



SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Minor	SEM: II
ATKT	JUN-2025

Sr. No.	Subject	Available
1.	131U03C101 – Equity Market Research	✓
2.	231UV106 – Management OBHRM	✓
3.	231UV204 – Urban & Rural Marketing	✓
4.	231UV406 – Management	✓
5.	Marketing – CRM & Media Planning	✓
6.	Finance – Financial Management	✓
7.	Taxation	✓
8.	Corporate Finance II	✓
9.	Accounting	✓
10.		
11.		
12.		
13.		
14.		
15.		



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Suppl. Exam - June 25

Fm - II

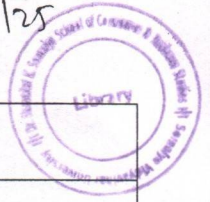
17/06/25



SOMAIYA
VIDYAVIHAR UNIVERSITY

Semester (November 2024 to March 2025)		
Examination: End Semester Examination April 2025 (UG/PG Programmes)		
Programme code: Programme:	Class: FY	Semester: II
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce & Business Studies	Name of the Department: Accounting & Finance	
Course Code: 131U03C101	Name of the Course: Equity Market Research	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Question No. 1 is compulsory 2) Attempt any THREE questions from Q2 to Q6 3) Figures to the right indicate the full marks.		

Question No.		Max. Marks	Co Attainment
Q.1	Answer the Following:		
a)	Types of Shares	05	CO1, 2, 4
b)	Concept of GDR	05	
c)	SWOT analysis	05	
Q.2			
a)	Discuss the implications of separation of ownership and management in companies	08	CO1
b)	Examine the development of equity culture in India over the years.	07	CO1
Q.3			CO2
a)	Differentiate between private placement and preferential allotment	08	
b)	Explain the meaning, types and characteristics of QIBs		
Q.4	Elaborate on trading styles in Indian secondary markets	15	CO3
Q.5			
a)	Elaborate on the concept and process of Porter five force model with respect to an Electric Vehicle (EV) company	08	CO4
b)	Discuss the components of fundamental analysis	07	CO4
Q.6			
a)	State the importance and steps for conducting business and stock research.	08	CO2
b)	Give the meaning and key responsibilities of 'Custodians' in financial markets	07	CO3



Q.2.A	Explain the Meaning and any Six models of Organizational Behaviour.	8	CO 1
B	Explain the importance of Organizational Behaviour.	7	
	OR		
Q.2.C	Explain Time management Strategies that can be used by organization.	7	CO 2
D	Classify various Conflict management Techniques.	8	
Q.3.A	"Leadership styles refer to the behavioral approach employed by leaders to influence, motivate, and direct their followers". Justify and explain any Six leadership styles.	8	CO 2
B	Discuss the challenges faced by an effective leader.	7	
	OR		
Q.3.C.	Explain the functions of Human Resource Management (HRM).	7	CO 3
D.	Discuss various challenges of Human Resource Management	8	
Q.4. A	Elaborate the concept of performance appraisal and explain its process.	8	CO 4
B.	Explain the significance of Performance Appraisal.	7	
	OR		
Q.4. C	Elaborate the modern methods of Performance Appraisal.	7	CO 4
D	Discuss the benefits and Challenges of Performance Appraisal.	8	

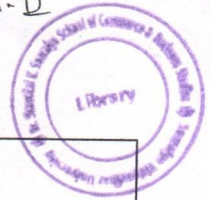
Suppl. Exam June-25

Minor in MKT.

Sem-II



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (November 2024 to March 2025)

Examination: End Semester Examination April 2025 (UG Programmes)

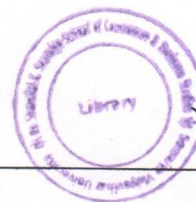
Programme code:	Class: FY /Minor	Semester: II
Programme: BBA		
Name of the Constituent College: S K Somaiya College	Name of the Department: Business Studies	
Course Code: 231UV204	Name of the Course: Minor in Marketing – Urban & Rural marketing	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	CO Attainment
Q.1.	<p>Case Study: Phoenix Market city Adapting to Change</p> <p>Phoenix Market city, located in Mumbai, is one of India's largest malls offering a variety of retail, dining, and entertainment options. It has been a popular destination since its opening in 2011. However, the mall has recently faced significant challenges due to changes in consumer behavior.</p> <p><i>Key Challenges:</i></p> <ol style="list-style-type: none"> 1. E-commerce Growth: Online shopping platforms like Amazon and Flipkart have 2. Shifting Preferences: Consumers as now prefer the convenience of reduced footfall in physical stores. shopping from home. experiences such as dining and mall model. 3. COVID-19 Impact: The pandemic drastically reduced foot traffic, as people avoided public places, and many stores experienced reduced sales or shut down entirely. 4. Sustainability Concerns- Consumers are becoming more environmentally conscious, expecting malls to adopt sustainable practices, such as energy conservation and waste Management. <p><i>Management's Response:</i></p> <ol style="list-style-type: none"> 1. Experience Enhancement: The mall has introduced events, performances, and exhibitions to attract customers seeking entertainment, rather than just shopping. 2. Focus on Food and Leisure: New restaurants, cafes, and leisure activities, such as escape rooms, have been added to provide more diverse experiences. 3. Omni-Channel Retailing: Retailers in the mall are encouraged to blend their physical and online stores, allowing customers to shop across multiple channels seamlessly. 	15	CO 1

