



# SOMAIYA

## VIDYAVIHAR UNIVERSITY

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

### QUESTION PAPERS

<b>BRANCH: Minor</b>	<b>SEM: I</b>
	<b>OCT/NOV - 2025</b>

Sr. No.	Subject	Available
1.	Minor in Financial Accounting I	
2.	Minor in Finance	
3.	Minor in Taxation (Direct Tax)	
4.	Minor in Marketing	
5.	Minor in Accounting & Finance	
6.	Minor in Management – Crisis & Change Management	
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		

LIBRARY







Minor

October/November 2025

Examination: End Semester Examination (UG Programmes)

Programme code: 02	Class: FY	Semester: I
Programme: Minor in Accounting		
Name of the School: Dr. Shantilal K. Somaiya Schol of Commerce and Business Studies		Name of the Department: Accounting and Finance
Course Code:	Name of the Course: Financial Accounting I	
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	A. With reference to AS-10 revised, state which of the following cost can be capitalized for A Ltd. which are incurred for installation of new plant. Calculate the cost of plant.	05	CO 1									
	a. Cost of Plant (as per suppliers invoice plus tax) Rs. 30,00,000 b. Initial delivery and handling cost Rs. 2,00,000 c. Cost of site preparation Rs. 6,00,000 d. Consultants for advice on acquisition Rs. 4,00,000 e. Interest charges paid to supplier for deferred credit Rs. 2,00,000 f. Estimated dismantling cost to be incurred after 6 years Rs. 3,00,000 g. Operating losses before commercial Production Rs. 4,00,000											
	B. State whether the following expenditures or receipts are capital or revenue. Give a proper reason for your answer a. Installation of a new coffee-making machine. b. Spent ₹ 30,000 for white washing of the Factory building. c. Legal expenses of ₹ 8,000 paid to defend a suit for breach of contract to supply goods. d. Wages of ₹ 20,000 paid for the erection of Machinery. e. Office Rent paid in Advance for 2 Years, ₹ 10,000.	05	CO 2									
Q2	C. From the following information, calculate the opening as on stock 1-1-24.											
	<table border="1"> <tr> <td>Purchases during 2024</td> <td>5,00,000</td> </tr> <tr> <td>Sales during 2024</td> <td>6,50,000</td> </tr> <tr> <td>Stock on 31-12-24</td> <td>1,20,000</td> </tr> <tr> <td>Wages</td> <td>6,000</td> </tr> <tr> <td>Rate of GP on cost</td> <td>25%</td> </tr> </table>	Purchases during 2024	5,00,000	Sales during 2024	6,50,000	Stock on 31-12-24	1,20,000	Wages	6,000	Rate of GP on cost	25%	
Purchases during 2024	5,00,000											
Sales during 2024	6,50,000											
Stock on 31-12-24	1,20,000											
Wages	6,000											
Rate of GP on cost	25%											
	A. The following is the record of transactions regarding purchases and Sales of Mr. Vijay.	15	CO 1									

Date	Particulars	Units	Rate per Units
01-01-2017	Opening Balance	500	30
03-01-2017	Purchases	1,000	36
10-01-2017	Sales	800	45
15-01-2017	Purchases	1,400	40
20-01-2017	Sales	2,000	50
25-01-2017	Purchases	1,800	38
28-01-2017	Sales	800	45
29-01-2017	Sales	300	42
30-01-2017	Purchases	500	40

Find the value of Stock using FIFO and Weighted Average Method as on 31<sup>st</sup> January, 2017

OR

**B.** From the following trial balance of Shikhar Dhawan, you are required to prepare Manufacturing Account, Trading Account and Profit & Loss Account for the year ended 31<sup>st</sup> March 2018 and Balance sheet as on that date.

