-2 and Tier-3 cities, where customers had different shopping habits.

Challenges Faced:

- 1. Customer Preferences: Customers in smaller cities preferred shopping at local stores, which offered personalized services. SuperMart's standardized operations seemed impersonal to many in these regions.
- 2. Supply Chain Issues: Delays in stocking inventory and managing a consistent supply chain became significant problems in the new locations. Local suppliers were not as reliable as in Mumbai, causing stockouts and lower customer satisfaction.
- 3. Technology and E-commerce: While SuperMart had invested in its e-commerce platform, the penetration of online shopping in Tier-2 and Tier-3 cities was still low. Customers were hesitant to order online and preferred visiting physical stores.
- 4. Competition: Local retailers in the new regions offered loyalty programs and discounts specific to the needs of their customers. SuperMart's general discounting strategy was less effective against localized competition.
- 5. Human Resources: SuperMart struggled with hiring and training employees in smaller cities. The staff turnover was

| | | | 1 |
|-------|--|----|-----------------------|
| | higher, and customer service standards started to decline, impacting the brand's reputation. The management is now facing critical decisions on how to adjust their strategy to succeed in these new markets. They are considering various options, including revising their store layouts, localizing marketing campaigns, and enhancing their e-commerce capabilities to meet the needs of these diverse markets. | | State of conjunctions |
| | Questions: 1. Remembering (2 marks): Identify the key challenges SuperMart is facing in its expansion to Tier-2 and Tier-3 cities. 2. Understanding (3 marks): Explain why SuperMart's standardized operations may not work well in smaller cities. How do customer preferences differ in these regions? 3. Applying (4 marks): Suggest three strategies SuperMart can implement to improve customer satisfaction in Tier-2 and Tier-3 cities. How would these strategies address the identified challenges? 4. Analyzing (6 marks): Evaluate the potential impact of enhancing SuperMart's e-commerce platform in smaller cities. How could this strategy help SuperMart gain a competitive edge, and what challenges might they face in execution? | | |
| | | | |
| Q.2.A | Karna, a young entrepreneur, has recently opened a retail store in his town. He faces challenges in attracting customers as online shopping is gaining popularity. His competitors, such as Arjuna Retail and Bhima Mart, have embraced digital transformation. Karna is unsure whether to focus on a traditional brick-and-mortar model or integrate an online presence. He also struggles with pricing strategies and customer retention. | 15 | |

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| 3/ | | | |
|-----------|--|----|----|
| All Mills | Using your understanding of the evolution and scope of | | |
| Sec | retailing, suggest an effective retail strategy for Karna. Justify | | |
| | your answer with relevant retail concepts. | | |
| | OR | | |
| Q.2.B | Arjuna, a passionate entrepreneur, is planning to open a new | 15 | 2 |
| | supermarket in a suburban area. However, he is confused about | | |
| | choosing between an independent store and a franchise model. | | |
| | Compare and contrast the advantages and challenges of both | | |
| | models and recommend the best option for Arjuna. | | |
| Q.3.A. | Kunti manages a premium organic food store. She notices that | 15 | |
| | high-income customers are shifting towards direct | 13 | 3 |
| | farm-to-home services instead of visiting stores. Analyze the | | |
| | shift in consumer buying behavior and suggest strategies Kunti | | |
| | can adopt to retain her customer base. | | |
| | OR OR | | |
| Q.3.B. | Nakul and Sahadev have started a niche bookstore specializing | 15 | |
| Q.3.D. | in Indian mythology. However, they are struggling to attract | 15 | 3 |
| | young customers who prefer digital reading. Develop an | | |
| | experiential retail strategy to make their bookstore more | | |
| | appealing to Gen Z customers. Also construct a blueprint layout | | |
| | for them. | | |
| | | | |
| Q.4.A. | Yudhishthira is managing a large retail chain and wants to | 15 | /1 |
| | measure the impact of various promotional campaigns. | | 4 |
| | Recommend a framework for evaluating the effectiveness of | | |
| | different retail promotions. | | |
| | OR | | |
| Q.4.B. | Uttara, a retail store owner, is facing a challenge where festive | 15 | 4 |
| | promotions are drawing traffic but not resulting in enough | | |
| | conversions. Identify reasons for this issue and suggest an | | |
| | improved promotional strategy. | | |
| | | | |

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Semester (November 2024 to March 2025)
Examination: End Semester Examination April 2025 (UG Programmes)

Programme code: 06 & 07
Programme: BBA & BBM

Name of the Constituent College: SK Somaiya college

Name of the Department Business
Studies

Course Code: 1310046602 Name of the Course: Advance Financial Accounting
Duration: 2 Hrs.

Maximum Marks: 60

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

| Question No. | | | | | Max. Marks |
|--------------|--|-------------|-----------------------------|--------|---------------|
| Q.1. A | ABC Ltd. is a leading manufacturing company in India, which produces electronic goods for both the domestic and international markets. Over the last few years, there has been increasing pressure from various stakeholders, including investors, customers, and the government, to be more transparent about the environmental, social, and governance (ESG) practices of the company. Help them understand the contents of sustainability reporting | | | 15 | |
| Q.1. B | OR Following is the trading and profit and loss account of ABC Ltd for the year ended 31st March 2024 | | | | 15 |
| | Particulars | Amount | Particulars | Amount | |
| | To opening stock | 43200 | By sales | 240000 | |
| | To purchase | 175200 | By closing stock | 72000 | |
| | To wages | 26400 | | | |
| | To carriage inward | 9600 | | | |
| | To gross profit c/d | 57600 | | | |
| | Total | 312000 | Total | 312000 | |
| | To operating expense | 48000 | By gross profit b/d | 57600 | |
| | To loss on sale of assets | 12000 | By interest on investment | 31200 | |
| | To income tax provision | 4800 | | | |
| | To net profit c/f | 24000 | | | |
| | Total | 88800 | Total | 88800 | |
| | Convert it into vertical form | at and give | your interpretation. | | |
| Q.2. A i) | On 1st April, 2024 an entity acquired an investment property (building) for Rs 20,00,000. Management estimates the useful life of the building as 20 years measured from the date of acquisition. The residual value of the building is Rs 1,00,000. Management believes that the straight-line depreciation method reflects the pattern in which it expects to consume the building's future economic benefits. | | | 08 | |
| | Calculate the carrying amount of the building on 31st March 2025. ABC Limited has an investment property (building) which is carried in | | | | |
| ii) | | | t Rs 5,00,000. During the y | | 07 |

| | Limited has stopped letting out the building and used it as its office premise. On 31st March, 2024, management estimates the recoverable amount of the building as Rs 2,00,000 and its remaining useful life as 20 years and residual value is nil. How should ABC Limited account for the above investment property as on 31st March, 2024? | |
|---------|--|----|
| | OR | |
| Q.2. B | Define Investment Property and discuss its inclusions and exclusions in detail. | 15 |
| Q.3. A. | Explain in detail the concept of Block Chain and its impact on Indian Financial Sector. | 15 |
| Q.3. B. | OR Discuss in brief the initiatives taken by the Indian Government in Fintech sector. | 15 |
| Q.4 | Write the following concepts (5 Marks each) | 15 |
| A. | Distributed Ledger | 05 |
| В. | Moon Ltd. purchased land as an Investment Property for Rs 10 crores. However, to purchase the same, the Company had to obtain Rs 12,50,000 as stamp duty and registration charges. Moon Ltd. wants to write off these stamp duty and registration charges paid as an expense in profit and loss account and value the investment property at Rs 10 crores. Advise. | 05 |
| C | Explain Financial Reporting | 05 |