



SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Bachelor of Commerce (Accounting & Finance)	SEM: I
	OCT/NOV - 2025

Sr. No.	Subject	Available
1.	Financial Accounting I	
2.	146U02C102 – Cost Accounting	
3.	146U02I101 – Fundamental of Economics	
4.	146U02N101 – Statistical Techniques & Logical Reasoning	
5.	146U02C103 – Corporate Finance I	
6.		
7.		
8.		
9.		
10.		
11.		
12.		
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15.		

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Semester (August 2025 to November 2025)		
Examination: End Semester Examination November/ December 2025 (UG Programmes)		
Programme code: 02	Class: F.Y.	Semester: I
Programme: Bachelor's of Accounting and Finance		
Name of the Constituent College: S K SOMAIYA COLLEGE		Name of the Department : Accounting and Finance
Course Code:	Name of the Course: Financial Accounting I	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions:		
1) Q.1. is compulsory and attempt any 3 questions from Q.2 to Q.6.		
2) Draw neat diagrams		
3) Assume suitable data if necessary		
4) All workings form part of the solution		

Question No.		Max. Marks	Co Attainment																								
Q.1.A.	<p>Saket Enterprises provides following details at the time of closing the books of accounts for the year ended 31-3-2024:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Items</th> <th>Cost (In lakhs)</th> <th>NRV (In lakhs)</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>45</td> <td>60</td> </tr> <tr> <td>B</td> <td>83</td> <td>75</td> </tr> <tr> <td>C</td> <td>63</td> <td>45</td> </tr> <tr> <td>D</td> <td>60</td> <td>60</td> </tr> </tbody> </table> <p>You are required to compute the value of inventory for year ended 31-3-2024.</p>	Items	Cost (In lakhs)	NRV (In lakhs)	A	45	60	B	83	75	C	63	45	D	60	60	(05)	CO1									
Items	Cost (In lakhs)	NRV (In lakhs)																									
A	45	60																									
B	83	75																									
C	63	45																									
D	60	60																									
Q.1.B.	Discuss any 5 cases where accounting standard 10 is not applicable.	(05)	CO1																								
Q.1.C.	<p>ABC Limited has three department's P ,Q & R dealing in three different products. All production expenses are recorded separately by each department, but certain expenses are recorded under common head. You are required to assist the manager to allocate lighting expenses Rs 1,20,000 and Rent paid Rs 20,000 from following details:</p> <p>a) Lighting expenses have a common passage area used by all department's with 4 light points whereas each department has following light points : P : 14 , Q : 16 , R : 6</p> <p>b) Area occupied by each department P ,Q & R is in ratio 3:1:1</p>	(05)	CO3																								
Q.2.	<p>The Trial Balance Mr. Lakhamichand is as below, Prepare final accounts for the year ended 31-12-2017.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Debit Balances</th> <th>Rs.</th> <th>Credit Balances</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Cash in hand</td> <td>1,000</td> <td>Capital Account</td> <td>41,860</td> </tr> <tr> <td>Machinery</td> <td>30,000</td> <td>Sales</td> <td>1,38,780</td> </tr> <tr> <td>Drawings</td> <td>2,500</td> <td>R.D.D.</td> <td>560</td> </tr> <tr> <td>Factory, Power and Fuel</td> <td>450</td> <td>Sundry Creditors</td> <td>8,800</td> </tr> <tr> <td>Office Salaries</td> <td>6,225</td> <td></td> <td></td> </tr> </tbody> </table>	Debit Balances	Rs.	Credit Balances	Rs.	Cash in hand	1,000	Capital Account	41,860	Machinery	30,000	Sales	1,38,780	Drawings	2,500	R.D.D.	560	Factory, Power and Fuel	450	Sundry Creditors	8,800	Office Salaries	6,225			(15)	CO2
Debit Balances	Rs.	Credit Balances	Rs.																								
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	Carriage outwards	500		
	Manufacturing wages	9,300		
	Furniture and Fixture	3,400		
	Opening Stock :			
	- Finished goods	4,000		
	- Work-in-progress	7,250		
	- Raw Materials	2,800		
	Carriage Inwards	1,000		
	Rent (Factory $\frac{3}{4}$)	4,000		
	Sundry Debtors	21,600		
	Advertisement	775		
	Printing & Stationery	1,200		
	Factory Insurance	1,280		
	Purchase of Raw Material	82,950		
	Balance at Bank	8,530		
	Discount Allowed	610		
	Miscellaneous Expenses	630		
		1,90,000		1,90,000
	Adjustments:			
	a) Closing Stock: Finished Goods Rs.6,500, Raw Materials Rs.750 and Work-in-progress Rs.4,750.			
	b) Depreciate Machinery at 15% p.a., Motor Car at 20% p.a., Furniture and Fixtures at 15% p.a.			
	c) Outstanding office salaries Rs 3000			
Q.3.A	Mr. Ram , proprietor of Sita Publication Services . is a publisher of professional Journals. The Journal received lumpsum Rs.2,00,000 as subscription in current year on 1 April 2023 for next 5 years, under a special subscription offer. Mr. Ram would like to know whether the entire income should be recorded in the current year ended 31 March 2024 as per AS 9.Discuss the appropriate accounting treatment for same.			(05) CO1
Q.3.B.	ABC Ltd.was making provision for non-moving inventories based on issues for the last 12 months up to 31.3.2016. The company wants to provide during the year ending 31.3.2017 based on technical evaluation: Total value of inventory: Rs 100 lakhs Provision required based on 12 months issue: Rs 3.5 lakhs Provision required based on technical evaluation: Rs 2.5 lakhs Does this amount to change in Accounting Policy? Can the company change the method of provision?			(05) CO1