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CO 2

Particulars	Debit Balances	Credit balances
Opening Stock of Raw Materials	1,20,000	
Opening Stock of WIP	70,000	
Opening Stock of Finished Goods	2,00,000	
Purchases of Raw Materials	9,70,000	
GST on Raw Materials	1,10,000	
Direct Wages	5,70,000	
Electricity (Factory)	70,000	
Other Direct Expenses	1,20,000	
Indirect Wages	80,000	
Machinery	6,00,000	
Cash Balance	1,20,000	
Sales		31,00,000
Office Expenses	3,10,000	
Distribution Expenses	1,30,000	
Creditors		2,50,000
Advertising	70,000	
Discount Allowed	40,000	
Bad Debts	10,000	
Provision for Bad Debts		30,000



Buildings	1,00,000	
Furniture	50,000	
Sundry Debtors	5,00,000	
Drawings	2,10,000	
Capital		10,00,000
Bills Payable		70,000
<b>TOTAL</b>	<b>44,50,000</b>	<b>44,50,000</b>

Adjustments:

1. Closing Stock of Raw Materials Rs. 40,000; Finished Goods Rs. 50,000 and WIP Rs.20,000.
2. Outstanding Direct Wages at the end were Rs. 15,000.
3. Other Direct Expenses were prepaid to the extent of Rs. 5,000.
4. Depreciate Machinery @ 10% p.a. and maintain Provision for Bad Debts @ 5% of Debtors.

Q 3.

A. From the following particulars, prepare trading and profit and loss A/c of the two departments A and B for the year ended 31-12-2007.

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CO 3

Particulars	A (Rs.)	B (Rs.)	Total (Rs.)
Opening stock	15,000	10,000	25,000
Purchases	90,000	60,000	1,50,000
Carriage inward			2,000
Salaries	8,000	7,000	15,000
Sales	1,20,000	80,000	2,00,000
Purchase returns	1,000	500	1,500
Discount received			1,500
General expenses			10,000
Rent and taxes			5,000
Advertising			10,000
Insurance			1,000
Discount allowed			1,500
Selling and distribution expenses			500

The further information is relevant:

- (a) General expenses are to be allocated.
- (b) Goods transferred from department A to B were Rs. 3,000.
- (c) The area occupied is A  $\frac{3}{5}$  and B  $\frac{2}{5}$ .
- (d) Insurance being inconvenient, it is not to be allocated.
- (e) The closing stock of the two departments were: A Rs. 20,000 and B Rs. 15,000.

**OR**

B. From the following particulars of Sarabjit Coolers, prepare Trading and Profit & Loss Account of the two departments – Air Conditioners and Refrigerators for the year ended 31<sup>st</sup> December 2023.

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CO 3

Particulars	Air Conditioners (Rs.)	Refrigerators (Rs.)	Total (Rs.)
Opening Stock	1,50,000	2,10,000	3,60,000
Purchases	4,50,000	5,50,000	10,00,000
Carriage Inwards			20,000
Salaries	15,000	20,000	35,000
Sales	6,00,000	7,00,000	13,00,000
Discount Received			4,000
Rent and Rates			60,000
Traveling Expenses			26,000
Carriage Outwards			6,500
General Expenses			30,000
Advertising			6,500
Discount Allowed			7,800
Insurance			3,600
Selling Commission			13,000

Further information is relevant:

1. General expenses and insurance are to be allocated in the ratio 2:3.
2. The area occupied is Air Conditioners 3/5 and Refrigerators 2/5.
3. Insurance cost cannot be allocated.
4. The closing stocks of the two departments were Air Conditioners Rs. 2,50,000 and Refrigerators Rs. 1,85,000.

Q 4.

A. Mr. A, a retailer keeps book on single entry system. You are required to prepare a Trading and Profit & Loss account for the year ended 31-12-2024 and a Balance Sheet on that date.

Balance Sheet as on 1-1-2024

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	36,000	Cash	700
Bills Payable	16,000	Bills Receivable	25,000
Bank loan	5,000	Sundry Debtors	39,000
Capital	2,00,000	Stock	75,300
		Machinery	47,000
		Building	70,000
	<b>2,57,000</b>		<b>2,57,000</b>

Cash account for the year ended 31-12-2024

Receipts	Rs.	Payments	Rs.
To balance b/d	700	By bank loan	5,000
To Receipts from Debtors	2,90,000	By Wages	15,800
To Bills Receivable realised	1,00,000	By Salaries	12,000
		By Drawings	45,000

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CO 4



		By Payment to creditors	1,47,000
		By Bills Payable paid	1,43,000
		By Sundry expenses	8,000
		By balance c/d	14,900
	<b>3,90,700</b>		<b>3,90,700</b>

**Additional information:-**

Sales	Rs. 4,07,000
Discount allowed	Rs. 2,000
Purchases	Rs. 3,00,000
Discount received	Rs. 1,000
Bills receivable received during the year	Rs. 1,09,000
Bills payable given during the year	Rs. 1,50,000
Stock of goods on 31-12-19	Rs. 53,000
Write off depreciation on machinery at 5% and building at 2.5%.	

