

SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Bachelor of Commerce (HONS)	SEM: VI
ATKT	JUN-2025

Sr. No.	Subject	Available
1.	131U01C601 – Financial A/C - VI	✓
2.	131U01C603 – Indirect Tax	✓
3.	131U01C603 – Management Accounting	✓
4.	131U01E603 – Rural Marketing	✓
5.		
6.		
7.		
8.		
9.		
10.		

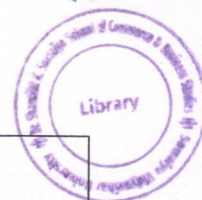


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SOMAIYA
VIDYAVIHAR UNIVERSITY

ATKT June 2025
TYBlom (Hon) VI
FA-VI



Semester (November 2024 to March 2025)		
Examination: End Semester Examination March/April 2025 (UG Programmes)		
Programme code: 01	Class: TY	Semester: VI
Programme: B.COM [H]		
Name of the Constituent College: S.K. SOMAIYA	Name of the Department: COMMERCE	
Course Code: 131U01C601	Name of the Course: FINANCIAL A/C - VI	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) All questions are compulsory. 2) Figures to the right indicate full marks. 3) Use of simple calculator is allowed.		

Q. No.		Max. Marks	Co																		
Q.1.	<p>Miss Prapti entered into the following transactions of purchase and sales of 12% debentures of Rs.100 each of Swami Ltd. interest is payable on 30th June and 31st December every year. Transactions are as under:</p> <table><tr><th>Date</th><th>No. of Debentures</th><th>Terms</th></tr><tr><td>1/4/2024</td><td>800</td><td>Opening Balance at a cost of Rs.76,000</td></tr><tr><td>1/6/2024</td><td>300</td><td>Sold at Rs.105 each cum-interest</td></tr><tr><td>1/9/2024</td><td>700</td><td>Purchased at Rs.98 each ex-interest</td></tr><tr><td>1/12/2024</td><td>400</td><td>Purchased at Rs.108 each cum-interest</td></tr><tr><td>1/2/2025</td><td>900</td><td>Sold at Rs.97 each ex- interest</td></tr></table> <p>Prepare investment Account of 12% Debentures in the books of Prapti for the year ended 31st March,2025. The market value on 31st March,2025 was Rs.67,500 of the said investment. (Apply AS13)</p> <p style="text-align: center;">OR</p>	Date	No. of Debentures	Terms	1/4/2024	800	Opening Balance at a cost of Rs.76,000	1/6/2024	300	Sold at Rs.105 each cum-interest	1/9/2024	700	Purchased at Rs.98 each ex-interest	1/12/2024	400	Purchased at Rs.108 each cum-interest	1/2/2025	900	Sold at Rs.97 each ex- interest	15	01
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Q.1.	<p>On 1/4/2024 Mr. Shiva had 30,000 equity shares (of Rs.10 each) in Shree Ltd. at the cost of Rs.4,80,000.</p> <p>On 1/7/2024 he acquired 12,000 more shares in the same company for Rs.2,40,000.</p> <p>On 31/7/2024 he further acquired 18,000 more shares at Rs.25 per share.</p> <p>On 10/8/2024 Shree Ltd. announced bonus shares to the then equity shareholders in the ratio of 1 bonus share for every 4 shares held as on 5/8/2024. Shiva received the bonus shares on 22/8/2024.</p> <p>The directors of Shree Ltd. issued right shares to the equity shareholders on the following terms.</p> <p>Right shares to be issued to the existing shareholders as on 31/8/2024.</p> <p>Right offered was at the rate of Rs.12 per share in the ratio 1 share for every 5 shares held. Full amount was payable on or before 15/10/2024.</p> <p>Shareholders would be entitled to renounce their entitlement either wholly or in part to the outsiders.</p> <p>Shiva exercised his right of option under the issue for 9,000 shares and sold the balance to Mr. Ravi @ Rs.5 per share. On 20/10/2024 Shree Ltd. declared the dividend @ Rs.3 per share for the year ending 31/3/2024.</p> <p>On 10/1/2025 Shiva sold 10,000 shares @ Rs.30 per share.</p> <p>Prepare investments a/c. in the books of Mr. Shiva for the year ended 31/3/2025.</p>	15	01																		