	<p>Despite these efforts, Phoenix Market city continues to face challenges in staying competitive and relevant in the changing retail landscape.</p> <p>.....</p> <p>Questions:</p> <p>1. Explain how the rise of e-commerce has affected traditional malls like Phoenix Market city. Why do customers prefer online shopping?</p> <p>2. Give SWOC analysis for above case study.</p>	7 8	
Q.2.A	David is a young entrepreneur interested in retail business. Help him to understand more about the trends in retail industries.	15	CO 2
	OR		
Q.2.B	India Forbes is a leading magazine in business sectors interested in evaluation of Indian retail space. Put your efforts to understand strategies followed by famous global players in Indian retail industries.	15	CO 2
Q.3. A.	As per the "GO RURAL" agenda marketers opt for rural market penetration. Make them analyze the types and emerging profile of Rural market.	15	CO 3
	OR		
Q.3. B.	Organize a rural campaign for understanding the importance of branding, packaging and labelling of rural products to the rural marketers.	15	CO 3
Q.4. A.	Vision 2030 Maharashtra set 17 Rural sustainable goals. Emphasize any 10 goals to raise rural market above par.	15	CO 4
	OR		
Q.4.B.	Justify the different channels of distribution in rural India that help a desired product to reach in right customer's hands.	15	CO 4



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Supplementary

June-25

Sem - IV

Minor in mgmt

Semester (November 2024 to March 2025)

Examination: End Semester Examination April 2025 (UG Programmes)

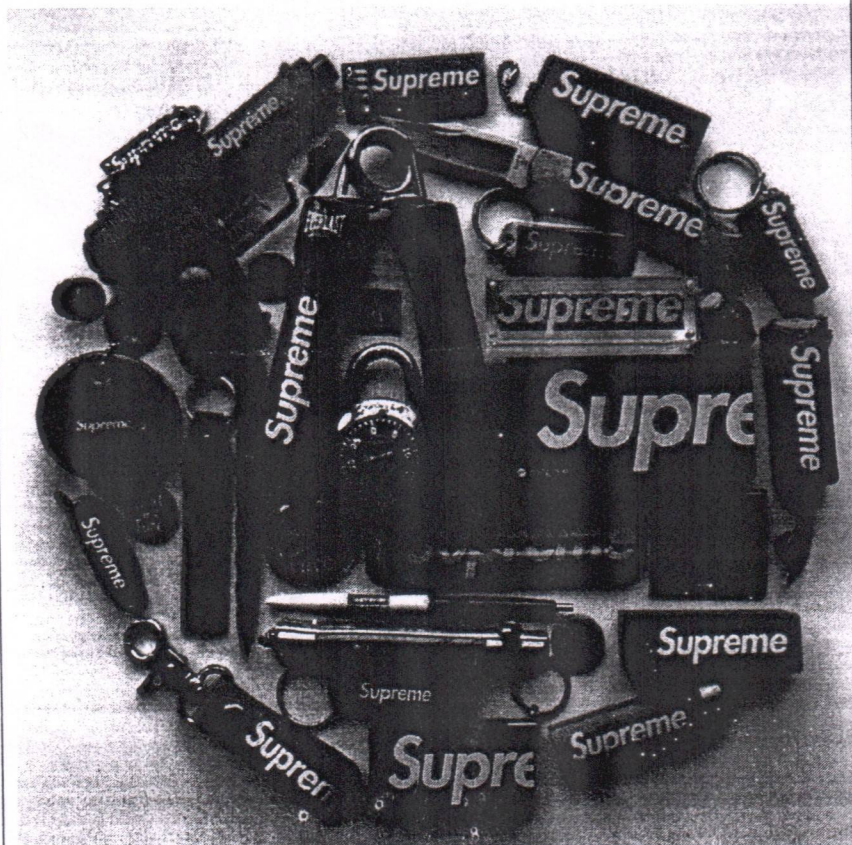
Programme code:06/07		Class: SY	Semester: IV
Programme: minor			
Name of the Constituent College: S K Somaiya College		Name of the Department: Business Studies	
Course Code: 231UV406	Name of the Course: Minor in management		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary			

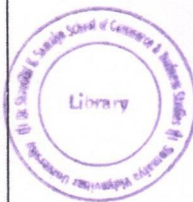
Question No.		Max. Marks	CO Attainment
Q.1.	<p>A skate shop, perhaps the most successful skate shop in the history of the world, owned by a man who doesn't skate and doesn't care much for the sport. A brand that doesn't classify anything as limited, but only releases short runs and never re-releases product. A fashion icon that swears it's not a fashion brand. Supreme is an intriguing, tangled web of contradictions.</p> <p>Maybe that's why the brand was able to rise to such cultural significance: in a certain light, it's hard to tell the difference between "hot mess" and authenticity. If you color outside the lines long enough, you lose the ability to tell where truth ends and myth-making begins. And maybe that's all anyone really wants out of a brand; maybe we want something that appears messy enough that, just for a moment, we suspend disbelief and think maybe this is all one big accident and not the result of years of calculated brand building.</p> <p>Supreme, founded by James Jebbia in 1994, is one of the most extraordinary examples of this—a streetwear brand that transformed limited supply, cultural relevance, and exclusivity into a global phenomenon.</p> <p>What started as a small skate shop in New York's SoHo district has become a billion-dollar brand, selling out every new drop within minutes. Supreme didn't rely on traditional advertising. Instead, it built a devoted following through strategic scarcity, collaborations with high-profile brands, and an unwavering dedication to street culture.</p> <p>Key Strategies That Built Supreme's Cult Following</p>	15	CO1