**OR**

**B.** On 01st January 2022, M/s Tallboy & Co. Ltd. took delivery from Plain Vans Ltd. of Motor vans on hire purchase system. Rs. 2,000 being paid on delivery and balance in five instalments of Rs. 3,000 each payable annually on 31st December. Interest is charged at 5% p.a. on yearly balances. The cash value of motor van is Rs. 15,000.

Prepare in the books of M/s Tallboy & Co Ltd.- Vendor's Account and Motor Vans Account for 5 years considering depreciation @20% p.a. on diminishing balances.

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CO 5





<b>Semester (November 2025)</b>		
<b>Examination: End Semester Examination November 2025 (UG Programmes)</b>		
<b>Programme code: 02</b>		
<b>Programme: Bachelor of Commerce in Accounting &amp; Finance</b>	<b>Class: F.Y. MINOR</b>	<b>Semester: I</b>
<b>Name of the Constituent College: SKSSCBS</b>		<b>Name of the Department : Accounting and Finance</b>
<b>Course Code:</b>	<b>Name of the Course: MINOR IN FINANCE</b>	
<b>Duration : 2 Hrs.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions:</b>		
1) Draw neat diagrams		
2) Assume suitable data if necessary		
3) All workings form part of the solution		

Question No.		Max. Marks	Co										
Q.1.	Answer the following questions :												
	1) What is the future value of Rs. 2, 40,000 to be deposited today for 5 years if the rate of interest is 12% per annum?	(05)	CO3										
	2) Determine operating leverage and Financial leverage: Sales 20000 units @ Rs 18, Variable cost per unit Rs 8, Fixed cost Rs 50,000, Interest Rs 25,000. Assume 50% tax rate	(05)	CO2										
	3) Determine the cost of capital of redeemable debentures of face value Rs100 issued at 10% discount redeemable after 5 years at 20% premium. Assume tax rate 40%.	(05)	CO4										
Q.2.A	Explain corporate finance and discuss short term sources of corporate finance in detail.	(10)	CO1										
Q.2.B.	Explain concept of Fixed capital and working capital in corporate finance.	(05)	CO1										
	<b>OR</b>												
Q.2.C	Determine EPS under the given capital structure :	(05)	CO2										
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Plan A</th> </tr> </thead> <tbody> <tr> <td>Equity share capital of Rs. 10 each</td> <td>5,00,000</td> </tr> <tr> <td>10% preference share capital</td> <td>10,00,000</td> </tr> <tr> <td>8% debentures</td> <td>20,00,000</td> </tr> <tr> <td>EBIT</td> <td>4,50,000</td> </tr> </tbody> </table>	Particulars	Plan A	Equity share capital of Rs. 10 each	5,00,000	10% preference share capital	10,00,000	8% debentures	20,00,000	EBIT	4,50,000		
Particulars	Plan A												
Equity share capital of Rs. 10 each	5,00,000												
10% preference share capital	10,00,000												
8% debentures	20,00,000												
EBIT	4,50,000												
	Assume tax rate at 40%												