Q.2.	BALANCE SHEET OF SAI LTD.		15	02																																				
	<table><tr><th>LIABILITIES</th><th>₹</th><th>ASSETS</th><th>₹</th></tr><tr><td>Equity shares of ₹10 each</td><td>13,50,000</td><td>Goodwill</td><td>3,00,000</td></tr><tr><td>10% Preference shares @100</td><td>2,25,000</td><td>Building</td><td>14,85,000</td></tr><tr><td>Profit & Loss Account</td><td>9,00,000</td><td>Machinery</td><td>8,10,000</td></tr><tr><td>12 % Debentures</td><td>9,00,000</td><td>Debtors</td><td>13,50,000</td></tr><tr><td>Bank Loan</td><td>2,25,000</td><td>Cash</td><td>5,40,000</td></tr><tr><td>Creditors</td><td>5,40,000</td><td>Bills Receivables</td><td>1,80,000</td></tr><tr><td>Bills Payable</td><td>5,85,000</td><td>Preliminary Expenses</td><td>60,000</td></tr><tr><td></td><td>47,25,000</td><td></td><td>47,25,000</td></tr></table>	LIABILITIES	₹	ASSETS	₹	Equity shares of ₹10 each	13,50,000	Goodwill	3,00,000	10% Preference shares @100	2,25,000	Building	14,85,000	Profit & Loss Account	9,00,000	Machinery	8,10,000	12 % Debentures	9,00,000	Debtors	13,50,000	Bank Loan	2,25,000	Cash	5,40,000	Creditors	5,40,000	Bills Receivables	1,80,000	Bills Payable	5,85,000	Preliminary Expenses	60,000		47,25,000		47,25,000			
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	<p>a. Profits for previous years before tax: - 2021 - ₹ 8,10,000, 2022 - ₹ 11,70,000, 2023 - ₹ 3,15,000, 2024 - ₹ 18,45,000.</p> <p>b. In the year 2023 loss of ₹ 1,80,000 was recorded due to fire.</p> <p>c. In the year 2024 profit of ₹ 3,60,000 was earned from the non-trading activity.</p> <p>d. In future expenses of ₹ 45,000 to be incurred for rent.</p> <p>e. Building & Machinery were revalued at ₹ 18,45,000 & ₹ 10,35,000.</p> <p>f. Debtors include bad debts of ₹ 90,000.</p> <p>g. Transfer to general reserve was provided at 20%.</p> <p>h. Normal Rate of Return is 15% & Tax rate is 50%.</p> <p>Find out the value of Equity shares by: - Intrinsic value method, Yield method & Fair value method.</p>																																							
	OR																																							
Q.2.	<p>Following are the details of Moksh Ltd.</p> <p>Profits for the last four years: - 2021 - ₹39,00,000, 2022 - ₹ 96,00,00, 2023 - ₹ 87,00,000, 2024 - ₹ 1,08,00,000.</p> <p>Capital employed: - Opening Capital ₹ 48,00,00, Closing Capital: - ₹ 72,00,000.</p> <p>Normal rate of return is 15% p.a.</p> <p>Additional Information: -</p> <p>a. In the year 2021 incurred losses by fire of ₹ 6,00,000.</p> <p>b. In the year 2024 company received profit of ₹12,00,000 from sale of machinery.</p> <p>c. In future rent of ₹ 3,00,000 likely to be incurred for new shop.</p> <p>Calculate Goodwill By: -</p> <p>a. 4 years purchase of F.M.P. & Super Profit.</p> <p>b. Annuity method [factor 4.25].</p> <p>c. Capitalization of F.M.P. & Super profit.</p>		15	02																																				
Q.3.	<p>A. Briefly explain Right Issue as per IND AS 33. [8 Marks]</p> <p>B. Briefly explain disclosure under IND AS 33. [7 Marks]</p>		15	03																																				
	OR																																							
Q.3.	<p>A. Calculate the number of equity shares which would be used for calculating EPS of the POOJA LTD. company from the following information's: - [7 M]</p> <table><tr><th>DATE</th><th>PARTICULARS</th><th>No. of shares</th></tr><tr><td>1/4/2024</td><td>Opening balance</td><td>6,00,000</td></tr><tr><td>20/7/2024</td><td>Issue of Equity shares</td><td>4,50,000</td></tr><tr><td>10/11/2024</td><td>Conversion of convertible preference shares in Equity</td><td>3,00,000</td></tr><tr><td>15/2/2025</td><td>Buy Back of Equity Shares</td><td>1,20,000</td></tr></table>		DATE	PARTICULARS	No. of shares	1/4/2024	Opening balance	6,00,000	20/7/2024	Issue of Equity shares	4,50,000	10/11/2024	Conversion of convertible preference shares in Equity	3,00,000	15/2/2025	Buy Back of Equity Shares	1,20,000	15	03																					
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31/3/2025	Closing Balance	12,30,000
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B. CALCULATE EPS WHEN, [8 M]

