



SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Bachelor of Business Management	SEM: I
	OCT/NOV - 2025

Sr. No.	Subject	Available
1.	131U06C103 – Business Economics	
2.	Mathematics & Stats Tech. (MST)	
3.	Finance for Accounting Managers	
4.	Principles of Marketing	
5.	Corporate Accounting	
6.	Technical Skills for Business	
7.		
8.		
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11.		
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14.		
15.		

LIBRARY





BBM
Sem - I



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: 06/07	Class:	Semester: 1
Programme: BBA/BBM BBM	FYBBA/FYBBM	
Name of the Constituent College: S K Somaiya College		Name of the Department: Business Studies
Course Code: 131U06C103	Name of the Course: Business Economics	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Quest ion No.		Max. Marks	CO Attainmen t
Q.1.	<p>Maruti Suzuki is increasing production of electric vehicles (EVs). Initially, the company faces diseconomies of scale due to high R&D costs and limited suppliers for batteries. Over time, as production scales up, Maruti achieves economies of scale by spreading fixed costs and negotiating better contracts. However, at very high production levels, coordination issues again push costs upward.</p> <p>1. Explain how the law of variable proportions applies to Maruti's EV production.</p> <p>2. How can break-even analysis help Maruti decide the minimum sales needed for profitability?</p>	15	CO1, CO2, CO3, CO4
Q.2.A	Develop a pricing strategy for a new product based on different elasticity scenarios.	15	CO1
OR			
Q.2.B	Analyze how Economies of Scale affect cost efficiency and competitive advantage.	15	CO2

Q.3.A.	Describe the main <i>phases</i> of a trade cycle.	15	CO3
	OR		
Q.3.B.	Evaluate the usefulness of the IS-LM model in understanding modern macroeconomic problems.	15	CO3
Q.4.A.	Describe the factors that influence the velocity of money.	15	CO4
	OR		
Q.4.B.	Explain how demand-pull inflation differs from cost-push inflation.	15	CO4



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Semester (July 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: Programme: BBM / BBA	Class: FY	Semester: 1st
Name of the Constituent College: Dr. Shantilal K Somaiya School of Commerce & Business Studies	Name of the Department: Business Studies	
Course Code:	Name of the Course: Mathematics & Stats Tech. (MST)	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Question No.		Max. Marks	CO
Q.1. A	<p>1. $A = \{x \mid x < 10, x \text{ is a natural number}\}$ $B = \{y \mid y, -5 < y < 5\}$</p> <p>Find set A and set B. Also represent it in the form of Venn diagram</p> <p>2. If Three Partners are in a business making a contribution in the ratio of 1:2:5. There is a loss of 32,000 in the business and in the next year they made a profit of 40,000.</p> <p>a. Find the net amount they all the partners have and also the condition in which they are after two years of business.</p> <p>b. if the first and second partner leaves the business after one year. find the amount that the third partner will have in the end of two years</p>	<p>7M</p> <p>8M</p>	<p>CO1</p> <p>CO1</p>
OR			
Q.1. B	<p>1. a. Three persons can build a small house in 8 days. To build the same house in 6 days, how many persons are required?</p> <p>b. If Rakhi reads 10 pages of a book to complete the book in 20 days which is of 200 pages. How many pages she has to read per day if she wants to complete the book in 10 days.</p> <p>2. What is upper and lower triangular matrix – explain and solve</p> <p>Two friends Namu and Raga wants to start a travel agency. So they</p>	<p>8M 07</p> <p>08</p>	<p>CO1</p> <p>CO1</p>



spend 11 lacs and 16 lacs respectively to buy cars and vans. If the number of cars and vans bought by each one is given in the table. Find the cost of the cars and the van

	Car	Van
Namo	3	2
Raga	4	2

Q.2. A

1. Calculate the S.D for the following data

X'	15	20	25	30	35	40	45
f	13	12	15	18	17	10	15

2. The mean of two samples of size 10 and 20 are 24 and 45 respectively and the standard deviation are 6 and 11. Obtain the combined standard deviation of the data.