Q.3.C.	A machinery can be purchased on cash price of Rs 2,00,000 or on hire purchase basis at 10% interest per annum. under hire purchase the payment shall be made Rs 20,000 immediately on day 1 and balance in 5 equal annual instalments of Rs 36,000 along with interest. Prepare the repayment schedule indicating the total interest paid if machinery is purchased on hire purchase system.	(05)	CO5																																																
Q.4.	<p>Following is the Trial Balance as on 31st December 2023 of Gupta Traders. They operate under three divisions X ,Y & Z with independent unit looking after each department:</p> <table border="1" data-bbox="459 524 1007 1749"> <thead> <tr> <th>Particulars</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Mr. Apte's Capital</td> <td>1,00,000</td> </tr> <tr> <td>Stock :</td> <td></td> </tr> <tr> <td> X</td> <td>20,000</td> </tr> <tr> <td> Y</td> <td>15,000</td> </tr> <tr> <td> Z</td> <td>10,000</td> </tr> <tr> <td>Purchases :</td> <td></td> </tr> <tr> <td> X</td> <td>90,000</td> </tr> <tr> <td> Y</td> <td>70,000</td> </tr> <tr> <td> Z</td> <td>50,000</td> </tr> <tr> <td>Sales</td> <td></td> </tr> <tr> <td> X</td> <td>1,00,000</td> </tr> <tr> <td> Y</td> <td>75,000</td> </tr> <tr> <td> Z</td> <td>50,000</td> </tr> <tr> <td>Salaries</td> <td>25,000</td> </tr> <tr> <td>Rent & Rates</td> <td>5,000</td> </tr> <tr> <td>Selling & Distribution Expenses</td> <td>9,000</td> </tr> <tr> <td>Land & Building</td> <td>25,000</td> </tr> <tr> <td>Furniture & Fixtures</td> <td>10,000</td> </tr> <tr> <td>Cash in Hand</td> <td>5,000</td> </tr> <tr> <td>Cash at Bank</td> <td>10,000</td> </tr> <tr> <td>Salesmen salaries and commission</td> <td>22,500</td> </tr> <tr> <td>Discount received</td> <td>2,100</td> </tr> <tr> <td>Discount allowed</td> <td>2,250</td> </tr> </tbody> </table> <p>Other Information :</p> <p>a. Stock in Trade as on 31st December, 2023 was : X Rs. 35,000, Y Rs. 25,000 and Z Rs. 20,000.</p>	Particulars	Rs.	Mr. Apte's Capital	1,00,000	Stock :		X	20,000	Y	15,000	Z	10,000	Purchases :		X	90,000	Y	70,000	Z	50,000	Sales		X	1,00,000	Y	75,000	Z	50,000	Salaries	25,000	Rent & Rates	5,000	Selling & Distribution Expenses	9,000	Land & Building	25,000	Furniture & Fixtures	10,000	Cash in Hand	5,000	Cash at Bank	10,000	Salesmen salaries and commission	22,500	Discount received	2,100	Discount allowed	2,250	(15)	CO3
Particulars	Rs.																																																		
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	<p>b. Salaries are to be allocated in the ratio of 40%, 30%, 30% amongst all the departments.</p> <p>c. The floor space occupied by each department is in the proportion of 40%, 30% and 30%.</p> <p>d. Selling and distribution expenses are to be allocated on the basis of sales of each department.</p> <p>e. Depreciation on land and building at 20% per annum to be allocated among the departments equally.</p> <p>f. Furnitures and fixtures are used comprehensively hence the depreciation on furniture cannot be allocated on reasonable basis.</p> <p>g. Depreciate furniture and fixtures at 10% per annum.</p> <p>h. Interest charged on capital is 12% per annum</p> <p>Prepare a income statement in columnar form indicating profits of each division and general profit and Loss account for year ended 31-3-2023.</p>																
Q.5.	<p>On 1st January, 2003 Kavita Ltd. purchased Machinery on Hire-Purchase System from Jaya Traders for Rs. 26,000. They paid Rs. 2000 on signing the contract and four annual installments of Rs. 6,000 plus interest at 20% per annum each at end of every year . Depreciation was written off at rate of 10% per annum on the diminishing balance system.</p> <p>Prepare following Ledger accounts in the books of Kavita Ltd for all 4 years: a) Jaya Traders and b)Machinery account</p>	15	CO5														
Q.6.	<p>Mr. Bharat Waghela commenced business as a spice Merchant on 1st January, 2023, with an initial capital of Rs. 2,000. On the same day, he purchased furniture for cash Rs. 600. The books are maintained by Single Entry.</p> <p>From the following particulars :</p> <p>a) Prepare cash account for year ending 31-12-20,</p> <p>b) Debtors account and Creditors account</p> <p>c) prepare a Trading and Profit and Loss Account for the year ending 31st December, 2020 and</p> <p>d) a Balance Sheet as on 31st December 2020</p> <table border="1" data-bbox="360 1733 1098 1984"> <thead> <tr> <th>Particulars</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Proprietors drawings</td> <td>240</td> </tr> <tr> <td>Sales (including cash sales of Rs. 1,400)</td> <td>3,400</td> </tr> <tr> <td>Purchases (including cash purchases of Rs. 800)</td> <td>3,000</td> </tr> <tr> <td>Salaries of Staff</td> <td>400</td> </tr> <tr> <td>Bad Debts written off</td> <td>100</td> </tr> <tr> <td>Business Expenses</td> <td>140</td> </tr> </tbody> </table>	Particulars	Rs.	Proprietors drawings	240	Sales (including cash sales of Rs. 1,400)	3,400	Purchases (including cash purchases of Rs. 800)	3,000	Salaries of Staff	400	Bad Debts written off	100	Business Expenses	140	15	CO4
Particulars	Rs.																
Proprietors drawings	240																
Sales (including cash sales of Rs. 1,400)	3,400																
Purchases (including cash purchases of Rs. 800)	3,000																
Salaries of Staff	400																
Bad Debts written off	100																
Business Expenses	140																