PARTICULARS	2023	2024	2025
PROFIT FOR EQUITY SHAREHOLDERS	85,000	98,000	1,25,000

Shares outstanding before right issue	15,000 shares
Right Issue	1:3
Exercise price	₹ 7
Date of Right Issue	1 st Jan 2024
Last date to exercise rights	1 st May 2024
Market price before right issue	₹ 11
Reporting Date	31 st Dec.

Q.4. ANSWER THE FOLLOWINGS: - [5 MARKS EACH]

A. Mr. Swami had 45,000 shares of Samarth Ltd. He further purchases 9,000 equity shares of the same company,
After that company declared one bonus share for every three shares held.
After that he sold 9,000 shares.
After that company issued right shares, one share for every six shares held.
Right shares are offered at ₹14 each.
Mr. Swami exercised his option and subscribed for 75% of his entitlement and the balance of rights, he sold to OM for a consideration of Rs.2 per share.
Calculate number of bonus shares & show working for Right Shares.

B. On 31st March 2022 the issued share capital of the company consisted of 10,00,000 in ordinary shares of 25 each & 5,00,000 in 10% cumulative preference shares of 1 each.
On 1st Oct. 2022, the company issued bonus shares in the ratio of 1:4.
Profit for 21-22 was ₹ 4,50,000 & for 22-23 ₹ 5,50,000.
Calculate the EPS for 21-22 & for 22-23.

C. Balance Sheet of DJC LTD. As on 31st March 2025:-

LIABILITIES	₹	ASSETS	₹
SHARE CAPITAL:-		GOODWILL	25,000
Equity Share Capital of ₹ 10 each	3,00,000	LAND & BUILDING	75,000
8% Pref. share Capital	1,00,000	MACHINERY	55,000
GENERAL RESERVE	15,000	FURNITURE	35,000
P & L A/C	10,000	PATENTS	25,000
		9% NON TRADING INVESTMENTS	50,000
CREDITORS	50,000	STOCK	45,000
PROVISION FOR TAX	25,000	DEBTORS	55,000
		CASH	1,25,000
		PRELIMINARY EXPENSES	10,000
	5,00,000		5,00,000

Calculate Capital Employed for calculation of Goodwill,



SOMAIYA
VIDYAVIHAR UNIVERSITY



Suppl. Exam - June-25

BCOM/FM - VI

19/6/25

April 2025

Examination: End Semester Examination April 2025 (UG Programmes)

Programme code: 01/04	Class: TYBCOM(Hons)/ TYBFM	Semester: VI
Programme: BCOM / BFM		
Name of the Constituent College: S K Somaiya College	Name of the Department: Commerce/ Accounting Finance	
Course code: 131U01C603/ 131U04V601	Name of the Course: Indirect tax	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Figures to the right indicates the full marks.		
2) Use of simple calculator is allowed.		