Q.2. C	<p>Following details are available for two companies A &amp; B :</p> <table border="1" data-bbox="284 212 1114 533"> <thead> <tr> <th>Particulars</th> <th>Company A</th> <th>Company B</th> </tr> </thead> <tbody> <tr> <td>Equity share capital</td> <td>2,00,000</td> <td>4,00,000</td> </tr> <tr> <td>12% debentures</td> <td>3,00,000</td> <td>4,00,000</td> </tr> <tr> <td>Sales in units</td> <td>45,000</td> <td>10,000</td> </tr> <tr> <td>Selling price per unit</td> <td>40</td> <td>210</td> </tr> <tr> <td>Fixed cost</td> <td>4,10,000</td> <td>6,00,000</td> </tr> <tr> <td>Variable cost per unit</td> <td>12</td> <td>84</td> </tr> </tbody> </table> <p>1) Compute all three leverages. 2) Which firm has higher financial risk? 3) Which firm has overall higher risk?</p>	Particulars	Company A	Company B	Equity share capital	2,00,000	4,00,000	12% debentures	3,00,000	4,00,000	Sales in units	45,000	10,000	Selling price per unit	40	210	Fixed cost	4,10,000	6,00,000	Variable cost per unit	12	84	(10)	CO2
Particulars	Company A	Company B																						
Equity share capital	2,00,000	4,00,000																						
12% debentures	3,00,000	4,00,000																						
Sales in units	45,000	10,000																						
Selling price per unit	40	210																						
Fixed cost	4,10,000	6,00,000																						
Variable cost per unit	12	84																						
Q.3.A	Determine the future value of Rs 50,000 receivable after 3 years if rate of interest is 10% per annum if interest is compounded: a) yearly b) half yearly	(05)	CO3																					
Q.3.B.	What is the current yield of a 5 year 12% coupon bond with face value Rs 100 if it is selling at present for Rs110?	(05)	CO3																					
Q.3.C.	An investor recently purchased a bond of face value Rs 1000 at 10% coupon rate and 5 years to maturity. If the purchase price of the bond is Rs. 1010 today, determine the yield to maturity of the bond.	(05)	CO3																					
Q.3.D.	<p style="text-align: center;"><b>OR</b></p> <p>Determine the YTM for Bonds of these two companies and advice which company is better for investment:</p> <table border="1" data-bbox="284 1209 1120 1482"> <thead> <tr> <th>Particulars</th> <th>BOND A</th> <th>BOND B</th> </tr> </thead> <tbody> <tr> <td>Purchase price</td> <td>120</td> <td>120</td> </tr> <tr> <td>Coupon rate</td> <td>12%</td> <td>14%</td> </tr> <tr> <td>Maturity tenure</td> <td>5</td> <td>7</td> </tr> <tr> <td>Tax rate</td> <td>40%</td> <td>50%</td> </tr> <tr> <td>Maturity value</td> <td>125</td> <td>110</td> </tr> </tbody> </table>	Particulars	BOND A	BOND B	Purchase price	120	120	Coupon rate	12%	14%	Maturity tenure	5	7	Tax rate	40%	50%	Maturity value	125	110	(15)	CO3			
Particulars	BOND A	BOND B																						
Purchase price	120	120																						
Coupon rate	12%	14%																						
Maturity tenure	5	7																						
Tax rate	40%	50%																						
Maturity value	125	110																						
Q.4.A	<p>Following is the capital structure of Ramayana Ltd as on 31-3-2024:</p> <table data-bbox="284 1601 853 1713"> <tr> <td>Equity share capital (Rs. 10)</td> <td>5,00,000</td> </tr> <tr> <td>Preference share capital</td> <td>12,00,000</td> </tr> <tr> <td>9% Debentures</td> <td>3,00,000</td> </tr> </table> <p>a. Preference shares earn 10% dividend per annum and are expected to be redeemed after 5 years at par. Assume they are issued at par. b. Debentures are redeemable after 5 years at 10% premium c. Equity dividend of Rs 5 was paid in the previous year and it is expected to grow at a constant rate of 12% per annum. The market price per equity share is Rs 25. d. Assume tax rate 50%</p> <p>Compute cost of equity, cost of preference shares, and cost of debentures and accordingly calculate the weighted average cost of capital.</p>	Equity share capital (Rs. 10)	5,00,000	Preference share capital	12,00,000	9% Debentures	3,00,000	(15)	CO4															
Equity share capital (Rs. 10)	5,00,000																							
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9% Debentures	3,00,000																							