1. Scarcity Marketing & The "Drop" Model
2. Collaborations with High-Profile Brands
3. Community & Cultural Relevance

Supreme's overall approach is different than the one taken by brands that drop an entire collection all at one time. **The effectiveness of Supreme's approach should not be underestimated as habits are central to human nature.** Supreme's customers automatically check the company's website each week at 11:00 am on Thursdays to see what is new and exciting. Having the drops occur at a specific time reinforces this habit. Customers do not have to guess when new merchandise will be available they know the exact times and are always ready to shop.

Even more impressive is the fact that once merchandise is gone it is almost never sold by Supreme again. This creates a heightened level of desire since customers know that if they do not get their hands on a piece of merchandise they will never see it in a Supreme store or on its website again. This turns all of Supreme's drops immediately into limited edition collections. With consumers often driven by FOMO – a fear of missing out, traffic to Supreme's website can spike dramatically after a drop by as much as 17,000% in the past.



	<p>However, there has been a drop in the popularity in the recent times. The products are available on the website and there is no more the myopia about supreme.</p> <p>Based on your understanding of brands and what drives their business on digital space of e-commerce and social media.</p>		
A.	What are the reason for drop in supreme's popularity in recent times (analyse the competition in global and Indian context)	7 marks	
B.	Referring to the image above provide your opinion on massive demand for supreme merchandise along with its forte of apparels.	8 marks	
Q.2.A	Draw the chart and explain with example the transition from 1P to 5P logistics	15	CO3
	OR		
Q.2.B	In the current scenario, explain the constraints of the shipping world	15	CO4
Q.3.A.	Describe the challenges faced by women entrepreneur and write a note on female entrepreneur of your choice.	15	CO1
	OR		
Q.3.B.	Showcase the different source of funding available to a budding entrepreneur	15	CO2
Q.4.A.	Draw the flowchart and explain the steps or sequence in a business plan	15	CO2
	OR		
Q.4.B.	Distinguish between inbound and outbound logistics	15	CO3



SOMAIYA
VIDYAVIHAR UNIVERSITY



Supplementary Exam
June - 25
Sem - IV
minor in mkt

Semester (November 2024 to March 2025)		
Examination: End Semester Examination April 2025 (UG Programmes)		
Programme code:	Class: SY	Semester: IV
Programme:		
Name of the Constituent College: S K Somaiya College		Name of the Department: Business Studies
Course Code:	Name of the Course: Minors in Marketing - CRM and Media Planning	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Question No.		Max. Marks	CO Attainment
Q.1.	<p>Amazon, a global leader in e-commerce, technology, and innovation, attributes its remarkable success to its robust and customer-focused Customer Relationship Management (CRM) strategies. These strategies are rooted in its guiding principles of customer obsession, a passion for invention, operational excellence, and long-term thinking. Amazon enhances customer experiences through advanced personalization, using AI-powered algorithms to recommend products based on browsing history, preferences, and purchase patterns. Features like one-click shopping simplify the checkout process, making it seamless and time-efficient. Its 24/7 customer support, easy return policies, and proactive issue resolution further strengthen customer trust. Additionally, Amazon has revolutionized the shopping experience with smart devices such as Amazon Echo and Alexa, enabling voice-based interactions for purchases, reminders, and entertainment. By continuously innovating and keeping customers at the core of its operations, Amazon has not only built strong loyalty but also set a benchmark for CRM excellence in the global marketplace.</p> <p>Questions</p>	15	CO1, CO2, CO3, CO4

	1. How does Amazon make shopping easier and more personal for its customers? (7 Marks) 2. What can other companies learn from Amazon to improve their customer service? (8 Marks)		
Q.2.A	A retail company is struggling with customer retention. How would you apply CRM strategies to improve their customer engagement?	15	CO1
	OR		
Q.2.B	An airline wants to optimize its frequent flyer program. How would you apply RFM (Recency, Frequency, and Monetary) analysis to improve it?	15	CO2
Q.3.A.	A startup wants to advertise its product but has a limited budget. How would you apply the media planning process to maximize reach?	15	CO3
	OR		
Q.3.B.	A food delivery service wants to create an effective media mix. How would you plan their media strategy?	15	CO3
Q.4.A.	A smartphone brand is launching its latest model. How would you apply media mix strategies for an effective product launch?	15	CO4
	OR		
Q.4.B.	A rural healthcare campaign wants to reach its audience effectively. How would you design a media mix for maximum impact?	15	CO4



SOMAIYA
VIDYAVIHAR UNIVERSITY



Supplementary Exam
June-25
Sem - IV
Minor in Finance

April 2025

Examination: End Semester Examination (UG/PG Programmes)

Programme code:		Class: SY	Semester: IV
Programme:			
Name of the Constituent College: S K Somaiya		Name of the Department: Accounting and Finance	
Course Code:	Name of the Course: Minor in Finance - Financial Management		
Duration: 2 Hr.	Maximum Marks: 60		
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3) Use of simple calculator is allowed			