Stock of goods on 31-12-2020	1,300
Sundry Debtors on 31 -12-2020	1,040
Sundry Creditors on 31-12-2020	720
Mr. waghela took cloth for personal use	100
Cash withdrawn to pay son's school fees	40

Provide depreciation on furniture at 10 per cent per annum.
 Assume 12% interest on capital at the end of the year
 All workings form part of the answer.




November 2025
Examination: End Semester Examination (UG/PG Programmes)
Programme code: 02
Programme: BAF
Class: FY
Semester: I
Name of the School: Dr. Shantilal K. Somaiya School of Commerce and Business Studies
Name of the Department: Accounting and Finance
Course Code: 146U02C102
Name of the Course: Cost Accounting
Duration: 1 Hr.
Maximum Marks: 60
Instructions: 1) Assume suitable data if necessary 2) Use of simple calculator is allowed

Q No.		Max. Marks	CO										
Q 1	Attempt the following questions:												
A	Material purchased and issued as follows: <ul style="list-style-type: none"> • Feb 1: Purchased 300 units @ ₹8 each • Feb 8: Purchased 200 units @ ₹9 each • Feb 12: Issued 250 units Find the value of closing stock using FIFO.	03	CO2										
B	A worker is given a standard time of 15 hours to complete a job. He completes the job in 10 hours. His hourly wage rate is ₹30, and he also receives a production bonus of ₹50 if he saves 5 hours or more. Calculate the total wages payable under the Rowan Premium Plan.	03	CO2										
C	Calculate the machine hour rate from the following details: <table style="margin-left: 20px;"> <tr> <td>Bought machinery</td> <td>₹ 1,10,000</td> </tr> <tr> <td>Installation charges</td> <td>₹ 5,000</td> </tr> <tr> <td>Scrap Value</td> <td>₹ 10,000</td> </tr> <tr> <td>Life of machine</td> <td>5 Years</td> </tr> <tr> <td>Working hours per year</td> <td>2,000</td> </tr> </table> Calculate Depreciation of machine and the Machine Hour Rate assuming depreciation as the only expense.	Bought machinery	₹ 1,10,000	Installation charges	₹ 5,000	Scrap Value	₹ 10,000	Life of machine	5 Years	Working hours per year	2,000	03	CO2
Bought machinery	₹ 1,10,000												
Installation charges	₹ 5,000												
Scrap Value	₹ 10,000												
Life of machine	5 Years												
Working hours per year	2,000												
D	Classify the following on the basis of Behavior into Variable cost or Fixed Cost or Semi Variable Cost: <ol style="list-style-type: none"> 1. Customs duty on raw materials 2. Factory Electricity 3. Indirect Materials 	03	CO1										
E	XYZ Co. buys a lot of 750 boxes which is a three-month supply. The cost per box is ₹1,500 and ordering cost is ₹ 900 per order. The inventory carrying cost is estimated at 15% of unit value per annum. Determine EOQ.	03	CO2										
Q 2	A The following details are given to you regarding a particular job. <ul style="list-style-type: none"> • Monthly Working Hours 192 hours • Hourly Wage Rate ₹30 • Piece Rate per unit ₹12 • Normal time taken per unit 24 minutes • Normal output per month 480 units • Actual output per month 600 units. You are required to calculate for the month: <ol style="list-style-type: none"> (a) Normal Piece Rate Method. (b) Merrick's Differential Piece Rate Method. (c) Halsey Premium Plan. (d) Halsey-Weir Premium Plan. 	15	CO2										
	OR												

B Modern Manufactures Ltd. have three production departments P1, P2 and P3 and two service departments S1 and S2, the details pertaining to which are as under:

Particulars	Production Department			Service Department	
	P1	P2	P3	S1	S2
Direct Wages (₹)	3,000	2,000	3,000	1,500	195
Working Hours	3,070	4,475	2,419	-	-
Value of Machine (₹)	60,000	80,000	1,00,000	5000	5000
HP of Machine	60	30	50	10	-
Light points	10	15	20	10	5
Floor Space (Sq. ft)	2,000	2,500	3,000	2,000	500

The following figures extracted from the Accounting Records are relevant:

	₹
Rent and Rates	5,000
General Lighting	600
Indirect Wages	1,939
Power	1,500
Depreciation on Machines	10,000
Sundries	9,695

The expenses of the service departments are allocated as under:

	P1	P2	P3	S1	S2
S1	20%	30%	40%	-	10%
S2	40%	20%	30%	10%	-

Prepare Primary Distribution and Secondary Distribution Statement using Repeated Distribution Method.

Q 3 A Following particulars has been taken from the books of Heena Manufacturing Co. Ltd. for the year ended 31st March, 2025. During the year 10,000 units were produced out of which 2,000 units remain unsold. Prepare Cost Sheet and show total and per unit cost. Also show total profit and per unit profit.

Particulars	₹
Purchases of Raw Materials	4,50,000
Direct Wages	3,00,000
Power	50,000
Depreciation on Plant	20,000
Rent on Factory Building	25,000
Sales	30,00,000
Opening Stock of Raw Materials	20,000
Opening Stock of Finished Goods (1,000 units)	2,50,000
Office Salary	5,00,000
Depreciation on Office Buildings	20,500
Office Sundry Expenses	50,500
Purchase of Plant	10,00,000
Interest Received on Investments	50,000
Expenses on Delivery Van	90,000
Cost of Catalogues	13,500
Income Tax paid	12,000
Showroom Expenses	22,500
Closing Stock of Raw Materials	25,000

