

SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Minor	SEM: V
	OCT/NOV - 2025

Sr. No.	Subject	Available
1.	231UV312 – E Filling of ITR (Minor in Tax)	
2.	231U05M501 – International Banking & Finance (Minor in Banking)	
3.	Minor in Finance	
4.	Corporate Etiquettes & Indian Ethos (minor in Management)	
5.	Marketing	
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VIDYAVIHAR UNIVERSITY



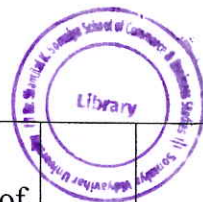
October 2025

Examination: End Semester Examination (UG/PG Programmes)

Programme code: 02	Class: TY	Semester: V
Programme: Accounting and Finance	Minor in Tax	
Name of the Constituent School: Dr. Shantilal K. Somaiya School of Commerce and Business Studies	Name of the Department: Accounting and Finance	
Course Code: 231UV312	Name of the Course: E filing of ITR	
Duration: 2 Hr.	Maximum Marks: 60	
Instructions: 1) All questions are compulsory with internal option. 2) Use of simple calculator is allowed.		

Q No.		Max. Mark	CO
Q1	Attempt the following (3 X 5 Marks)	(15)	
a)	Nilay is a salaried person who has income of Rs. 6,55,000 from salaries and Rs. 1,85,000 as income taxable under the head income from Other Sources. You are required to calculate his tax liability for the Assessment year 2025-26. State the Income Return form he should use to file his income tax return and due date for the same.		CO1
b)	Mr. Kumar filed his ITR 2 on 30 th September, 2025 for the Previous Year 2024-25 relating to the Assessment Year 2025-26. He is having income taxable under the head salaries and other source. His due date for filing the Income Tax return is 31 st July, 2025. Since he filed return at last minute, he forgot to claim deduction for medical insurance premium paid by him for him and his family paid on 31 st December, 2024. Advise him regarding filing of New ITR and claiming deduction for medical insurance premium.		CO3
c)	Explain the provisions of Income Tax Act with regards to filing of Loss returns.		CO4
Q 2 A	Following are the Incomes reported by Smt. Geeta (Age 64, yrs) for the financial year 2024-25 a) Family Pension received Rs. 35,000 p.m. b) Interest on Post Office Saving Account received Rs. 7,500 c) Interest on Public Provident Fund Rs. 55,000 d) Dividend from Indian Companies Rs. 35,000 after TDS of Rs. 5,000 e) She sublets the property on a monthly rent of Rs. 7,000 and paying a rent of Rs. 5,000 to the owner for the same property. f) Winning from Lotteries Rs. 70,000 (Net after TDS @ 30%) g) Rent from Open Plot of Land Rs. 1,20,000	(15)	CO2

