SOMAIYA
VIDYAVIHAR UNIVERSITY
Dr. Shantilal K. Somaiya School of Commerce and Business Studies

QUESTION PAPERS

BRANCH: Bachelor of Commerce (Data Analytics)	**SEM: IV**
	APR-2025

Sr. No.	Subject	Available
1.	231U76C401 – Financial Accounting II	
2.	231U76I401 – Research Methodology	
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

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VIDYAVIHAR UNIVERSITY

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

Programme code: 76 **Programme: B.COM [Specialisation in Data Science]**	**Class:** SY	**Semester:** IV
Name of the Constituent College: S.K. SOMAIYA	**Name of the Department: COMMERCE**	
Course Code: 231U76C401	**Name of the Course: FINANCIAL A/C - II**	
Duration : 2 Hrs.	**Maximum Marks : 60**	

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

<table>
<tr><th>Q. No.</th><th></th><th>Max. Marks</th><th>Co</th></tr>
<tr><td>Q.1.</td><td>Mr. Moksh holds as on 1st, April 2024 Rs.75,000 (cost price Rs.78,000) 6% Government Securities as investment on which interest is payable half yearly on 30th June and 31st December every year. The following transactions took place during the accounting year ended 31st March,2025.
Purchase:
On 1/5/2024 Face value Rs.30,000 @ 98 cum- interest
On 1/11/2024 Face value Rs.45,000 @ 101 ex-interest.
Sales:
On 1/8/2024 Face value Rs.36,000 @ 97 cum-interest
On 1/2/2025 Face value Rs.24,000 @ 102 ex- interest.
Market price of investment at 1% discount on 31st March,2025.
Write up Investment Account closing it on 31st March,2025 in the books of Mr. Moksh Investment are to be valued at cost or at market value whichever is less. (apply AS 13)

OR</td><td>15</td><td>03</td></tr>
<tr><td>Q.1.</td><td>Mr. Ram entered into following transactions of purchase and sale of Equity Shares of Om Ltd. The shares have paid up value of Rs.10 per share.
<table>
<tr><th>Date</th><th>No. of Shares</th><th>Terms</th><th>Date</th><th>No. of</th><th>Term</th></tr>
<tr><td>01-01-24</td><td>600</td><td>Buy @ Rs.20 p.s</td><td>25-07-24</td><td>2,500</td><td>Bonus Shares</td></tr>
<tr><td>15-03-24</td><td>900</td><td>Buy @ Rs25 p.s.</td><td>20-12-24</td><td>1,500</td><td>Sale @ Rs.22 p.s.</td></tr>
<tr><td>20-05-24</td><td>1,000</td><td>Buy @ Rs.22 p.s.</td><td>01-02-25</td><td>1,000</td><td>Sale @ Rs.24 p.s.</td></tr>
</table>
Additional Information:
(1) On 15th September 2024, dividend @ Rs.3 per share was received for the year ended 31st March 2024.
(2) On 12th November 2024, the company made a rights issue of equity shares in the ratio of one share for five shares held on payment of Rs.20 per share. He subscribed to 60% of the shares and renounced the remaining shares on receipt of premium of Rs.3 per share.
You are required to prepare Investment Account for the years ended 31-3-2024 and 31-3-2025</td><td>15</td><td>03</td></tr>
</table>

Q.2. The Balance Sheet of SHIVA LTD. as on 31st March, 2025 was as follows: 15 02

Liabilities	Rs.	Assets	Rs.
Equity Shares of Rs.10 each	4,00,000	Fixed Assets	7,50,000
Preference Shares of Rs.100	1,00,000	Investments	50,000
Securities Premium A/c	1,27,500	Current Assets	5,00,000
General Reserves	1,00,000	Cash	5,00,000
Profit and Loss A/c	1,22,500		
Debentures	8,00,000		
Current Liabilities	1,50,000		
	18,00,000		**1,800,000**

Keeping in view the legal requirements, ascertain the maximum number of equity shares that SHIVA LTD. can buy back @ RS. 25 per share.

Pass journal entries to record buy back and prepare a balance sheet thereafter.

OR

Q.2. Following is the Balance Sheet of Prapti Ltd. as on 31st March, 2025. 15 02

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

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

You are required to:

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

Maximum price that company can offer.

Pass Journal Entries in the books of Prapti Ltd.

Prepare Balance Sheet of Prapti Ltd. after buy back.

Q.3. The following particulars have been extracted in respect of material Y 15 04

Prepare a Stores Ledger Account BY FIFO & Weighted Average Method:-

And also find out cost of goods sold & profit or loss on sale.