OR

15

CO2

15

CO3

B From the books of accounts of M/s. Horizon Enterprises, the following details have been extracted for the year ending 31st March 2025:

15

CO3

Particulars	₹
Stock of Materials – Opening	2,60,000
Stock of Materials – Closing	3,20,000
Purchases of Materials	12,80,000
Direct Wages	3,70,000
Direct Expenses	1,10,000
Indirect Wages	25,000
Salaries to Administrative Staff	65,000
Carriage Inwards	50,000
Carriage Outwards	40,000
Manager's Salary	70,000
General Charges	38,000
Legal Charges for Civil Case	22,000
Commission on Sales	30,000
Fuel	95,000
Electricity Charges (Factory)	75,000
Directors' Fees	35,000
Repairs to Plant and Machinery	60,000
Rent, Rates and Taxes – Factory	19,000
Rent, Rates and Taxes – Office	10,000
Depreciation on Plant and Machinery	48,000
Depreciation on Furniture	4,000
Salesman's Salaries	52,000
Audit Fees	20,000



Additional Information:

1. The Manager's time is shared between the factory and the office in the ratio of 30:70.
2. Carriage outwards include ₹8,000 being carriage inwards on Plant and Machinery.
3. Selling Price is 125% of the cost price.

From the above details, prepare a detailed cost sheet for the year ending 31st March 2025 and ascertain sales.

Q 4 A M/s. N. K. Ltd. has furnished you the following information from the financial books for the year ended 31st March 2025.

15

Particulars	₹	Particulars	₹
To Opening Stock	16,000	By Sales (8,000 units)	8,00,000
To Materials consumed	2,80,000	By Closing Stock	16,500
To Wages	1,70,000		
Gross Profit c/d	3,50,500		
	8,16,500		8,16,500
To Factory Overheads	98,000	By Gross Profit b/d	3,50,500
To Administration Overheads	1,15,000		
To Selling Expenses	60,000		
To Bad Debts	5,000		
To Preliminary Expenses	6,000		
To Net Profit	66,500		
	3,50,500		3,50,500

1. The cost sheet shows the cost of materials as ₹3,00,000 and labour cost as ₹1,80,000.
2. Factory overheads are absorbed at 1,10,000 and administration overheads at 1,22,000.
3. Selling expenses are charged at ₹7 per unit. Opening stock of finished goods is valued at ₹20,000.

You are required to prepare:

- i. A statement showing profit as per cost accounts for the year ended 31st March 2025.
- ii. A statement showing the reconciliation of profit disclosed in cost accounts with the profits shown in financial accounts.

OR

- B** The following information is available from Cost and Financial Accounts in respect of Progressive Co. Ltd. for the year ended 31st December 2024. You are required to prepare a statement reconciling the profit or loss from the same. The following items are shown in Financial Accounts but not in Cost Accounts.

Particulars	₹
Loss due to obsolescence of assets	3,700
Provision for income-tax	38,000
Reduction in value of stock	6,000
Debenture interest	4,000
Loss by fire	1,050
Interest on investments	6,000
Bank interest and transfer fees	1,225
Rent received of staff quarters	2,000

The additional information is as follows:

- (a) In Cost Accounts, works overheads are estimated at ₹ 26,000, while in Financial Accounts they are charged at ₹ 29,120.
- (b) In Cost Accounts, administration overheads are estimated at ₹ 20,000, while in financial accounts they are debited at ₹ 18,300.
- (c) In Cost Accounts, excess charge for depreciation is ₹ 1,300 compared to Financial Accounts.
- (d) Profit as shown by Financial Accounts does not agree with the profit shown by Cost Accounts.

Profit as per Cost Accounts is ₹ 1,72,400.

15

CO4



SOMAIYA
VIDYAVIHAR UNIVERSITY



October/November 2025

Examination: End Semester Examination (UG/PG Programmes)

Programme code: 02

Class: FY

Semester: I

Programme: BAF

Name of the School: Dr. Shantilal K Somaiya School of
Commerce & Business Studies

Name of the Department :
Accounting & Finance

Course Code: 146U02I101

Name of the Course: Fundamental of Economics

Duration : 2 Hr.