7M

CO2

8M

CO2

OR

Q.2. B

1. Compute the arithmetic mean from the following data

Class	45-55	55-65	65-75	75-85	85-95	95-105
F	4	2	5	3	6	5

2. Calculate Q_2 , D_5 , P_{50} from the following data and also comment on the final answers.

Class	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
F	41	52	64	180	67	45	40	11

7M

CO2

8M

CO2

Q.3. A.

1. The following data shows the gross capital formation (in crore Rs.) for the year 1966 to 1975. Calculate 5 yearly moving average.

Yea	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975
rs	6	7	8	9	0	1	2	3	4	5
Dat	19.	20.	17.	16.	17.	17.	18.	17.	21.	19.
a	3	9	8	1	6	8	3	3	4	3

2. Find the Trend Values Using Method of Least Square

15
07

CO3

08

CO3




	t	19	19	19	19	19	19	19	19	19	19		
		81	82	83	84	85	86	87	88	89	90	91	
	y	40	42	43	42	44	44	43	46	47	45	46	
	OR												
Q.3. B.	1. Find R using Spearman's Rank Correlation between two players											15	CO3
	A	20	19	26	23	27	13	26	21	31	22		
	B	20	21	23	25	31	17	22	27	29	20	07	
	2. From the following data find mean values of x and y. Find regression questions of X on Y and Y on X. $4y=9x+15$, $25x=4y+17$											08	CO3
Q.4. A.	Explain the following concepts (5 marks - 3 questions)											15	
	a) Explain the methods of finding averages in case of both odd and even data.												CO3
	b) Explain the merits and demerits of SD												CO2
	c) The height of a group of 2000 students is normally distributed with mean 165 cms and standard deviation 5 cms. How many students have heights greater than 170 cms?												CO4





Semester (July 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: 06 & 07	Class: FY	Semester: I
Programme: BBA & BBM		
Name of the Constituent College: Dr Shantilal K Somaiya School of Commerce and Business Studies	Name of the Department: Business Studies	
Course Code:	Name of the Course: Finance for Accounting Managers	
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. A	Prepare Store ledger account as per FIFO method <ul style="list-style-type: none"> • March 2nd: Purchases 100 units @ Rs.200 • March 4th: Issued 75 units • March 6th: Purchases 100 units @ Rs.220 • March 10th: Issued 50 units • March 16th: Purchases 100 units @ Rs.210 • March 18th: Issued 110 units • March 24th: Purchases 75 units @ Rs.230 • March 25th: Issued 90 units • March 28th: Issued 15 units 	15	CO 1																		
	OR																				
Q.1. B	On 1' April, 2017, Miss Aditi had 1,000, 9% Debentures of Rs 100 each at 108 (in K.K. Limited) held as investments. K.K. Ltd. pays interest on 30 th June and 31 st December every year Prachiti had following transactions during the year. 1 st June, 2017 — Purchased 800, 9% Debentures at Rs 98 ex-interest. 1 st December, 2017 — Sold 900, 9% Debentures at Rs 105 ex-interest. Prepare Investment in 9% Debentures Account for the year ending 31 st March, 2018. Apply AS-13.		CO 2																		
Q.2. A	Departmental Trading and Profit & Loss Account for Departments A and B From the following particulars, you are required to prepare the Departmental Profit and Loss Account for Departments A and B: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Particulars</th> <th>Department A (₹)</th> <th>Department B (₹)</th> </tr> </thead> <tbody> <tr> <td>Opening Stock</td> <td>240000</td> <td>3,60,000</td> </tr> <tr> <td>Purchases</td> <td>1440000</td> <td>21,60,000</td> </tr> <tr> <td>Sales</td> <td>24,00,000</td> <td>32,00,000</td> </tr> <tr> <td>Closing Stock</td> <td>80,000</td> <td>3,20,000</td> </tr> <tr> <td>Salaries</td> <td>100,000</td> <td>1,20,000</td> </tr> </tbody> </table>	Particulars	Department A (₹)	Department B (₹)	Opening Stock	240000	3,60,000	Purchases	1440000	21,60,000	Sales	24,00,000	32,00,000	Closing Stock	80,000	3,20,000	Salaries	100,000	1,20,000	15	CO 3
Particulars	Department A (₹)	Department B (₹)																			
Opening Stock	240000	3,60,000																			
Purchases	1440000	21,60,000																			
Sales	24,00,000	32,00,000																			
Closing Stock	80,000	3,20,000																			
Salaries	100,000	1,20,000																			