Q.no.		Max. Marks	CO																		
Q.1	<p>(A) Subh Mangal charitable trust, an entity registered under Section 12AA of Income Tax Act, 1961 and registered in GST, has furnished you the following details with respect to the activities undertaken by it during the month of January, 2022. You are required to compute its Taxable Value of GST from the information given below:</p> <table><tr><th>Particulars</th><th>Amount (Rs.)</th></tr><tr><td>Renting of residential dwelling for use as a residence</td><td>9,00,000</td></tr><tr><td>Renting of rooms for pilgrims (charges per day 1,200)</td><td>8,00,000</td></tr><tr><td>Renting of rooms for devotees (charges per day 750)</td><td>5,00,000</td></tr><tr><td>Renting of kalyan mandapam (charges per day 15,000)</td><td>10,50,000</td></tr><tr><td>Renting of halls and open space (charges per day 7,500)</td><td>8,20,000</td></tr><tr><td>Renting of shops for business (charges per month 8,500)</td><td>5,40,000</td></tr><tr><td>Renting of shops for business (charges per month 12,500)</td><td>7,50,000</td></tr><tr><td>Renting of residential property for ATM machine to a bank</td><td>2,30,000</td></tr></table> <p>The rooms / Kalyan Mandapam / Halls / Open space / Shops are located within the precincts of the religious place meant for general public.</p>	Particulars	Amount (Rs.)	Renting of residential dwelling for use as a residence	9,00,000	Renting of rooms for pilgrims (charges per day 1,200)	8,00,000	Renting of rooms for devotees (charges per day 750)	5,00,000	Renting of kalyan mandapam (charges per day 15,000)	10,50,000	Renting of halls and open space (charges per day 7,500)	8,20,000	Renting of shops for business (charges per month 8,500)	5,40,000	Renting of shops for business (charges per month 12,500)	7,50,000	Renting of residential property for ATM machine to a bank	2,30,000	(08)	CO2
Particulars	Amount (Rs.)																				
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	(B) Explain the features of Goods and service tax.	(07)	CO1																		
	OR																				
	(C) Describe the eligible person and conditions of composition scheme for supplier of services.	(08)	CO2																		
	(D) Briefly explain the definition of business u/s 2(17).	(07)	CO1																		
Q.2	<p>(A) Mr. Dhaval, registered in state of Gujrat provides following details for the month of June. Calculate his net Tax Liability for the month of June. Opening Balance in Electronic Credit Ledger as on 1st June: IGST - 30,000 CGST – 35,000 SGST- 40,000</p>	(15)	CO3																		

Transactions during the month :

Particulars	₹
Sold Goods @ 28 % GST to Meenal in Baroda	5,00,000
Sold Goods @ 12% GST to Chetan in Rajkot	8,00,000
Sold Goods @ 5% GST to Amit in Jaipur	6,00,000
Sold Goods @ 18 % GST to Meenal in Lucknow	9,00,000
Purchased goods @ 12% GST from Surat	3,50,000
Purchased goods @ 28% GST from Bihar	7,00,000
Availed Services @ 18% GST from Mumbai	3,00,000
Availed Services @ 5% GST from Rajasthan	5,50,000

OR

(B) From the following information for the month of January 2024, Compute the admissible ITC for the month of January 2024:

(08)

CO3

Particulars	₹
Goods were purchased from M/s Empty Industries, but they did not pay in January	20,0000
Goods purchased with valid Tax invoice-	1,00,000
Goods purchased in the month January, 2024 but only received in the month of February, 2024	75,000
Goods purchased without Tax Invoice	1,20,000
Goods purchased but not used for the business	1,50,000
services availed of auditor	50,000
Insurance taken for employees (mandatory as per law)	20,000
Construction for plant and machinery	35,000

(C) Discuss the benefits of new payment system to tax payer and commercial tax department.

(07)

CO2

Q.3

(A) From following transactions related to Continuous Supply of goods, find out the time of supply for each of the case:

(07)

CO4

Sr. No	Date of Invoice	Date of Statement of Accounts	Date of receipt of payment
1	30-11-2024	05-12-2024	11-12-2024
2	05-11-2024	05-11-2024	04-11-2024
3	20-12-2024	19-12-2024	22-12-2024
4	25-12-2024	02-01-2025	10-01-2025
5	22-01-2025	19-01-2025	11-01-2025
6	22-10-2024	25-11-2024	12-11-2024
7	16-12-2024	6-12-2024	10-12-2024

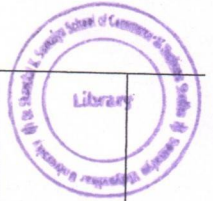
(B) Determine the place of supply in of the following cases.

1. Ms. Kavya, boards a Hyderabad - New Delhi flight. She buys lunch in the flight. The food packets are loaded into aircraft at Hyderabad. The Airline is registered in Hyderabad and New Delhi.

2. Mr. Sunder residing in Kolkata, travels by Jet Airlines from Mumbai to Bangalore and gets travel insurance done in Chennai.