Maximum Marks : 60

Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary
3) Question 1 is compulsory

Question No.		Max. Marks	CO
Q1	Explain the concepts: a. Bhed b. Form utility c. Expansion of demand d. Implicit Cost e. GDP	15	CO 1,2,3,4
Q 2 (a)	Evaluate Kautilya's four principles of foreign policy using suitable modern diplomatic examples.	7	CO 1
Q 2 (b)	Describe the nature of the Indian economy during Kautilya's period as explained in the Arthashastra.	8	CO 1
	OR		
Q 2 (c)	Explain the Law of Diminishing Marginal Utility and evaluate its importance in consumer decision-making.	7	CO 2
Q 2 (d)	Classify and illustrate the different degrees or types of price elasticity of demand with suitable examples.	8	CO 2
Q 3 (a)	Differentiate between fixed cost and variable cost, and explain their behaviour in the short run with a simple diagram.	7	CO 3
Q 3 (b)	Describe the concept and properties of an isoquant, and analyse how it helps in production decision-making.	8	CO 3
	OR		
Q3 (c)	Using the marginal revenue–marginal cost approach, show how a monopolist determines price and output in the short run.	7	CO 3
Q3 (d)	Show with the help of a diagram how equilibrium price is determined under perfect competition.	8	CO 3

Q 4 (a)	Differentiate between nominal GDP and real GDP, and explain why real GDP is considered a better measure of economic growth.	7	CO 4
Q 4 (b)	Describe the importance of Net Domestic Product (NDP) as an indicator of economic performance.	8	CO 4
	OR		
Q 4 (c)	Explain the circular flow of income in a three-sector model showing the role of households, firms, and government.	7	CO 4
Q 4 (d)	Discuss the relationship between the Current Account and the Capital Account. How can a deficit in one be balanced by a surplus in the other?	8	CO 4



Semester (July 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: 02 Programme: Bachelor of Commerce in Accounting and Finance	Class: FY	Semester: I
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies		Name of the Department : Accounting & Finance
Course Code: 146U02N101	Name of the Course: Statistical Techniques & Logical Reasoning	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)Non-programmable calculators are allowed		

Question No.		Max. Marks	Co Attainment												
Q1.	A. If the present value of Rs. 25,250 grows to future value of Rs. 42,050 in 5 years under simple interest, what is the rate of interest per annum?	5	C01												
	B. The mean marks of 100 students in a class was recorded as 74. Later, it was found that a mark of 48 was incorrectly entered as 68. What is the corrected mean marks?	5	C02												
	C. A coin is tossed 3-times, with event A being the occurrence of heads on the first toss and event B being the occurrence of tails on the second toss. Check whether A and B are independent events. ?	5	C03												
Q2.	A. For the following data given below: <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px;">X</td> <td style="padding: 5px;">1</td> <td style="padding: 5px;">2</td> <td style="padding: 5px;">3</td> <td style="padding: 5px;">4</td> <td style="padding: 5px;">5</td> </tr> <tr> <td style="padding: 5px;">frequency</td> <td style="padding: 5px;">12</td> <td style="padding: 5px;">7</td> <td style="padding: 5px;">8</td> <td style="padding: 5px;">23</td> <td style="padding: 5px;">10</td> </tr> </table> <p style="margin-left: 40px;">a. Compute coefficient of quartile deviation. b. Evaluate coefficient of variation.</p> <p style="text-align: center;">OR</p>	X	1	2	3	4	5	frequency	12	7	8	23	10	15	C02
	X	1	2	3	4	5									
frequency	12	7	8	23	10										
B. Karan wants to buy a car worth Rs. 12 lakh after 7 years. Using the future value of annuity, how much periodic investment should he make in a scheme offering 8% p.a., compounded quarterly?	8	C01													