Question No.		Max. Marks	CO
Q1	Attempt the following questions:	15	
	A Examine in short, the three types of Dividend Relevance Theories.		CO3
	B Show the diagram for Hammer Candle Stick Pattern and explain it in brief.		CO1
	C Extend the meaning of Capital Asset Pricing Model in short.		CO4
	D Demonstrate Bullish Engulfing Pattern of Candle Stick Analysis with an appropriate diagram.		CO1
	E Calculate the current yield of a 10 year, 14% bond with a par value of Rs. 1,000 and selling for Rs. 850.		CO2
Q 2	A Illustrate all the principles of Dow Theory in brief. Draw suitable diagrams wherever necessary.	15	CO1
	OR		
	B A Rs. 1,000, 10% bond is redeemable at par. Interest is payable annually. Calculate the intrinsic value of the bond if there are: a) 10 years to maturity b) 5 years to maturity c) 3 years to maturity d) 2 years to maturity Assume that the required rate of return is 12%.	08	CO2
	C A company has a Rs. 1000 par value bond currently selling at Rs. 900. The coupon rate is 9% p.a. payable annually and maturity period is 6 years. The bond is redeemable at par. Find YTM of the bond. Should an investor buy this bond if his required rate of return is 12%? Will your answer change if the coupon rate increases to 13% p.a.?	07	CO2
Q 3	A 1) Sigma Corporation's ROE is 20 percent, and its r is 16 percent. Magna's dividend payout ratio is 0.4 and its g is 12 percent. From a fundamental point of view, calculate Sigma's P / BV.	08	CO3

		2) If it has an EBITDA projected at Rs 100 crore, and the peer group EBITDA multiple is 25 times, then what would be its value?																							
	B	A stock is expected to pay the following dividend: ₹10 in Year 2022 ₹12 in Year 2023 ₹14 in Year 2024 At the end of Year 3, the expected market price is ₹300. The required rate of return (Ke) is 12%. Calculate the intrinsic value of the stock. If the expected market price at the end of Year 2024 is ₹500, re-calculate the intrinsic value of the stock.	07	CO3																					
		OR																							
	C	The following information is available relating to ABC Ltd. and PQR Ltd: (Rs. In lakhs) <table><tr><th>Particulars</th><th>ABC Ltd.</th><th>PQR Ltd.</th></tr><tr><td>Equity Share Capital (Rs. 10 face value)</td><td>400</td><td>500</td></tr><tr><td>12% Preference Shares</td><td>160</td><td>200</td></tr><tr><td>Profits after Tax</td><td>100</td><td>140</td></tr><tr><td>Proposed Dividend</td><td>70</td><td>80</td></tr><tr><td>Borrowed Fund 15% Debentures</td><td>600</td><td>1,000</td></tr><tr><td>Market Price Per Share</td><td>200</td><td>280</td></tr></table> Calculate: (a) Earnings per share (b) P/E ratio (c) Dividend payout ratio	Particulars	ABC Ltd.	PQR Ltd.	Equity Share Capital (Rs. 10 face value)	400	500	12% Preference Shares	160	200	Profits after Tax	100	140	Proposed Dividend	70	80	Borrowed Fund 15% Debentures	600	1,000	Market Price Per Share	200	280	08	CO3
Particulars	ABC Ltd.	PQR Ltd.																							
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Market Price Per Share	200	280																							
	D	The following are the details regarding Quick Limited: Internal rate of return = 15% Cost of Equity = 10% Earnings per share = Rs.8 Calculate the value of an equity share for each company applying Walter's model when the dividend payout ratio (D/P ratio) is: (i) 50% (ii) 75%	07	CO3																					
Q 4	A	Calculate Standard Deviation and Expected Return from the following information: <table><tr><th>State</th><th>Probability</th><th>Returns on HDFC Limited</th></tr><tr><td>High Growth</td><td>0.30</td><td>-17</td></tr><tr><td>Low Growth</td><td>0.15</td><td>15</td></tr><tr><td>Stagnation</td><td>0.40</td><td>35</td></tr><tr><td>Recession</td><td>0.35</td><td>18</td></tr></table>	State	Probability	Returns on HDFC Limited	High Growth	0.30	-17	Low Growth	0.15	15	Stagnation	0.40	35	Recession	0.35	18	08	CO4						
State	Probability	Returns on HDFC Limited																							
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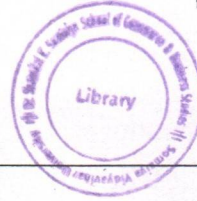


	B	With the help of the following information, determine which stocks are overvalued and which are undervalued:	07	CO4												
		<table><tr><th>Stocks</th><th>Actual Returns (%)</th><th>Beta</th></tr><tr><td>Bajaj Auto</td><td>19</td><td>1.8</td></tr><tr><td>Maruti Suzuki</td><td>15</td><td>0.6</td></tr><tr><td>Tata Motors</td><td>23</td><td>1.4</td></tr></table> <p>Return on market portfolio (R_m) = 20% Risk free rate of return (R_f) = 15%</p>	Stocks	Actual Returns (%)	Beta	Bajaj Auto	19	1.8	Maruti Suzuki	15	0.6	Tata Motors	23	1.4		
Stocks	Actual Returns (%)	Beta														
Bajaj Auto	19	1.8														
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		. OR														
	C	Examine the different models used in performing portfolio analysis.	08	CO4												
	D	List down the purpose of doing Portfolio Management.	07	CO4												