	Total expenses:		
	Advertising Expenses	1,12,000	
	Rent	80,000	
	General Expenses	2,40,000	
<p>Advertising Expenses should be apportioned in the Ratio of Sales; Rent Equally and General Expenses in the ratio of 2:3 between Departments A and B.</p>			

OR

Q.2. B	<p>Trading and Profit and Loss Account for Snacks and Flavours Prepare Trading and Profit and Loss Account of the two departments — Snacks and Cold Drinks — for the year ended 31st December 2016.</p> <p>Departmental Details</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Particulars</th> <th style="width: 15%;">Snacks (₹)</th> <th style="width: 15%;">Cold Drinks (₹)</th> <th style="width: 10%;">Total (₹)</th> </tr> </thead> <tbody> <tr> <td>Opening Stock</td> <td>58,600</td> <td>46,800</td> <td>1,05,400</td> </tr> <tr> <td>Purchases</td> <td>6,78,000</td> <td>4,52,000</td> <td>11,30,000</td> </tr> <tr> <td>Carriage Inwards</td> <td>12,400</td> <td>8,300</td> <td>20,700</td> </tr> <tr> <td>Salaries</td> <td>46,800</td> <td>31,200</td> <td>78,000</td> </tr> <tr> <td>Sales</td> <td>9,60,000</td> <td>7,20,000</td> <td>16,80,000</td> </tr> <tr> <td>Discount Received</td> <td>—</td> <td>—</td> <td>5,450</td> </tr> <tr> <td>Rent and Rates</td> <td>—</td> <td>—</td> <td>35,700</td> </tr> <tr> <td>Travelling Expenses</td> <td>—</td> <td>—</td> <td>7,280</td> </tr> <tr> <td>Carriage Outwards</td> <td>—</td> <td>—</td> <td>36,000</td> </tr> <tr> <td>General Expenses</td> <td>—</td> <td>—</td> <td>28,350</td> </tr> <tr> <td>Advertising</td> <td>—</td> <td>—</td> <td>7,140</td> </tr> <tr> <td>Discount Allowed</td> <td>—</td> <td>—</td> <td>4,600</td> </tr> <tr> <td>Insurance</td> <td>—</td> <td>—</td> <td>16,800</td> </tr> </tbody> </table> <p>Further Information</p> <ol style="list-style-type: none"> 1. General expenses and insurance are to be allocated equally. 2. The area occupied of Snacks is 2/5 and Cold Drinks 3/5. 3. The closing stock of the two departments were: <ul style="list-style-type: none"> o Snacks ₹2,58,500 o Cold Drinks ₹2,35,600 4. Apportion other expenses on suitable basis. 	Particulars	Snacks (₹)	Cold Drinks (₹)	Total (₹)	Opening Stock	58,600	46,800	1,05,400	Purchases	6,78,000	4,52,000	11,30,000	Carriage Inwards	12,400	8,300	20,700	Salaries	46,800	31,200	78,000	Sales	9,60,000	7,20,000	16,80,000	Discount Received	—	—	5,450	Rent and Rates	—	—	35,700	Travelling Expenses	—	—	7,280	Carriage Outwards	—	—	36,000	General Expenses	—	—	28,350	Advertising	—	—	7,140	Discount Allowed	—	—	4,600	Insurance	—	—	16,800	15	CO 3
Particulars	Snacks (₹)	Cold Drinks (₹)	Total (₹)																																																								
Opening Stock	58,600	46,800	1,05,400																																																								
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Discount Allowed	—	—	4,600																																																								
Insurance	—	—	16,800																																																								

Q.3. A.