(08)

CO3



	<p>3. Deepali, a mehndi artist, based in Mumbai, travels to Udaipur, Rajasthan for an assignment for Bridal Mehendi.</p> <p>4. Mr. Purohit of Mumbai purchases a ticket for watching a movie in a Delhi Cinema Hall.</p>		
	OR		
	(C) Describe the process of registration u/s 25.	(08)	CO4
	(D) Discuss the provisions for furnishing the details of outward supply u/s 37.	(07)	CO6
Q.4	<p>Explain the following concepts: (5 mark each)</p> <p>(A) State whether the following independent transaction is Supply of Goods or Supply of Services or neither supply of goods nor services:</p> <ol style="list-style-type: none"> 1. M/s Good-bye services provides funeral services for Rs. 1,50,000. 2. Mr. A. B. Lazy works as a HR head in ABC Ltd. for the salary of Rs. 80,000 per month. 3. M/s Mahalaxmi Lottery sells lottery tickets worth Rs. 25,000. 4. Mr. Bhawe of Wardha, an elected MLA of Maharashtra, provided services as a Chairperson of Khadi and Village Panchayat established by the government of Maharashtra State. 5. Annual Membership Fees of Rs. 5,000 of Institute of Chartered Accountant of India. <p>(B) State whether the Dealer is required to get registered under GST or not.</p> <ol style="list-style-type: none"> 1 A trader in the Hilly regions of Uttarakhand makes taxable supply of goods to a trader in Uttarakhand for a value of 18,95,000. 2. Ms Siddhi Enterprises operating in Meerut, supplies taxable services of 15,00,000 within Meerut. 3. Mr. Tony Bond, a non-resident person, supplies taxable goods worth 7,00,000 in Delhi. 4 Mr. Atul, a farmer, sells agricultural goods worth 21 lakhs cultivated by him on his own land. 5. Ms. Sunita situated in the State of Nagaland supplies taxable goods worth Rs. 12 lakhs. <p>(C) Discuss the Receipt Voucher and its content.</p>	(15)	CO2 ,3,4



SOMAIYA
VIDYAVIHAR UNIVERSITY



B.Com (H)
Sem VI
Mngt Acc

Semester (NOV 2024 to MAR 2025)

Examination: End Semester Examination January 2023 (UG Programmes)

Programme code: 01

Programme: BCOM -H

Class: TY

Semester: VI

Name of the Constituent College: S K Somaiya College

**Name of the Department :
Commerce**

Course Code: 131U01C603

Name of the Course: Management Accounting

Duration : 2 Hrs.

Maximum Marks : 60

Instructions: 1) Use simple calculator. 2) All questions are compulsory.

Q. No		Max Mar ks.																																																																			
Q.1.	<p>A. Prepare a Vertical Profit & Loss Account and Balance Sheet from the given trial balance.</p> <table><tr><th>Particulars</th><th>Dr. (₹)</th><th>Cr. (₹)</th></tr><tr><td>Capital</td><td>-</td><td>8,00,000</td></tr><tr><td>Sales Revenue</td><td>-</td><td>15,00,000</td></tr><tr><td>Purchase of Goods</td><td>7,00,000</td><td>-</td></tr><tr><td>Closing Stock</td><td>3,00,000</td><td>-</td></tr><tr><td>Wages</td><td>1,50,000</td><td>-</td></tr><tr><td>Salaries</td><td>80,000</td><td>-</td></tr><tr><td>Rent Paid</td><td>50,000</td><td>-</td></tr><tr><td>Office Expenses</td><td>40,000</td><td>-</td></tr><tr><td>Electricity Expenses</td><td>30,000</td><td>-</td></tr><tr><td>Interest Received</td><td>-</td><td>20,000</td></tr><tr><td>Sundry Debtors</td><td>3,50,000</td><td>-</td></tr><tr><td>Sundry Creditors</td><td>-</td><td>2,00,000</td></tr><tr><td>Furniture</td><td>1,50,000</td><td>-</td></tr><tr><td>Machinery</td><td>5,00,000</td><td>-</td></tr><tr><td>Cash in Hand</td><td>70,000</td><td>-</td></tr><tr><td>Cash at Bank</td><td>1,00,000</td><td>-</td></tr><tr><td>Investments</td><td>1,80,000</td><td>-</td></tr><tr><td>Provision for Tax</td><td>-</td><td>90,000</td></tr><tr><td>Loan from Bank</td><td>-</td><td>3,00,000</td></tr><tr><td>Discount Allowed</td><td>20,000</td><td>-</td></tr><tr><td>Total</td><td>25,00,000</td><td>25,00,000</td></tr></table> <p>Requirement: Prepare the Vertical Profit & Loss Account and Balance Sheet from the above Trial Balance.</p> <p style="text-align: center;">OR</p>	Particulars	Dr. (₹)	Cr. (₹)	Capital	-	8,00,000	Sales Revenue	-	15,00,000	Purchase of Goods	7,00,000	-	Closing Stock	3,00,000	-	Wages	1,50,000	-	Salaries	80,000	-	Rent Paid	50,000	-	Office Expenses	40,000	-	Electricity Expenses	30,000	-	Interest Received	-	20,000	Sundry Debtors	3,50,000	-	Sundry Creditors	-	2,00,000	Furniture	1,50,000	-	Machinery	5,00,000	-	Cash in Hand	70,000	-	Cash at Bank	1,00,000	-	Investments	1,80,000	-	Provision for Tax	-	90,000	Loan from Bank	-	3,00,000	Discount Allowed	20,000	-	Total	25,00,000	25,00,000	15	CO-1
Particulars	Dr. (₹)	Cr. (₹)																																																																			
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Machinery	5,00,000	-																																																																			
Cash in Hand	70,000	-																																																																			
Cash at Bank	1,00,000	-																																																																			
Investments	1,80,000	-																																																																			
Provision for Tax	-	90,000																																																																			
Loan from Bank	-	3,00,000																																																																			
Discount Allowed	20,000	-																																																																			
Total	25,00,000	25,00,000																																																																			
		15	CO-1																																																																		