Suppl. Exam. June-25
minor in Taxation-17
17/6/25



SOMAIYA
VIDYAVIHAR UNIVERSITY



April 2025

Examination: End Semester Examination April 2025 (UG Programmes)

Programme code: 02		Class: Minor	Semester: II
Programme: Accounting and Finance			
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies.		Name of the Department: Accounting and Finance	
Course code:	Name of the Course: Minor in Taxation		
Duration: 2 Hrs.	Maximum Marks: 60		
Instructions: 1) Figures to the right indicate the full marks. 2) Use of simple calculator is allowed.			

Q. No.		Max. Marks	CO																								
Q.1.	Explain the following Question:																										
	a) Difference between Direct tax and Indirect tax	03	CO1																								
	b) Find whether the following are mixed supply or composite supply	03	CO2																								
	<table><tr><th>Sr. No</th><th>Particulars</th></tr><tr><td>1</td><td>Mr. Saurabh dispatched chocolates to Mr. Dinesh from Delhi to Punjab after getting it packed and paying insurance charges of Such goods.</td></tr><tr><td>2</td><td>A charger has been supplied by the vendors along with the mobile phone</td></tr><tr><td>3</td><td>A toothpaste company has offered the schemes of free tooth brush along with the toothpaste</td></tr></table>	Sr. No	Particulars	1	Mr. Saurabh dispatched chocolates to Mr. Dinesh from Delhi to Punjab after getting it packed and paying insurance charges of Such goods.	2	A charger has been supplied by the vendors along with the mobile phone	3	A toothpaste company has offered the schemes of free tooth brush along with the toothpaste																		
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	2	A charger has been supplied by the vendors along with the mobile phone																									
	3	A toothpaste company has offered the schemes of free tooth brush along with the toothpaste																									
	c) List down any three services which are covered under Negative list	03	CO3																								
	d) Determine which tax is applicable for the following transaction:	03	CO4																								
<table><tr><th>Sr. No</th><th>Particulars</th></tr><tr><td>1</td><td>Ajay from Mumbai supplies goods to Naresh of Nagpur</td></tr><tr><td>2</td><td>Online CA coaching services from Delhi taken by Satish from Panvel.</td></tr><tr><td>3</td><td>Import goods from Japan to Bangalore</td></tr></table>	Sr. No	Particulars	1	Ajay from Mumbai supplies goods to Naresh of Nagpur	2	Online CA coaching services from Delhi taken by Satish from Panvel.	3	Import goods from Japan to Bangalore																			
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1	Ajay from Mumbai supplies goods to Naresh of Nagpur																										
2	Online CA coaching services from Delhi taken by Satish from Panvel.																										
3	Import goods from Japan to Bangalore																										
e) Which items are included in aggregate supply as per Sec 2(6).	03	CO5																									
Q.2	a) What are the advantages and disadvantages of Indirect tax?	08	CO1																								
	b) Explain the salient features of GST.	07	CO1																								
	OR																										
	c) From the following for March, 2025. Calculate the value of taxable and non-taxable services assuming that the goods and service tax is not included in amount.	15	CO2																								
	<table><tr><th>Sr. No</th><th>Particulars</th><th>₹</th></tr><tr><td>1</td><td>Designing of software</td><td>500000</td></tr><tr><td>2</td><td>Express parcel post service</td><td>200000</td></tr><tr><td>3</td><td>House is let out for commercial purposes</td><td>300000</td></tr><tr><td>4</td><td>Interest earned on loan</td><td>300000</td></tr><tr><td>5</td><td>Rent from Agriculture land</td><td>400000</td></tr><tr><td>6</td><td>Rent from Agriculture Machinery</td><td>300000</td></tr><tr><td>7</td><td>Charges for warehousing of Potato Chips</td><td>360000</td></tr></table>	Sr. No	Particulars	₹	1	Designing of software	500000	2	Express parcel post service	200000	3	House is let out for commercial purposes	300000	4	Interest earned on loan	300000	5	Rent from Agriculture land	400000	6	Rent from Agriculture Machinery	300000	7	Charges for warehousing of Potato Chips	360000		
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6	Rent from Agriculture Machinery	300000																									
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	8	Rent received from letting of precincts of a temple for Marriage purposes (Per day Rs.15,000)	200000		
	9	Health treatment receipt	180000		
	10	Receipt from running coaching classes	200000		
Q.3	a) Find the time of supply of services for the following information:			07	CO3
	S. No.	Date of supply of service	Date of Invoice	Date of Payment	
	1	21-07-2024	02-07-2024	04-07-2024	
	2	26-07-2024	05-07-2024	21-07-2024	
	3	31-07-2024	06-07-2024	03-07-2024	
	4	25-07-2024	26-07-2024	16-07-2024	
	5	19-07-2024	15-07-2024	29-07-2024	
	b) Determine the place of supply in of the following cases.			08	CO3
	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. Vastu Ltd., an architectural firm at Chennai, has been hired by Perfect Builders of Bandra Maharashtra to draw up a plan for a high rise building to be constructed by them in Punjab.				
	3. M/s Combi Ltd. provider of beauty Saloon services, located in Goa. Mr. Amit came from Kolkata to Goa after appointment for beauty treatment. The service is provided in Goa.				
	4. Mr. Purohit of Mumbai purchases a ticket for watching a movie in a Delhi Cinema Hall.				
	OR				
	c) M/s.Gurmukh a registered supplier, provides you the following details with respect to the contract entered with M/s. Divya Enterprises for Supply of Goods:			08	CO3
	Value of Goods inclusive of IGST @18%			1,88,800	
	Taxes Other than GST			18,500	
	Following Expenses were incurred by M/s. Gurmukh:				
	a) Insurance Charges	8,000			
	b) Freight Charges	5,000			
	c) Designing Charges	6,000	19,000		
	Following Expenses were incurred by M/s. Divya Enterprises on behalf of M/s.Gurmukh				
	Testing Charges			3,000	
	Expenses of ₹3,000/- was incurred on transportation by M/s. Divya Enterprises not on behalf of M/s.Gurmukh				
	Subsidy of ₹20,000/- was received from the Udaan a NGO, list price is after considering such subsidy.				
	Calculate the value of supply and Tax Payable				
	d) Write Short note on Debit Note.			07	CO3
Q.4	a) The details of purchase and Sales of Mr. Avdesh who started business during the financial year 2024-2025 are given as follows:			15	CO4
	Particulars		₹		
	Intra State Supply of goods		18,00,000		
	Inter State Supply of goods		13,00,000		
	Intra State Supply of Services		3,00,000		
	Inter State Supply of Services		1,50,000		