	<p>C. A certain principal amounts to Rs. 25,920 in 3 years and Rs. 28,512 in 4 years under simple interest. Determine the original principal and the rate of interest.</p>	7	C01
Q3.	<p>A. If a die is rolled 10 times, what is the probability of getting at most 2 six on the die?</p>	5	C03
	<p>B. The scores of students in a statistics exam are normally distributed with a mean of 75 and a standard deviation of 10. Calculate the following probabilities of finding a student with:</p> <p>a. marks more than 82. b. marks less than 58. c. marks between 57 and 68.</p> <p style="text-align: center;">OR</p> <p>C. In an experiment of tossing a coin 4-times and X is the number of heads. Then</p> <p>a. construct a probability distribution table. b. compute mean and variance c. Evaluate $P(X < 2)$.</p>	10 15	C03 C03
Q4.	<p>A. If $A + B$ means A is the mother of B, $A - B$ means A is the sister of B, $A * B$ means A is the father of B and $A \# B$ means A is the brother of B. Identify the blood relation between N and M ?</p> <p>a. $N \# P - L + M$ b. $N - Y + M$ c. $M - Y * N$ d. $N \# C * M$ e. $M + P * N$</p>	10	C04
	<p>B. Priya, Rahul, Sanjay, Tania, Vijay in a row. Priya is not at an end. Sanjay sits immediately to the right of Vijay. Rahul must be to the left of Tania. Find all arrangements.</p> <p style="text-align: center;">OR</p>	5	C04
	<p>C. Rahul, starting from his home, walks 5 km north, then turns right and walks 12 km, then turns to his west and walks 15 km. Draw the walkthrough, state the direction from the starting place and compute the shortest distance between start & end points?</p>	5	C04
	<p>D. Find the missing number in below given number series -</p> <p>a. 69, 70, 74, 83, 99, ?, ? b. 2, 5, 11, 23, 47, ?, ? c. 3, 7, 15, 31, 63, ?, ? d. 3, 32, 7, 28, 11, 24, 15, 20, ?, ? e. 3, 4, 4, 6, 12, 15, 45, ?, 196</p>	10	C04



STANDARD NORMAL DISTRIBUTION: Table Values Represent AREA to the LEFT of the Z score.

Z	.00	.01	.02	.03	.04	.05	.06	.07	.08	.09
0.0	.50000	.50399	.50798	.51197	.51595	.51994	.52392	.52790	.53188	.53586
0.1	.53983	.54380	.54776	.55172	.55567	.55962	.56356	.56749	.57142	.57534
0.2	.57926	.58317	.58706	.59095	.59483	.59871	.60257	.60642	.61026	.61409
0.3	.61791	.62172	.62552	.62930	.63307	.63683	.64058	.64431	.64803	.65174
0.4	.65542	.65910	.66276	.66640	.67003	.67364	.67724	.68082	.68439	.68794
0.5	.69146	.69497	.69847	.70194	.70540	.70884	.71226	.71566	.71904	.72239
0.6	.72575	.72907	.73237	.73565	.73891	.74215	.74537	.74857	.75175	.75490