	<p>Her investments are as follows:</p> <ol style="list-style-type: none"> 1) 8% Debentures of Elite Ltd Rs. 2,00,000 2) 15% Fixed Deposit with Shriram Finance, invested on 1st October, 2024 Rs. 3,00,000 3) 9% Government Securities Rs. 1,00,000 <p>She paid Rs. 30,000 for medical insurance premium to ICICI Lombard for self and family by cheque. Her brother Mr. Anil is physically handicapped and dependent on her. She incurred an expenditure of Rs. 35,000 for his medical treatment.</p> <p>Find out Taxable income and tax liability of Smt. Geeta for the Financial year 2024-25 related to Assessment year 2025-26. Also state the ITR to file by her and due date for filing it.</p> <p style="text-align: center;">OR</p>																																																																						
Q.2. B	Explain in detail procedure to file Income Tax returns for different incomes under income tax Act, 196. Also mentioned the due dates for filing of ITR.	(15)	CO1																																																																				
Q 3 A	<p>Amit Ronit and Nishit are equal partners in Tsunami and co a partnership firm of professional persons.</p> <p style="text-align: center;">Profit and Loss Account for the year ended on 31.3.2025</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Particulars</th><th style="width: 15%;">Amount</th><th style="width: 40%;">Particulars</th><th style="width: 15%;">Amount</th></tr> </thead> <tbody> <tr> <td>To Salaries</td><td style="text-align: right;">2,25,000</td><td>By Gross Profit b/d</td><td style="text-align: right;">10,00,000</td></tr> <tr> <td>To Repairs & Maintenance</td><td style="text-align: right;">85,550</td><td>By Rent of LOP</td><td style="text-align: right;">3,50,000</td></tr> <tr> <td>To Conveyance</td><td style="text-align: right;">9,450</td><td></td><td></td></tr> <tr> <td>To Income Tax Paid</td><td style="text-align: right;">11,000</td><td></td><td></td></tr> <tr> <td>To GST paid</td><td style="text-align: right;">3,550</td><td></td><td></td></tr> <tr> <td>To Interest on Loan</td><td style="text-align: right;">35,000</td><td></td><td></td></tr> <tr> <td>To Printing & Stationary</td><td style="text-align: right;">7,500</td><td></td><td></td></tr> <tr> <td>To Interest on Capital</td><td></td><td></td><td></td></tr> <tr> <td> - Amit</td><td style="text-align: right;">45,000</td><td></td><td></td></tr> <tr> <td> - Ronit</td><td style="text-align: right;">30,000</td><td></td><td></td></tr> <tr> <td> - Nishit</td><td style="text-align: right;">15,000</td><td></td><td></td></tr> <tr> <td>To Salary to Amit</td><td style="text-align: right;">1,20,000</td><td></td><td></td></tr> <tr> <td>To Bonus to Ronit</td><td style="text-align: right;">50,000</td><td></td><td></td></tr> <tr> <td>To Commission to Nishit</td><td style="text-align: right;">90,000</td><td></td><td></td></tr> <tr> <td>To Net Profit c/d</td><td style="text-align: right;">6,22,950</td><td></td><td></td></tr> <tr> <td></td><td style="text-align: right;">13,50,000</td><td></td><td style="text-align: right;">13,50,000</td></tr> </tbody> </table> <p>a) Amit and Ronit are Managing Partners whereas Nishit is financing partners.</p>	Particulars	Amount	Particulars	Amount	To Salaries	2,25,000	By Gross Profit b/d	10,00,000	To Repairs & Maintenance	85,550	By Rent of LOP	3,50,000	To Conveyance	9,450			To Income Tax Paid	11,000			To GST paid	3,550			To Interest on Loan	35,000			To Printing & Stationary	7,500			To Interest on Capital				- Amit	45,000			- Ronit	30,000			- Nishit	15,000			To Salary to Amit	1,20,000			To Bonus to Ronit	50,000			To Commission to Nishit	90,000			To Net Profit c/d	6,22,950				13,50,000		13,50,000	(15)	CO3
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	<p>b) Payment of salary bonus and commission is authorized by partnership deed</p> <p>c) Printing and stationary includes Rs. 2,500 for printing wedding cards of Nishit's daughter.</p> <p>d) 50% of Interest on Loan is related to loan taken for purchase of Let out house property.</p> <p>Calculate taxable income and tax liability of Partnership Firm for the Previous year 2024-25 relevant to Assessment Year 2025-26</p> <p style="text-align: center;">OR</p>		
Q.3 B	Explain the procedure for filing of ITR 1 and how to view form TDS Details in online mode, AIS in online mode. Also explain the procedure to reply to demand notice in an online mode.	(15)	CO3
Q.4 A	Mr. Ajay is having Income Taxable under the head "Profits & Gains form Business or Profession". He reports that his turnover for the year is Rs. 95,00,000 and all the amounts were received in digital way. Can he claim deduction for depreciation is he opt for presumptive taxation u/s 44AD. He is also earning interest on fixed deposit amounting to Rs. 1,02,500 and interest on Saving Account with State Bank Rs. 2,530 Advise him regarding filing of Income tax return, due date. His tax deducted at sources from business receipts is Rs. 21,000. Help him to find TDS online. Also explain details procedure to file the return of income.	(15)	CO4
	OR		
Q.4 B	Explain the procedure in detail for filing of ITR under 'SAHAJ' and 'SUGAM' under Income Tax Act, 1961.	(15)	CO4