ITC at the beginning [Opening Balance]	
- CGST	1,30,000
- SGST	1,30,000
- IGST	1,70,000

Find out whether he is liable for payment of GST, if tax rate is CGST, SGST, IGST is 9%, 9%, and 18%.

OR

b) Mitesh started business in June 2024. From which month he will be liable for registration as per the provisions of the GST Act., Give reasons.

15

CO5

Month/Year (2024)	Purchases		Sales	
	Tax free	Taxable	tax free	Taxable
June	3,50,000	1,35,000	3,50,000	6,40,000
July	2,500	24,000	9,50,000	3,60,000
August	3,500	52,000	6,00,000	3,50,000
September	3,000	25,000	4,00,000	2,80,000
October	4,500	72,000	5,50,000	4,80,000
November	6,000	2,25,000	45,000	3,60,000
December	9,000	75,000	7,000	84,000



SOMAIYA
VIDYAVIHAR UNIVERSITY



Suppl. Exam - June 21
Sem-II
minor in finance

17/6/25

April 2025		
Examination: End Semester Examination (UG/PG Programmes)		
Programme code:	Class: FY	Semester: II/
Programme: Minor in Finance		
Name of the Constituent College: S K Somaiya	Name of the Department : Accounting & Finance	
Course Code:	Name of the Course: Corporate Finance II	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3)		

Question No.		Max. Marks	CO												
Q1 .A.	Discuss the advantages and disadvantages of mergers and acquisitions.	15	04												
	OR														
Q.1. B.	X Ltd acquires Y Ltd on 1-4-2023. The merger will take place through exchange of Shares based on market price. Following information is available from Books of X ltd and Y ltd : <table><tr><td>Particulars</td><td>X Ltd</td><td>Y Ltd</td></tr><tr><td>Earnings after tax</td><td>32,000</td><td>20,000</td></tr><tr><td>No of shares</td><td>1,600</td><td>4,000</td></tr><tr><td>P/E ratio</td><td>8</td><td>5</td></tr></table> 1) Determine the market price per share 2) Current EPS of both companies 3) Determine the exchange ratio for Purchase consideration 4) EPS of X Ltd after merger	Particulars	X Ltd	Y Ltd	Earnings after tax	32,000	20,000	No of shares	1,600	4,000	P/E ratio	8	5	15	04
Particulars	X Ltd	Y Ltd													
Earnings after tax	32,000	20,000													
No of shares	1,600	4,000													
P/E ratio	8	5													
Q 2A.	Explain the Economic value added and its significance.	15	03												
	OR														
Q.2.B.	The net operating profit after tax of Pawar Ltd is Rs 12,00,000 with tangible capital employed being Rs 1 crore. The weighted average cost of capital is 10% . a. Determine the EVA of Pawar Ltd. b. Will your answer change of the weighted average cost of capital is 15%? How can the EVA be interpreted in both the cases? Explain in detail	15	03												

Q 3 A

The following details are available in respect of Machine. You are required to calculate.

- Payback Period
- Net Present Value
- Profitability Index

Cost of the machine is Rs 3,00,000

Year	Net Cash Inflow ₹	PVF
1	1,11,995	0.8929
2	1,25,439	0.7972
3	1,40,489	0.7118
4	1,57,356	0.6355
5	1,76,243	0.5674

OR

15**01****Q3 B**

At 90% capacity a company produced 10,800 units and incurred expenses as under :

Particulars	Cost per Unit ₹
Direct Material	7
Direct Labour	5
Other Variable Exp	4.5
Administrative Overheads	6 (40% variable)
Selling Overheads	3 (75% variable)
Production Overheads	3 (20% variable)
Selling Price per unit	60

Prepare Flexible Budget 70%, 80% and 100% utilization of the capacity

15**02****Q4**

Answer Following (5 marks each)

15**1**

Calculate Average Rate of Return from following details.