B. From the following balance sheets and additional information of Idea Ltd., Prepare comparative statement .

Liabilities	31.3.2024 Rs.	31.3.2025 Rs.
Equity Share Capital	60,000	70,000
General Reserve	20,000	30,000
10% Debentures	42,000	50,000
Profit and Loss A/c	---	14,000
Sundry Creditors	17,000	25,000
Provision for Depreciation on Machinery	18,000	26,000
Total	1,57,000	2,15,000

Assets	31.3.2024 Rs.	31.3.2025 Rs.
Goodwill	20,000	16,000
Machinery	82,000	1,08,000
10% Investments	6,000	16,000
Stock	8,000	34,000
Debtors	4,000	15,000
Cash and Bank	24,000	26,000
Discount on Debentures	1,000	---
Profit and Loss A/c	12,000	---
Total	1,57,000	2,15,000

Q.2.

A. The Management of German Collaboration Limited has called for a statement showing the working capital needed to finance a level of activity of 1,00,000 units output for the year. The cost structure for the company's product for the said activity lend is detailed below :

	Cost per Unit (Rs.)
Raw Material	20
Direct Labour	5
Overheads	<u>15</u>
Total Cost	40
Profit	<u>10</u>
Selling Price	10

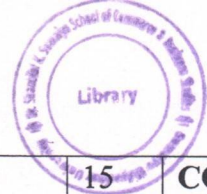
- Past trend indicates that raw materials are held in stock on an average for three months.
- Work in Progress will approximate to one month's production.
- Finished goods remain in the warehouse on an average for two months.
- Suppliers of materials extend two months' credit.
- Four months' credit is normally allowed to debtors.
- A minimum cash balance of 10% of net working capital is expected to be maintained including cash.

The production pattern is assumed to be even during the year.
Prepare the statement of working capital determination.

OR

15

CO3



B. Dk Ltd provides the following information:

- i. Projected annual materials and labour cost of the co. is Rs 7,20,000 and Rs 5,40,000 respectively.
- ii. Cost of sales consists of materials, labour and overheads cost only.
- iii. Production and sales take place evenly throughout the year.
- iv. As per the credit policy of the co debtors (at selling price) at three months credit will be Rs 4,50,000. However, for working capital statement, investment in debtors is to be considered at cost.
- v. Raw materials are in stock on an average for one month.
- vi. Finished goods are in stock on an average for half a month.
- vii. Credit allowed by suppliers is two months.
- viii. Materials remain in process (Valued at cost of raw materials plus 50% of labour and overheads) on an average for one month.
- ix. Company sale goods at 25%profit on cost.
- x. Time lag in payment of wages and overheads is one month.
- xi. Cash balance to be maintained at Rs.1,10,000.