October/November 2025		
Examination: End Semester Examination (UG/PG Programmes)		
Programme code: 05	Class: TYBBF	Semester: V
Programme: Banking & Finance		
Name of the School: Dr. Shantilal K Somaiya School of Commerce & Business Studies		Name of the Department: Accounting & Finance
Course Code: 231U05M501	Name of the Course: International Banking & Finance (Minor in Banking)	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3)		

Question No.		Max. Marks	CO
Q.1	<p>Practical Questions. (5 marks each)</p> <p>a. Calculate mid rate,spread & percentage spread USD/INR 44.7250/44.7300</p> <p>b. Calculate cross currency exchange rate for INR/GBP USD/SGD 1.5423/1.5433 SGD/GBP 0.3323/0.3333</p> <p>c. Find Inverse Quote INR/GBP GBP/INR 99.1100/99.9900</p>	15	<p>CO 3</p> <p>CO 3</p> <p>CO 3</p>
Q.2	<p>a. Describe forex management and activities that come under forex management.</p> <p>b. Elaborate the scope of international finance in detail.</p> <p>Or</p> <p>c. Discuss the role of the international monetary fund (IMF) and world bank in international finance.</p> <p>d. Elaborate objectives & key functions of foreign exchange management Act (FEMA).</p>	<p>07</p> <p>08</p> <p>07</p> <p>08</p>	<p>CO 2</p> <p>CO 1</p> <p>CO 1</p> <p>CO 2</p>
Q.3	<p>a. In international banking,what is the role of international credit agencies?</p> <p>b. Describe the types of NRI accounts in detail.</p> <p>Or</p> <p>c. Explain the types of foreign currency derivatives.</p>	<p>07</p> <p>08</p> <p>07</p>	<p>CO 4</p> <p>CO 4</p> <p>CO 4</p>

	d. What is export finance? Discuss the types of export finance.	08	CO 4
Q.4	a. Discuss the main types of risks in international banking.	07	CO 5
	b. Elaborate the role of international credit agencies.	08	CO 5
	Or		
	c. Explain transaction risk and accounting risk.	07	CO 5
	d. Describe technique of internal Hedging.	08	CO 5



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October 2025		
Examination: End Semester Examination		
Programme code: Programme: Accounting and Finance	Class: T.Y.	Semester: V
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 finance	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3)		