0.7	.75804	.76115	.76424	.76730	.77035	.77337	.77637	.77935	.78230	.78522
0.8	.78814	.79103	.79389	.79673	.79955	.80234	.80511	.80785	.81057	.81326
0.9	.81594	.81859	.82121	.82381	.82639	.82894	.83147	.83398	.83646	.83892
1.0	.84134	.84375	.84614	.84849	.85083	.85314	.85543	.85769	.85993	.86214
1.1	.86433	.86650	.86864	.87076	.87286	.87493	.87698	.87900	.88100	.88297
1.2	.88493	.88686	.88877	.89065	.89251	.89435	.89617	.89796	.89973	.90147
1.3	.90320	.90490	.90658	.90824	.90988	.91149	.91309	.91466	.91621	.91774
1.4	.91924	.92073	.92220	.92364	.92507	.92647	.92785	.92922	.93056	.93189
1.5	.93319	.93448	.93574	.93699	.93822	.93943	.94062	.94179	.94295	.94408
1.6	.94520	.94630	.94738	.94845	.94950	.95053	.95154	.95254	.95352	.95448
1.7	.95543	.95637	.95728	.95818	.95907	.95994	.96080	.96164	.96246	.96326
1.8	.96407	.96485	.96562	.96638	.96712	.96784	.96856	.96926	.96995	.97062
1.9	.97128	.97193	.97257	.97320	.97381	.97441	.97500	.97558	.97615	.97671
2.0	.97725	.97778	.97831	.97882	.97932	.97982	.98030	.98077	.98124	.98169
2.1	.98214	.98257	.98300	.98341	.98382	.98422	.98461	.98500	.98537	.98573
2.2	.98610	.98645	.98679	.98713	.98745	.98778	.98809	.98840	.98870	.98898
2.3	.98928	.98956	.98983	.99010	.99036	.99061	.99086	.99111	.99134	.99156
2.4	.99180	.99202	.99224	.99245	.99266	.99286	.99305	.99324	.99343	.99360
2.5	.99379	.99396	.99413	.99430	.99446	.99461	.99477	.99492	.99506	.99520
2.6	.99534	.99547	.99560	.99573	.99585	.99598	.99609	.99621	.99632	.99643
2.7	.99653	.99664	.99674	.99683	.99693	.99702	.99711	.99720	.99728	.99736
2.8	.99744	.99752	.99760	.99767	.99774	.99781	.99788	.99795	.99801	.99807
2.9	.99813	.99819	.99825	.99831	.99836	.99841	.99846	.99851	.99856	.99860
3.0	.99865	.99869	.99874	.99878	.99882	.99886	.99889	.99893	.99896	.99899
3.1	.99903	.99906	.99910	.99913	.99916	.99918	.99921	.99924	.99926	.99928
3.2	.99931	.99934	.99936	.99938	.99940	.99942	.99944	.99946	.99948	.99950
3.3	.99952	.99953	.99955	.99957	.99958	.99960	.99961	.99962	.99964	.99965
3.4	.99966	.99968	.99969	.99970	.99971	.99972	.99973	.99974	.99975	.99976
3.5	.99977	.99978	.99978	.99979	.99980	.99981	.99981	.99982	.99983	.99983
3.6	.99984	.99985	.99985	.99986	.99986	.99987	.99987	.99988	.99988	.99989
3.7	.99989	.99990	.99990	.99990	.99991	.99991	.99992	.99992	.99992	.99992
3.8	.99993	.99993	.99993	.99994	.99994	.99994	.99994	.99995	.99995	.99995
3.9	.99995	.99995	.99996	.99996	.99996	.99996	.99996	.99996	.99997	.99997