You are required to prepare a statement showing the working capital requirement.

15

CO3

Q.3.

A. Prepare cashflow from the below balance sheet

Balance Sheet

Liabilities	2010 (₹)	2011 (₹)
Equity Share Capital	2,00,000	3,00,000
Preference Share Capital	-	1,00,000
Profit and Loss Account	1,00,000	2,00,000
Loan	2,00,000	-
Provision for Taxation	30,000	50,000
Bills Payable	50,000	70,000
Bank Overdraft	1,00,000	-
Loan from Rahul	20,000	1,50,000
Total	6,00,000	9,70,000
Assets	2010 (₹)	2011 (₹)
Bank	45,000	-
Cash	5,000	-
Stock	1,00,000	1,70,000
Bills Receivable	50,000	1,00,000
Fixed Assets	4,00,000	7,00,000
Total	6,00,000	9,70,000

OR

B. The following are summarized Balance sheets of Bombay Ltd as on 31st Dec 2021 and 2022.

Liabilities	2021	2022	Assets	2021	2022
Equity Shares	35,000	37,000	Cash	4,500	3,500
Debentures	6,000	3,000	Stock	24,600	22,350
Creditors	5,180	5,920	Debtors	7,450	8,250
Bills payable	350	400	Land	10,000	15,000
Profit and loss a/c	5,020	5,280	Goodwill	5,000	2,500
	51,550	51,600		51,550	51,600

Additional information:

- i. Dividend paid amounted to Rs.1,750

15

CO-4

ii. Land was purchased for Rs.5,000 and the amount provided for the amortization of goodwill amounted to Rs.2,500.
 iii. Debentures were repaid to the extent of Rs.3,000.
You are required to prepare a cash flow statement as per AS 3 (Use indirect method)

Q.4.

A. Following is the Balance Sheet of Roland Ltd.

Balance Sheet as on 31 st March, 2024

LIABILITIES	RS.	ASSETS	RS.
Equity Share Capital	1,00,000	Cash in Hand	2,000
6% Preference Share Capital	1,00,000	Cash and Bank	10,000
7% Debentures	40,000	Bills Receivable	30,000
8% Public Deposits	20,000	Debtors	70,000
Bank Overdraft	40,000	Stock	40,000
Creditors	60,000	Loose Tools	20,000
Unpaid Dividend	10,000	Furniture	30,000
Outstanding Expenses	7,000	Machinery	1,00,000
Reserves	1,50,000	Land and Building	2,20,000
Provision for Tax	20,000	Goodwill	30,000
Profit & Loss A/c	20,000	Preliminary Expenses	15,000
	5,67,000		5,67,000

Convert the above Balance Sheet in vertical form and calculate :-

1. Quick Ratio
2. Proprietary Ratio,
3. Capital Gearing Ratio,
4. Stock to Working Capital Ratio.

B. Soni Ltd furnished the following information for the year ended 2024-25

Particulars	Rs.
Opening balance of Debtors	1,00,000
Opening balance of Bills Receivable	1,20,000
Closing Balance of Debtors	1,40,000
Closing balance of Bills Receivable	80,000
Total Annual sales	10,00,000

Calculate the following:

(i) Debtor turnover ratio (ii) the average collection period (assuming 50 weeks in the year) for the year 2023-24 (iii) 20% Goods were sold on cash basis.

C. Consider the following revenue statement and compute a. Cost of goods sold ratio, Operating ratio, Stock turnover ratio and net profit ratio.

Trading and Profit and loss a/c

To Opening Stock	45,000	By Sales	4,00,000
To Purchases	2,20,000	By Closing stock	95,000
To Wages	1,00,000	By dividend received	12,000
To Salaries	40,000		
To Office Rent	17,000		
To interest	3,000		
To Loss on sale of Assets	2,000		
To Advertisement	6,000		
To Carriage outward	4,000		
To Net profit c/d	70,000		
	5,07,000		5,07,000