Question No.		Max. Marks	CO																												
Q1	Answer the following questions : (5marks each) 1) Distinguish between Investment, Speculation, and Gambling. 2) Discuss different types of investors. 3) Explain the role of portfolio management in modern finance.	15	01,04,02																												
Q 2.A	Mr. Ram wants to invest in company A or B. The returns of both the companies and the associated probabilities are given below: <table border="1"><thead><tr><th colspan="2">Company A</th><th colspan="2">Company B</th></tr><tr><th>Return (%)</th><th>Probability</th><th>Return (%)</th><th>Probability</th></tr></thead><tbody><tr><td>6</td><td>0.10</td><td>4</td><td>0.10</td></tr><tr><td>7</td><td>0.25</td><td>6</td><td>0.20</td></tr><tr><td>8</td><td>0.30</td><td>8</td><td>0.40</td></tr><tr><td>9</td><td>0.25</td><td>10</td><td>0.20</td></tr><tr><td>10</td><td>0.10</td><td>12</td><td>0.10</td></tr></tbody></table> Calculate standard deviation of both the companies and advice Mr. Ram	Company A		Company B		Return (%)	Probability	Return (%)	Probability	6	0.10	4	0.10	7	0.25	6	0.20	8	0.30	8	0.40	9	0.25	10	0.20	10	0.10	12	0.10	15	02
Company A		Company B																													
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7	0.25	6	0.20																												
8	0.30	8	0.40																												
9	0.25	10	0.20																												
10	0.10	12	0.10																												
	OR																														
Q.2.B.	Discuss Risk Return Trade off in detail.	08	02																												
Q.2.C.	Explain with suitable example efficient set of portfolios and its relevance for the investors.	07	02																												
Q.3.A	Short note : Security Market Line	8	03																												
Q.3.B.	Explain the concept of Capital market line and its significance in decision making.	7	03																												
	OR																														
Q.3.C.	Following are the three portfolios of an investor. You are required to compute expected return using CAPM Model and determine which portfolio is outperforming others: <table border="1"><thead><tr><th>Portfolio</th><th>Average return</th><th>Beta</th></tr></thead><tbody><tr><td>A</td><td>15%</td><td>1.25</td></tr><tr><td>B</td><td>18%</td><td>1.75</td></tr><tr><td>C</td><td>12%</td><td>1.00</td></tr><tr><td>Market</td><td>12%</td><td>1.10</td></tr></tbody></table> Assume Risk Free Rate of Return as 6% .	Portfolio	Average return	Beta	A	15%	1.25	B	18%	1.75	C	12%	1.00	Market	12%	1.10	15	02													
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Q.4.A	<p>Compare portfolio performance using sharpe's and Treynor measures for following portfolios:</p> <table border="1"> <tr> <th>Portfolio</th><th>Returns</th><th>Standard deviation</th><th>Beta</th></tr> <tr> <td>X</td><td>14%</td><td>0.25</td><td>1.25</td></tr> <tr> <td>Y</td><td>10%</td><td>0.15</td><td>1.10</td></tr> <tr> <td>Z</td><td>15%</td><td>0.30</td><td>1.25</td></tr> <tr> <td>Market</td><td>12%</td><td>0.25</td><td>1.20</td></tr> </table>	Portfolio	Returns	Standard deviation	Beta	X	14%	0.25	1.25	Y	10%	0.15	1.10	Z	15%	0.30	1.25	Market	12%	0.25	1.20	10	04												
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Q.4.B	<p>An investor follows Constant Ratio Plan with 60% in Equity and 40% in Bonds. Value of equity rises from ₹60,000 to ₹80,000, bonds remain at ₹40,000. Compute rebalancing amount to restore ratio.</p>	05	04																																
Q.4.C.	<p style="text-align: center;">OR</p> <p>From the following information you are required to calculate. Expected Return using measure of systematic risk i.e. beta factor:</p> <table border="1"> <tr> <th>Years</th><th>Returns on Reliance</th><th>Returns on Adani</th><th>Market Returns</th></tr> <tr> <td>1</td><td>10</td><td>11</td><td>16</td></tr> <tr> <td>2</td><td>12</td><td>11</td><td>15</td></tr> <tr> <td>3</td><td>14</td><td>15</td><td>17</td></tr> <tr> <td>4</td><td>13</td><td>11</td><td>12</td></tr> <tr> <td>5</td><td>15</td><td>11</td><td>14</td></tr> <tr> <td>6</td><td>13</td><td>12</td><td>16</td></tr> <tr> <td>7</td><td>14</td><td>13</td><td>15</td></tr> </table> <p>Assume Risk free return at 10%.</p>	Years	Returns on Reliance	Returns on Adani	Market Returns	1	10	11	16	2	12	11	15	3	14	15	17	4	13	11	12	5	15	11	14	6	13	12	16	7	14	13	15	15	02
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Semester (July 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: 07	Class: TY	Semester: V
Programme: BBA		
Name of the Constituent College: Dr. S K Somaiya school of commerce and business studies		Name of the Department: Business Studies
Course Code:	Name of the Course: Minor in Management <i>corporate etiquettes and indian ethos</i>	
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.	The well-known Indian conglomerate ITC Limited is renowned for its dedication to sustainable business practices and environmental stewardship, which aligns with the core value of Indian culture that places a premium on protecting nature and coexisting peacefully with the environment. To incorporate sustainability into its business operations, ITC has undertaken several initiatives across various industries, including Fast-Moving Consumer Goods (FMCG), Hotels, Paperboards, Packaging, and Agri-Business. The company's "Triple Bottom Line" strategy, which emphasizes generating value for shareholders, stakeholders, and the environment, is one noteworthy example. ITC has launched the e-Choupal initiative, which gives rural farmers access to agricultural data, goods and services via internet kiosks, in line with the "Triple Bottom Line" philosophy. By empowering farmers, boosting their output, and promoting sustainable farming methods, this effort aids in rural development. ITC has also created the "Greenest Hotel Chain in the World" with its upscale hotel brand, ITC Hotels. These lodgings are LEED Platinum-certified, guaranteeing sustainable resource utilization, waste management, and energy efficiency. The hotels strongly emphasize supporting regional farmers, obtaining organic food produced locally, and reducing their carbon footprint.	15	CO 1