Trial Balance as on 31st March 2014

15

CO 4

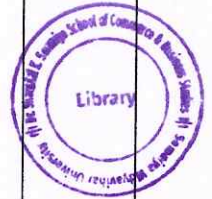
Particulars	Dr. ₹	Cr. ₹	Particulars	Dr. ₹	Cr. ₹
Goodwill	50,000		Net Sales		11,00,000
Factory Shed	20,000		Miscellaneous Income		4,000
Machinery	1,30,000		Bad Debts Reserve		5,000
Furniture	8,000		Purchase of Materials	8,60,000	
Investments	10,000		Freight on Materials	50,000	
Capital		1,95,000	Salaries and Wages - Factory	1,50,000	
Bank Loan		3,00,000	Salaries and Wages-Office	65,000	
Creditors		1,50,000	Repairs and Renewals	2,500	
Debtors	1,35,000		Rent and Taxes	16,500	
Stock on 1-4- 2013			Insurance	3,900	
- Materials	1,30,000		General Expenses	18,100	
- Work-in- Progress	7,500		Factory Power	15,000	
- Finished Goods	82,500				
Total				17,54,000	17,54,000

The following additional information is available:

- (1) Closing Stock: Materials ₹2,10,000; Work-in-Progress ₹12,500; Finished Goods ₹2,07,500.
- (2) Depreciation to be provided at 2½% on Factory Shed, 10% on Machinery and 15% on Furniture.
- (3) Repairs and rent and taxes are to be apportioned between Factory and Office in the ratio of 3:2.
- (4) Reserve for bad and doubtful debts to be provided at 4% on debtors.
- (5) Insurance Premium covers a period of one month in advance.

You are required to prepare Manufacturing, Trading, and Profit and Loss Account for the year ended 31st March 2014 and Balance Sheet as on that date.

OR



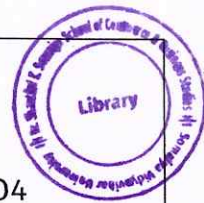
Q.3. B.	Trial Balance as on 31st December, 2013				15	CO 4	
	Particulars	Dr. ₹	Particulars	Cr. ₹			
	<u>Opening Stock:</u>						
	- Raw Materials	23,000	Sunday Creditors	17,000			
	- Work in Progress	10,000	Bills Payable	8,500			
	- Finished Goods	15,500	Sale of Scrap	1,500			
	Sundry Debtors	27,000	Commission	350			
	Carriage on Purchases	1,500	Provision for Doubtful Debts	1,650			
	Bills Receivable	18,000	Capital A/c	1,00,000			
	Wages	14,000	Sales	2,00,000			
	Salaries	10,000	Current Account of Ketan	9,700			
	Telephone Charges	500					
	Postage	1900					
	Repairs to Plant	1,200					
	Repairs to Office Furniture	600					
	Purchases	1,00,000					
	Cash at Bank	12,000					
	Plant and Machinery	90,000					
	Office Furniture	9,000					
	Rent	1,300					
	Lighting	1,600					
	General Expenses	1,600					
	Total	3,38,700		3,38,700			
	The following additional information is provided to you:						
	(1) Closing Stock: Raw Materials ₹15,800; Finished Goods ₹18,200; Semi-finished Goods ₹7,000.						
	(2) Salaries unpaid for December, 2013 ₹1,000.						
	(3) Wages unpaid for December, 2013 ₹3,000.						
	(4) Machinery to be depreciated by 10%.						
	(5) Office furniture is to be depreciated by 5%.						
	(6) Provision for Doubtful Debts is to be maintained at 10%.						
	(7) Rent is to be divided between office premises and factory. Lighting is to be charged to office premises for ₹300 and remaining ₹1,000 are to be charged to factory.						
	(8) Factory Premises occupy 1/4 of the total area.						
	You are requested to prepare the Manufacturing Account, Trading Account, Profit and Loss Account and the Balance Sheet relating to 2013.						
Q.4. A.	Explain the following concepts (5 marks - 3 questions)				15		
	a) Weighted Average Method					CO 1	
	b) Departmental Accounting					CO 3	
	c) Manufacturing account					CO 4	