05

CO2

05

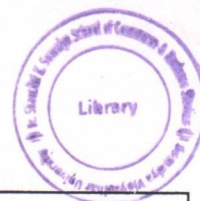
CO-2

05

CO-2



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (November 2024 to March 2024)		
Examination: End Semester Examination April 2024 (UG Programmes)		
Programme code: 01 Programme: BCOM H	Class: TY	Semester: VI
Name of the Constituent College: S K Somaiya college	Name of the Department Commerce	
Course Code: 131U01E603	Name of the Course: Rural Marketing	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.		Max. Marks	CO
Q.1. A	Describe various factors influencing the marketer to enter into rural markets. Elaborate both Urban push factors and Rural pull factors in detail.	15	CO 1
	OR		
Q.1. B	Describe various factors affecting consumer behaviour in rural marketing.	15	CO 2
Q.2. A	Describe the branding strategy in rural markets and state its advantages.	15	CO 3
	OR		
Q.2. B	Describe the packaging in rural marketing. State the role and importance of packaging in rural markets.	15	CO 3
Q.3. A.	Describe various factors affecting the length of marketing channels.	15	CO 4
	OR		
Q.3. B.	Imagine you are a marketer in rural markets. Suggest some distribution strategies of FMCG products in rural markets.	15	CO 4
Q.4	Solve the following Case Study	15	CO 3&4
	<p>At the dawn of the 21st century, the vast agricultural landscape of India was riddled with inefficiencies. Farmers, the backbone of the nation, often found themselves at the mercy of opaque market forces. They lacked access to crucial information – the ebb and flow of market prices, the capricious moods of the weather, and the most effective agricultural techniques. This information asymmetry, coupled with a convoluted supply chain teeming with intermediaries, kept farmers trapped in a cycle of low productivity and meager incomes. Recognizing this critical challenge, ITC Limited, a prominent Indian conglomerate, embarked on a transformative journey in 2000, birthing the e-Choupal initiative.</p> <p>The core of e-Choupal was the establishment of internet kiosks, strategically placed within rural villages. These kiosks, christened "e-Choupals," became beacons of knowledge, operated by trained local farmers known as "Sanchalaks." These Sanchalaks, acting as conduits of information, empowered their fellow villagers with access to real-time market prices, enabling them to make informed decisions about when and where to sell their produce. Weather forecasts, delivered with precision, allowed farmers to plan their agricultural activities with greater foresight. Information on best agricultural practices, disseminated through the</p>		

kiosks, facilitated the adoption of modern farming techniques. Furthermore, the e-Choupals provided a platform for farmers to directly sell their produce to ITC, bypassing the layers of intermediaries that had traditionally eroded their profits.

This innovative model aimed to create a symbiotic relationship, benefiting both farmers and ITC. By empowering farmers with information and enhancing market access, e-Choupal aimed to improve their livelihoods. Simultaneously, it enabled ITC to streamline its procurement process, ensuring a more efficient and transparent supply chain. The impact of e-Choupal was profound, reaching millions of farmers across diverse states in India. It brought transparency to agricultural transactions, reducing transaction costs and fostering a sense of fairness.

However, e-Choupal was not static. It evolved and adapted to the changing needs of the rural population. "Choupal Saagars," rural hypermarkets, were introduced, offering a wide array of goods and services, transforming the e-Choupal into a comprehensive rural hub. The initiative also expanded its scope to include other essential services, such as insurance, further enhancing its value proposition.

The success of e-Choupal can be attributed to several key factors. Firstly, it effectively leveraged technology to bridge the information gap, empowering farmers with knowledge. Secondly, it created a win-win situation, aligning the interests of farmers and ITC. Thirdly, it fostered trust and engagement with local communities, ensuring the initiative's relevance and sustainability. And finally, it demonstrated a remarkable ability to adapt and evolve, responding to the dynamic needs of the rural population.

Despite its remarkable achievements, e-Choupal faced challenges. Infrastructure limitations, such as unreliable electricity and internet connectivity, posed obstacles to its widespread adoption. Digital literacy among farmers also remained a concern. Moreover, ensuring the long-term sustainability of the model, particularly in the face of evolving technological landscapes, required continuous innovation and adaptation.

Questions:(each carries 5 marks)

1. What measures can be taken to ensure its long-term sustainability and scalability in the face of evolving technological landscapes and changing rural demographics? How can the program adapt to the increase of mobile technology, and the availability of smartphones in rural areas?
2. How has e-Choupal impacted the social fabric and overall development of rural communities? What are the potential unintended consequences of such technology driven programs on those communities?
3. Can the e-Choupal model be replicated in other sectors or in other developing countries? What adaptations would be necessary to address the specific challenges and contexts of those regions?