November 2025

Examination: End Semester Examination (UG Programmes)

Programme code: 02		Class: FY	Semester: I
Programme: Bachelor of Commerce in 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: 146U02C103	Name of the Course: Corporate Finance I		
Duration: 1 Hr.	Maximum Marks: 30 marks		
Instructions: 1) All questions are compulsory. 2) Use of a simple calculator is permitted. 3) Figures to the right indicate the marks assigned to the questions. 4) Working notes should form part of your answers.			

Q. No.		Max. Marks	CO												
Q1	<p>Answer any three out of four questions (10 marks each question)</p> <p>A) Nomita Steels Limited requires ₹25,00,000 for a new plant.</p> <p>This plant is expected to yield earnings before interest and taxes of ₹5,00,000.</p> <p>While deciding about the financial plan, the company considers the objective of maximizing earnings per share. It has three alternatives to finance the project -</p> <p>by raising debt of ₹2,50,000 or ₹10,00,000 or ₹15,00,000 and the balance, in each case, by issuing equity shares.</p> <p>The funds can be borrowed at the rate of 10 percent up to ₹2,50,000, at 15 percent over ₹ 2,50,000 and up to ₹10,00,000 and at 20 percent over ₹10,00,000.</p> <p>The tax rate applicable to the company is 50 percent.</p> <p>Which form of financing should the company choose? (10 marks)</p> <p>B) Robin Limited is considering three financing plans.</p> <p>The key information is as follows:</p> <ul style="list-style-type: none"> Total investment to be raised ₹ 2,00,000 Plans of Financing Proportion: <table border="1" data-bbox="231 1803 933 2049"> <thead> <tr> <th>Plans</th> <th>Equity shares</th> <th>Debt</th> <th>Preference Shares</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>100%</td> <td>-</td> <td>-</td> </tr> <tr> <td>B</td> <td>50%</td> <td>50%</td> <td>-</td> </tr> </tbody> </table>	Plans	Equity shares	Debt	Preference Shares	A	100%	-	-	B	50%	50%	-	30	CO 1, CO 2
Plans	Equity shares	Debt	Preference Shares												
A	100%	-	-												
B	50%	50%	-												

C	50%	-	50%
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(c) Cost of debt - 7%, Cost of preference shares- 9%

(d) Tax rate 50%

(e) Equity shares of the face value of ₹10 each will be issued at a par

(f) Expected EBIT is ₹80,000.

You are required to determine each plan: -

Earnings per share (EPS) **(10 marks)**

C) Explain equity shares and preference shares in detail along with its features. (10 marks)

D) Discuss the concept of corporate finance and its principles in detail.(10 marks)