Semester (Aug 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: 06 Programme: BBM	Class: FY	Semester: I (SVU 2025-26)
Name of the Constituent College: Dr. Shantilal K Somaiya School of Commerce and Business Studies		Name of the Department: Business Studies
Course Code:	Name of the Course: Principles of 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>A startup named Snack Hub Millets introduced millet-based chips targeting health-conscious millennials. The founder Aanya wanted to differentiate her brand from regular chips by emphasising <i>healthy snacking without guilt</i>.</p> <p>To create a strong identity, Aanya invested in branding—a premium logo, a natural colour palette (green and beige), and the tagline: “<i>Snack Smart, Live Light.</i>” The packaging had matte finishing and transparent windows to show the freshness of the chips. Customers appreciated the see-through portion since it built trust about product quality.</p> <p>Aanya understood that her chips had higher production costs due to millets. Therefore, she adopted value-based pricing, where the price is set on perceived value and not just cost. She priced the chips higher than traditional potato chips, sending a premium-quality message.</p> <p>For distribution, she targeted modern retail stores, gyms, and cafés. She collaborated with fitness trainers and dieticians to offer free trial samples.</p> <p>Within three months, Snack Hub Millets entered 250 stores and</p>	15	CO3&4

	received bulk orders from fitness centres.		
	<p>Questions :</p> <ol style="list-style-type: none"> 1. Explain how branding and packaging influenced customer buying behaviour. 2. Describe Snack Hub's pricing strategy and justify its relevance. 3. Analyse how marketing mix elements helped the brand position itself as premium. 		
Q.2.A.	A consumer purchases an expensive smartwatch but later feels it was not worth the price. Analyze which feature of the purchase process was not effectively carried out and why.	07	CO1
Q.2.B.	A company introduces an eco-friendly detergent. Identify which "C" of the 4Cs this mainly relates to.	08	CO1
	OR		
Q.2.C.	Imagine you are developing a new clothing brand. How would you apply branding elements such as name, logo, and tagline to build recognition? Analyze how weak branding affects customer loyalty.	15	CO2
Q.3.A.	Evaluate whether using multiple sources of data (customer feedback, competitor analysis, demographics, etc.) truly improves marketing decisions. Justify your answer with a practical example.	07	CO3
Q.3.B.	A startup wants to test a new flavor of energy drink. How can Product Research help before full launch?	08	CO3
	OR		
Q.3.C.	An online store notices that customers add products to the cart but do not complete the purchase. Explain how the company can apply Consumer Research to identify the reasons behind cart abandonment and improve conversions.	15	CO3
Q.4.A.	Evaluate how repositioning can help a declining brand regain market	07	CO4



Q.4.B.	share. Use an example of any brand that successfully repositioned itself. A new food delivery app wants quick brand recognition in a crowded market. How can the Advantages of Influencer Marketing help the brand achieve viral engagement?	08	CO4
	OR		
Q.4.C.	A furniture company wants customers to virtually check how a sofa will look in their home using Augmented Reality (AR). Apply the concept of “Emerging Technologies in Marketing” to propose how AR will improve the buying decision.	15	CO4