Cost of Investment : 10,00,000/- Estimated Life : 5 years, Tax Rate : 30%.

05**01**

Year	Profit Before Tax
1	6,00,000
2	3,00,000
3	2,00,000
4	5,00,000
5	5,00,000

2	<p>Calculate Payback Profitability from following details.</p> <p>Cost of Investment : 8,00,000/-</p> <p>Estimated Life : 5 years, Scrap value : Nil, Tax Rate : 30%.</p> <table><tr><th>Year</th><th>Profit Before Tax</th></tr><tr><td>1</td><td>4,00,000</td></tr><tr><td>2</td><td>3,50,000</td></tr><tr><td>3</td><td>2,80,000</td></tr><tr><td>4</td><td>4,50,000</td></tr><tr><td>5</td><td>4,00,000</td></tr></table>	Year	Profit Before Tax	1	4,00,000	2	3,50,000	3	2,80,000	4	4,50,000	5	4,00,000	05	01
Year	Profit Before Tax														
1	4,00,000														
2	3,50,000														
3	2,80,000														
4	4,50,000														
5	4,00,000														
3	<p>Prepare sales budget from following details.</p> <table><tr><th>Product</th><th>Apr</th><th>May</th></tr><tr><td>P</td><td>1200</td><td>1800</td></tr><tr><td>Q</td><td>3600</td><td>5400</td></tr></table> <p>The company operates in two areas North and South zones. Product P is sold 60% in North Zone and 40% South. Product Q is sold 30% in North and 70% South.</p> <p>Product P sold @ ₹ 24 and Product Q sold @ 30 per unit.</p>	Product	Apr	May	P	1200	1800	Q	3600	5400	05	03			
Product	Apr	May													
P	1200	1800													
Q	3600	5400													

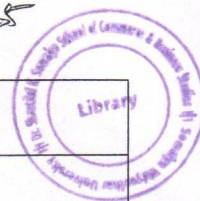


SOMAIYA
VIDYAVIHAR UNIVERSITY

Suppl. Exam June-25

Sem-II
Minor in Acct.

17/6/25



April 2025		
Examination: End Semester Examination (UG Programmes)		
Programme code: Programme: Minor	Class: FY	Semester: II
Name of the Constituent College: S K Somaiya		Name of the Department: Accounting and Finance
Course Code:	Name of the Course: Minor in Accounting	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3) Working notes should form part of your answer		

Question No.		Max. Marks	CO						
Q1	<p>Answer the Following.</p> <p>A. State the order of payment of liabilities in case of dissolution of partnership firm.</p> <p>B. On 15 Feb 2019, fire occurred in the Godown of M/S Bad luck Ltd. destroying major part of stock. The books and records were salvaged from which following particulars were ascertained.</p> <table> <tr> <td>Stock on 31-12-2018</td> <td>Rs.30,000</td> </tr> <tr> <td>Purchase from 1-1-19 to 15-2-19</td> <td>Rs.47,500</td> </tr> <tr> <td>Sales, for the above period</td> <td>Rs.1,00,000</td> </tr> </table> <p>Gross profit 20% on sales. Goods salvaged Rs.15,000 Calculate loss by fire.</p> <p>C. Units dispatched by consignor to consignee: 2000 units at the cost of Rs.25each. 1500 units sold on credit at Rs.30 each. 300 units sold for cash at Rs.28 each. Expenses of consignor: Freight Rs.10,000, Insurance Rs.4,000. Expenses of Consignee: Unloading Charges: Rs.3,000. Go down Rent: Rs.1,500, Advertising: Rs.1,500. Calculate value of closing stock on consignment.</p>	Stock on 31-12-2018	Rs.30,000	Purchase from 1-1-19 to 15-2-19	Rs.47,500	Sales, for the above period	Rs.1,00,000	<p>5</p> <p>5</p> <p>5</p>	<p>CO 4</p> <p>CO3</p> <p>CO1</p>
Stock on 31-12-2018	Rs.30,000								
Purchase from 1-1-19 to 15-2-19	Rs.47,500								
Sales, for the above period	Rs.1,00,000								
Q2	<p>A. From the following information furnished to you by M/s Dilip & Co. you are required to prepare Consignment A/c, M/s Sudip & Co. A/c and Goods sent on consignment A/c in the books of M/s Dilip & Co. and M/S Dilip & Co A/C in the books of M/S Sudip & Co.</p> <p>M/s Dilip & Co of Mumbai consigned to M/s Sudip & Co. of Pune, 1000 bags of goods costing Rs.250 each.</p> <ul style="list-style-type: none"> M/s Dilip & Co paid Rs.1,500 for Insurance, Rs.3,500 for carriage and Rs.5,000 for miscellaneous expenses. On receiving the consignment, M/s Sudip & Co accepted a bill for Rs.1,50,000. M/s Dilip & Co discounted the bill with bank for 	15	CO 1						

Rs.1,47,500.