Date	Transactions	Units	Rate
01.1.2025	Opening Stock	300	at Rs. 10 per unit
08.1.2025	Purchased	450	at Rs. 12 per unit
15.1.2025	Purchased	1350	at Rs. 15 per unit
25.1.2025	Purchased	900	at Rs. 16 per unit
Issues:			
10.1.2025	Issued	600	₹25 per unit
22.1.2025	Issued	900	₹ 28 per unit
28.1.2025	Issued	900	₹ 30 per unit

OR

Q.3. The following is the summarized Balance Sheet of DEEP Ltd. As on 31st March 2025 15 01

LIABILITIES	₹	ASSETS	₹
1,00,000 Equity shares of ₹10 each	10,00,000	Net Block	10,00,000
60,000, 10% Pref. shares of ₹10 each ₹8 called up.	4,80,000	Investments	4,00,000
Capital Reserve	2,00,000	Inventories	4,50,000
General Reserve	2,50,000	Account Receivables	7,80,000
Profit & Loss a/c	5,20,000	Cash	20,000
Creditors	2,00,000		
	26,50,000		**26,50,000**

On 1st April 2025, the company made a final call on its preference shares, & it was paid by all the shareholders. Thereafter, the company redeemed the fully paid preference shares at a premium of 10%.

The company sold its investments, realizing ₹4,40,000 & issued 2,000, 11% preference shares of ₹100 each.

Thereafter the company made a bonus issue in the ratio of 1:2.

Show the journal entries & also prepare Balance Sheet after redemption.

Q.4. ANSWER THE FOLLOWINGS: - [5 MARKS EACH] 15

A. Mr. Milind had 30,000 Equity shares of Sachin Ltd. He further purchases 6,000 equity shares of the same company, 03

After that company declared one bonus share for every three shares held.

After that he sold 6,000 shares.

After that company issued right shares, one share for every six shares held.

Right shares are offered at ₹12 each.

Mr. Milind exercised his option and subscribed for 50% of his entitlement and the balance of rights, he sold to Amit for a consideration of Rs.2.50 per share.

Calculate number of bonus shares & show working for Right Shares.

B. The following is the information available of Swami Ltd. As on 31st March.2025: - 02

30,000 Equity Shares of ₹100 each fully paid up. ₹ 30,00,000.

15,000 ,12% Preference shares of ₹100 each fully paid up ₹ 15,00,000.,

Capital Redemption Reserve ₹ 3,00,000.

Security Premium a/c ₹ 2,40,000, General Reserve ₹ 6,00,000.

P & L a/c ₹ 3,00,000, 10% Debentures ₹ 30,00,000.

On the same date it was decided to buy back the maximum number of equity shares at the maximum price possible under the law.

You are required to: -

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

b. Maximum price that company can offer.

C. Opening Stock ₹ 80,000, Closing Stock ₹ 1,00,000, 04

Total Purchases ₹ 3,50,000

Sales are as follows

5000 units @ ₹ 22

4500 units @ ₹ 35

3000 units @ ₹ 25

Find out cost of goods sold & profit or loss on sale.

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Semester (November 2024 to April 2025)

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Programme code: 01 **Programme: B.Com (in Data Science)**	**Class: S.Y.B.Com**	**Semester: IV**
Name of the Constituent College: S.K. Somaiya College	**Name of the Department: Commerce**	
Course Code: 231U76I401	**Name of the Course: Research Methodology**	
Duration : 2 Hr.	**Maximum Marks : 60**	

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

Question No.			Max. Marks	CO
Q.1		Write a Short Note on: (15 marks)		
	a)	Research.	5	1
	b)	Hypothesis.	5	2
	c)	Questionnaire.	5	3
Q 2.	a)	Compare and contrast inductive v/s Deductive research.	8	1
	b)	Explain the significance of research.	7	1
		Or		
	c)	You are the head of a research team HUL, mention Various types of research design to your team members.	8	2
	d)	You are assigned a research project in your organisation. List down various sources of hypothesis you will consider for conducting your research.	7	2
Q.3	a)	NMIMS college students visit our campus for selecting samples for their research project. Describe the various Sampling methods by which they can collect samples	15	3
		Or		
	b)	Mr. Menon is collecting data for his thesis for his Ph.D. Describe the Merits & Demerits of Primary & secondary data collection methods.	15	3
Q.4	a)	Explain various types of research reports one can use in his research.	8	4
	b)	List down different stages of report writing.	7	4
		OR		
	c)	Explain significance of referencing to Mr. Sheth who wants to publish his book for the very first time.	8	4
	d)	Highlight the Layout of research report a researcher must keep in mind while forming his research report	7	4