	Based on given case study, answer the following questions. 1. Explain how ITC Limited's e-Choupal initiative demonstrates its sustainability and social responsibility commitment. How does this initiative align with the salient features of Indian ethos? 2. Give a SWOC analysis for the above stated case study.		
Q.2.A	Bain & Company is a management consultancy practicing corporate etiquettes. Explore more about the types of etiquette and their importance company follows.	15	CO 1
	OR		
Q.2.B	Formulate following points associated with online presence and online communication. <ul style="list-style-type: none">- Definition- Importance- Tips and key etiquettes.	15	CO1
Q.3.A.	A Danish contemporary ready-to-wear fashion brand, Ganni has gained popularity for its stylish and comfortable clothing. Identify more about their types of Business attires include versatile pieces suitable for professional setting.	15	CO 2
	OR		
Q.3.B.	In Story telling interview ask candidates to tell a story about a past work experience, focusing on how they handled a difficult situation or achieved a goal, emphasize more about their insights before, during and after interview.	15	CO 2
Q.4.A.	Mr. Bean faced adverse consequences in business deals due to unspoken communication. Help him to retrieve more about types and importance of business communication.	15	CO 3
	OR		
Q.4.B.	You have been appointed as Brand manager in Tesla. Review the aspects on constructing the image and maintaining the consistency in image management.	15	CO 4



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Minor

Semester (July 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: Programme: Minor	Class: TY	Semester: V
Name of the Constituent College: Dr. S K Somaiya school of commerce and business studies	Name of the Department: Business Studies	
Course Code:	Name of the Course: Minor in marketing	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Questi on No.		Max. Marks	CO Attainment		
Q.1.	<p>Company: Patagonia, Inc. Founded: 1973 Founder: Yvon Chouinard Headquarters: Ventura, California, USA Industry: Outdoor apparel and gear</p> <p>Patagonia is globally recognized not just for its high-quality outdoor clothing but also for its pioneering commitment to environmental sustainability and ethical business practices.</p> <p>2. Company Background</p> <p>Patagonia began as a small company making tools for climbers. Over the decades, it has evolved into a leading outdoor apparel brand with a mission-driven approach: “We’re in business to save our home planet.”</p> <p>Unlike most apparel companies, Patagonia integrates environmental and social responsibility into every aspect of its operations — from product design to corporate governance.</p> <p>3. Business Model</p> <p>Patagonia’s business model is built around quality, responsibility, and activism, rather than fast fashion or mass production.</p> <table><tr><td>Product Strategy</td><td>Durable, functional, and eco-friendly outdoor clothing</td></tr></table>	Product Strategy	Durable, functional, and eco-friendly outdoor clothing	15	CO2
Product Strategy	Durable, functional, and eco-friendly outdoor clothing				

Pricing Strategy	Premium pricing reflecting quality and ethical sourcing
Distribution	Direct-to-consumer via website and retail stores; limited wholesale
Revenue Sources	Apparel, gear, accessories, and repair services
Ownership Structure	In 2022, Yvon Chouinard transferred ownership to a trust and non-profit to ensure profits fund environmental causes

4. Sustainability and Environmental Initiatives

Patagonia leads the corporate world in sustainable innovation. Some key initiatives include:


- 1% for the Planet — pledges 1% of sales to environmental causes.
- Sustainable Materials — uses organic cotton, recycled polyester, and hemp.
- Carbon Neutrality — aims to be carbon neutral by 2040.
- Fair Labor Practices — member of the Fair Labor Association (FLA).
- Activism — supports grassroots environmental movements and sues anti-environmental policies.