Semester (July 2024 to November 2024)		
Examination: End Semester Examination November 2024 (UG Programmes)		
Programme code: 06 & 07	Class:	Semester: I
Programme: BBM & BBA	FY	
Name of the Constituent College: S K Somaiya College		Name of the Department: Business Studies
Course Code:	Name of the Course: Corporate Accounting	
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. A	<p>The Amrut Company Limited offered for public subscription 20,000 equity shares of Rs.10 each at a premium of 10% payable at Rs.2 on application; Rs.4 on allotment including premium; Rs.3 on First Call and Rs.2 on Second and Final call.</p> <p>Applications for 26,000 shares were received. Applications for 4,000 shares were rejected. Pro-rata allotment was made to the remaining applicants.</p> <p>Both the calls were made and all the money were received except the final call on 500 shares which were forfeited.</p> <p>The forfeited shares were later reissued as fully paid at Rs.9 per share.</p> <p>Record journal entries in the books of the company.</p>	15	CO1																																												
OR																																															
Q.1. B	<p>From the following balance of Vishal Ltd. Prepare the Balance Sheet of the Company as on 31st March 2019 as per the Companies Act.</p> <p style="text-align: center;">Trial Balance as on 31st March, 2019</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Debit</th> <th style="width: 10%;">Rs.</th> <th style="width: 25%;">Credit</th> <th style="width: 10%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Advances to</td> <td>3,00,000</td> <td>Equity Shares</td> <td>52,00,000</td> </tr> <tr> <td>Employees</td> <td></td> <td>Capital</td> <td></td> </tr> <tr> <td>Cash at Bank</td> <td>3,14,320</td> <td>Capital Reserve</td> <td>60,000</td> </tr> <tr> <td>Furniture and</td> <td>7,50,000</td> <td>Loan from SBI</td> <td>8,00,000</td> </tr> <tr> <td>Fixture</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Premises</td> <td>41,09,940</td> <td>Provision for</td> <td>6,00,000</td> </tr> <tr> <td></td> <td></td> <td>Employees</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Welfare Fund</td> <td></td> </tr> <tr> <td>Patents</td> <td>10,00,000</td> <td>Provision for</td> <td>1,64,000</td> </tr> <tr> <td></td> <td></td> <td>Expenses</td> <td></td> </tr> </tbody> </table>	Debit	Rs.	Credit	Rs.	Advances to	3,00,000	Equity Shares	52,00,000	Employees		Capital		Cash at Bank	3,14,320	Capital Reserve	60,000	Furniture and	7,50,000	Loan from SBI	8,00,000	Fixture				Premises	41,09,940	Provision for	6,00,000			Employees				Welfare Fund		Patents	10,00,000	Provision for	1,64,000			Expenses		15	CO2
Debit	Rs.	Credit	Rs.																																												
Advances to	3,00,000	Equity Shares	52,00,000																																												
Employees		Capital																																													
Cash at Bank	3,14,320	Capital Reserve	60,000																																												
Furniture and	7,50,000	Loan from SBI	8,00,000																																												
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Patents	10,00,000	Provision for	1,64,000																																												
		Expenses																																													

Expenses on Issue of Shares (Unwritten off)	25,000	Short Term Loan from Bank	4,90,200
Trade Receivables	3,66,240	Unpaid Dividend	64,800
Advance Tax	50,000	Profit and Loss A/c	42,980
8% Government Bonds	3,36,000	Bills Payable	85,100
Stock in Trade	3,55,600	Sundry Creditors	1,00,020
	76,07,100		76,07,100

Q.2. A

The summarized Balance Sheet of Supersonic Ltd. as on 31st December, 2024 was as under:

Balance Sheet

Liabilities	Rs.	Assets
Equity shares of Rs.10 each fully paid	9,00,000	Fixed Assets
8% Redeemable Pref. Shares of Rs.10 each Rs. 8 paid	7,20,000	Current Assets (inc Bank Balance of Rs
General Reserve	3,60,000	Investments
Profit and Loss A/c.	5,40,000	
Creditors	1,50,000	
	26,70,000	

- The Company made final call of Rs. 2 per share making it fully paid.
- The company exercises the option to redeem 8% Redeemable preference shares at 10% premium.
- For this purpose, the company issued 45,000 Shares of Rs.10 each at a premium of Rs.10 per share. The shares were fully paid in cash.
- The company also sold all the investments for Rs.3,42,000.
- All payments were made to Redeemable Preference Shareholders.

Pass journal entries in the books of the Company for above transactions.

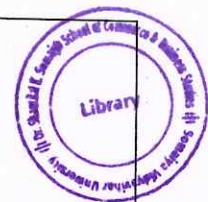
OR

Q.2. B

PNG Ltd. has an issued share capital of 13,000 9% Redeemable preference shares of Rs.100 each and 90,000 Equity shares of Rs.50. The preference shares are redeemable at a premium of 7-1/2% on April 1, 2024.