- M/s Sudip & Co sold 600 bags of goods for cash @ Rs.400 each.
- M/s Sudip & Co sold another 300 bags of goods @ Rs.450 each.
- M/s Sudip & Co sold another 50 bags of goods @ 480 each.
- Expenses paid by M/s Sudip & Co. were godown rent of Rs.3,000 and selling expenses of Rs.5,000.
- Commission charged by M/s Sudip & Co is 10% on total sales. They also charged 2% Del credere commission.
- M/s Sudip & Co remitted the balance amount by bank draft to M/s Dilip & Co.

OR

B. The business premises of Gala Timber Mart were destroyed by fire on 16-07-2018. Stock salvaged: ₹18,000. The books provide this historical data:

Year Ended	Gross Profit	Sales
31-3-2015	Rs. 2,39,500	9,58,000
31-3-2016	Rs. 2,25,000	9,00,000
31-3-2017	Rs. 2,05,480	9,34,000
31-3-2018	Rs. 2,00,640	9,12,000

Additional Information:

- (a) Stock on 31-3-2018 ₹ 1,02,250
(b) Purchases from 1-4-2018 to 16-7-2018 ₹ 2,12,380
(c) Sales from 1-4-2018 to 16-7-2018 ₹ 3,50,000
(d) Wages from 1-4-2018 to 16-7-2018 ₹ 25,000
(e) The amount of policy was ₹ 55,000

Claim was subject to the Average clause.

You are required to prepare a statement of claim against the insurance company.

15

CO 3

Q 3

A. A head office in Chennai has a branch in Delhi to which goods are invoiced by Head office @ 20% profit on sales price. All cash received by branch is daily remitted to Head office. From the following particulars show branch account in the books of Head office.

Particulars	Amt
Stock on 1 st January 2018 (at invoice price)	6,25,000
Debtors on 1 st January 2018	6,00,000
Furniture	10,000
Goods supplied by Head Office (at invoice price)	20,00,000
Cash Sales	8,00,000
Credit sales	20,00,000
Bad debts	2000
Cash received from customers	?
Goods returned to HO (at invoice price)	1,20,000

15

CO 2

<u>Cheques received from HO:</u>	
-Wages and salaries	5,50,000
-Rent, Rates and Taxes	1,50,000
-Sundry Expenses	25,500
Stock as on 31 st December, 2018 (at Invoice price)	7,50,000
Debtors as on 31 st December 2018	11,25,000
Liability for outstanding Petty cash exp as on 31-12-2018	5500

Depreciate Furniture by 5%.

OR

B. Ishani Enterprises of Mumbai has a branch at Shimla. Following information is obtained from the branch for 2018-19

Particulars	1-4-2028	31-3-2019
Stock	60,000	40,000
Debtors	50,000	60,000
Cash	1,500	1,000

Transactions During the Year 2018–19:

- Goods sent to Branch: ₹2,25,000
- Credit Sales: ?
- Cash Sales: ₹1,80,000
- Goods returned by Customers to Branch: ₹8,000
- Goods returned to Head Office: ₹6,000
- Cash received from Debtors: ₹1,50,000

Expenses Paid at Branch:

- Salaries: ₹15,000
- Commission: ₹10,000
- Rent and Taxes: ₹16,500
- Discount allowed to Customers: ₹2,500
- Bad Debts: ₹1,000

Prepare the following accounts under Stock and Debtors Method in Mumbai office:

- (a) Branch Stock Account
- (b) Branch Debtor Account
- (c) Branch Expenses Account
- (d) Branch Profit and Loss Account

Q 4

A. Pavan, Nihar & Ashish were in partnership sharing profits & losses in the ratio of 2:2:1. Their firm was dissolved as on 31st March, 2025 on which date the Balance Sheet of the firm was as under:

LIABILITIES	AMT(Rs.)	ASSETS	AMT(Rs.)
Capitals		Land & Building	25,000
Pavan	20,000	Plant	15,000
Nihar	40,000	Furniture	20,000
Ashish	40,000	Debtors	30,000
General reserve	30,000	Bank	3,000
Loan from Bank	12,000	Other Current Assets	66,500
Creditors	17,500		
	1,59,500		1,59,500



15

CO2

15

CO 4

Rs 1,500 to be provided for realisation expenses. Following were the realisations:

Date	Amt(Rs.)
1 st Realisation	15,000
2 nd Realisation	15,000
3 rd Realisation	25,000
4 th Realisation	50,000

Actual realisation expenses were Rs 1,000 only. Prepare a statement showing distribution of cash by Excess Capital Method.

OR

B. P, Q and R are Partners of M/s Piku Stationers, Sharing Profit and Loss in the ration of 1:1:2.

On 30th June, 2021, they decide to Dissolve their firm when their balance sheet was as under

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital:		Goodwill	1,20,000
- P	2,40,000	Building	2,40,000
- Q	1,60,000	Plant	2,68,000
- R	3,00,000	Stock	1,23,000
General Reserve	80,000	Debtors	1,80,000
Loan from Q	40,000	Bills Receivables	37,000
Sundry Creditors	1,60,000	Bank	12,000
	9,80,000		9,80,000

The realisation and expenses of Realisation were as Stated below:

Date	Realisation	Expenses
31 st July	1,10,000	2,000
31 st August	3,40,000	10,000
30 th September	3,50,000	5,000
31 st October	1,62,000	3,000

You are required to prepare statement to show the Piecemeal distribution of cash available under Maximum Loss Method.

15

CO 4