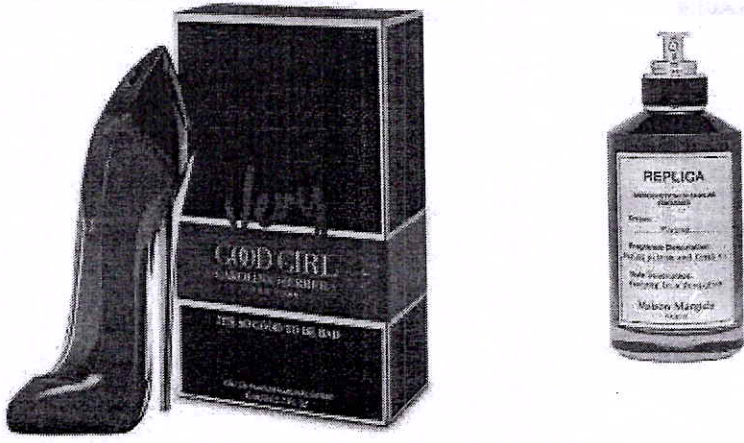
5. Key Turning Points

Year	Event
1973	Patagonia founded
1996	Switched to 100% organic cotton
2005	Launched the Footprint Chronicles
2011	Released the 'Don't Buy This Jacket' campaign
2022	Transferred ownership to environmental trust

6. Challenges

- High production costs due to sustainable materials.
- Limited scalability compared to fast-fashion competitors.
- Consumer skepticism about 'greenwashing' in the industry.

	<p>A. Mention all the brands who are primary competitor of patagonia and how are the placed in the market in comparison to patagonia</p> <p>B. Provide a gist of all the positive and negative outcomes of being an eco conscious brand.</p>		
Q.2.A	<p>Create a storyboard for an emerging street fashion brand. Images of the products are shown below to help you decide the audience and narration. (use text or sketch to narrate the idea of storyboard)</p> 	15	CO1
	OR		
Q.2.B	<p>Analyse and comment on the below two images and illustrate the impact of packaging on marketing of products.</p>	15	CO3

			
Q.3.A.	Draft a plan to sustainably market products like Lego, who have been criticised for its excessive use of plastic and develop a coming of age brand story to make its appeal universal.	15	
	OR		
Q.3.B.	With the example of your choice explain triple bottom line and the impossible trinity of achieving all three.	15	CO4
Q.4.A.	<div data-bbox="279 1176 566 1344"></div> <div data-bbox="279 1366 566 1467"><p>Main person is at their graduation ceremony.</p></div> <div data-bbox="590 1176 877 1344"></div> <div data-bbox="590 1366 877 1467"><p>After graduation, the graduate packs bags to go to Morocco.</p></div> <div data-bbox="901 1176 1189 1344"></div> <div data-bbox="901 1366 1189 1467"><p>The flight lands in Morocco and the graduate is walking out of the airport very excited.</p></div> <div data-bbox="279 1489 566 1657"></div> <div data-bbox="279 1680 566 1780"><p>The graduate wants to have an authentic experience and goes shopping at the local bazaar. The wind chimes particularly stand out.</p></div> <div data-bbox="590 1489 877 1657"></div> <div data-bbox="590 1680 877 1780"><p>Graduate uses our app to translate from English to Arabic.</p></div> <div data-bbox="901 1489 1189 1657"></div> <div data-bbox="901 1680 1189 1780"><p>Graduate makes a purchase.</p></div> <p>Twist the tale for the above mentioned storyboard.</p> <p>p.s :- Create a new story board using the above shown images for a product/service of your choice.</p>	15	CO2
	OR		

Q.4.B.	With an example of your choice illustrate your idea of a good inception story for a brand and a compelling brand story for resonance among its target group.	15	CO1
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