15

CO3



The company's Balance Sheet as on March 31, 2024 was as follows:

Liabilities	Rs.	Assets	Rs.
Share Capital		Fixed Assets	69,00,000
Issued 13,000, 9% Redeemable pref. shares of Rs.100 each fully paid	13,00,000	Investments	3,70,000
90,000 equity shares of Rs. 50 each fully paid	45,00,000	Balance at Bank	6,20,000
Profit and Loss A/c.	9,60,000		
Sundry Creditors	11,30,000		
	78,90,000		78,90,000


In order to facilitate the redemption of the preference shares, the company decided:

- To Sell all the Investments for Rs.3,20,000.
- To finance part of the redemption from company funds, subject to leaving a balance of Rs.2,40,000 in the Profit and Loss Account, and
- To issue sufficient Equity shares of Rs.50 each at premium of Rs.13 per share to raise the balance of funds required.
- To issue Rs. 4,00,000, 10% Debentures at par.
- The preference shares were redeemed on the due.

You are required to prepare:

The necessary journal entries to record the above transactions.

Q.3. A.	On 1-4-2017 Aditya had Rs 50.000 equity shares in T Ltd. The face value of the shares was Rs. 10 each but the book value was Rs. 24 per share. On 1-6-2017 Aditya purchased 10,000 equity shares in T Ltd. at a premium of RS. 6 per share. On 1-7-2017, the directors of T Ltd. issued bonus shares at the rate of one share for every three shares held. On 1-01-2018 Aditya purchased 5,000 right shares in T Ltd. of Rs. 10 each at 15 per share. On 31-01-2018 he sold 20.000 equity shares in T Ltd. of Rs. 10 each at Rs. 30 per share. Show Investment A/c as it would appear in Aditya's books for the year ended 31-03-2015.	15	CO4
	OR		
Q.3. B.	On 1' April, 2017, Miss Prachiti had 1,000, 9% Debentures of Rs 100 each at 108 (in K.K. Limited) held as investments. K.K. Ltd.	15	CO4

	<p>pays interest on 30th June and 31st December every year Prachiti had following transactions during the year.</p> <p>1st June, 2017 — Purchased 800, 9% Debentures at Rs 98 ex-interest.</p> <p>1st December, 2017 — Sold 900, 9% Debentures at Rs 105 ex-interest.</p> <p>Prepare Investment in 9% Debentures Account for the year ending 31st March, 2018. Apply AS-13.</p>		
<p>Q.4. A.</p>	<p>Explain the following concepts:</p>	<p>15</p>	
	<p>a) Write a short note on Methods of Redemption of Debentures</p> <p>b) Write a short note on Issue of debentures</p> <p>c) Explain briefly the main components of a company's financial statements</p>		<p>CO3 CO1 CO2</p>



SOMAIYA
VIDYAVIHAR UNIVERSITY



Semester (July 2025 to October 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: 06/07 Programme: BBM/BBA	Class: BBA/BBM	Semester: I
Name of the Constituent College: Dr. Shantilal K Somaiya School of Commerce and Business studies.	Name of the Department: Business Studies.	
Course Code:	Name of the Course: Technical Skills for Business.	
Duration: One and Half Hour.	Maximum Marks: 40	
Instructions: 1) Draw neat label diagrams.		

Q. No.		Max. Marks	CO Attainment
Q.1.A	Explain the meaning and applications of Artificial Intelligence (Ai) in Business.	10	CO1
	OR		
Q.1.B	Explain the features and Uses of Excel application	10	CO2
Q.2.A	Explain the features and importance of Pie chart.	10	CO2
	OR		
Q.2.B	Elaborate on the concept of VLOOKUP and HLOOKUP.	10	CO2
Q.3.A	Elaborate on the concept of E-Customer Relationship Management (CRM) and explain its uses in Business.	10	CO3
	OR		
Q.3.B	Explain the features and uses of Microsoft word application.	10	CO2
Q.4.A	Explain the concept of E-commerce.	10	CO1
	OR		
Q.4.B	Explain the features and benefits of ERP.	10	CO3