<b>OR</b>			
Q.4.B.	Compute cost of equity if the equity shares are currently quoted at Rs 20 and expected to pay dividend Rs 5 per share in future with constant growth rate of 15% per annum. What will be the cost of equity if dividend paid in previous year was Rs 4 and expected growth rate is 10% per annum.	(07)	CO4
Q.4.C.	Explain the concept of private placement of shares in detail	(08)	CO4





<b>November 2025</b>		
<b>End Semester Examination November 2025 (UG Programmes)</b>		
<b>Programme code: 03</b>	<b>Class: Minor in Taxation</b>	<b>Semester: I</b>
<b>Programme: Accounting &amp; Finance</b>		
<b>Name of the School: Dr. Shantilal K Somaiya School of Commerce &amp; Business Studies</b>		<b>Name of the Department: Accounting &amp; Finance</b>
<b>Course Code:</b>	<b>Name of the Course: Direct Tax</b>	
<b>Duration: 2 Hrs.</b>	<b>Maximum Marks: 60</b>	
<b>Instructions:</b>		
1) Figures to the right indicates the full Marks.		
2) use of simple calculator is allowed.		

Q.No.		Max. Marks	Co																		
Q.1	<p><b>Attempt the following questions: (05 marks each)</b></p> <p>(A) The gross total income of Mr. Sanam for the A.Y.2025-26 is ₹6,00,000. He has made the following investments/payments during the F.Y.2024-25.</p> <table border="1" style="width: 100%; margin: 10px 0;"> <thead> <tr> <th></th> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">₹</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Contribution to Public Provident fund</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Payment of tuition fees for his daughter and son</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="text-align: center;">3</td> <td>LIC premium paid (sum assured ₹1,80,000)</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Repayment of housing loan taken from HDFC</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Purchase of NSC</td> <td style="text-align: right;">45,000</td> </tr> </tbody> </table> <p>Compute the eligible deduction under Chapter VI-A for the A.Y.2025-26.</p>		Particulars	₹	1	Contribution to Public Provident fund	50,000	2	Payment of tuition fees for his daughter and son	25,000	3	LIC premium paid (sum assured ₹1,80,000)	20,000	4	Repayment of housing loan taken from HDFC	25,000	5	Purchase of NSC	45,000	(15)	CO1,2,3
	Particulars	₹																			
1	Contribution to Public Provident fund	50,000																			
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4	Repayment of housing loan taken from HDFC	25,000																			
5	Purchase of NSC	45,000																			
	<p>(B) Determine the legal status of the following persons under the Income Tax Act, 1961.</p> <ol style="list-style-type: none"> <li>1. Chokha Gram Panchayat</li> <li>2. Tata Steel Limited</li> <li>3. Mr. Kamal his wife Sunaina and his son Bharat</li> <li>4. Tirupati Balaji trust</li> <li>5. Mr. Bimal a sole proprietor of Bimal &amp; sons</li> </ol>																				
	<p>(C) Explain the deduction available u/s 16 from the Head Income from Salary.</p>																				
Q. 2	<p>(A) The following particulars are furnished by Mr. Amar employed with reliance Ltd. for the year ended 31<sup>st</sup> March 2025.</p> <ol style="list-style-type: none"> <li>1. Basic salary ₹45,000 Per month</li> <li>2. Dearness allowance ₹15,000 Per month</li> <li>3. Bonus was declared equal to one month salary</li> <li>4. Arrears of salary Received ₹96,000</li> <li>5. Entertainment Allowance ₹500 per month</li> <li>6. Professional tax deducted ₹2,400.</li> <li>7. House Rent allowance ₹1,500 Per month (₹800 p.m. is exempt)</li> <li>8. Perquisite value of car provided by employer was ₹13,000 for office and personal use.</li> <li>9. He received royalty from writing a book ₹30,000. Expenses for manual script was ₹12,000.</li> </ol>	(15)	CO1,4																		

10. LIC premium paid for self was ₹27,000.  
 11. Mediclaim insurance paid for self by cheque was ₹28,000.  
 12. Hire charges received from a machine given on Rent ₹55,000.  
 Depreciation of Machinery is ₹10,000 and collection charges were ₹2,000.

**Compute his net taxable income for the assessment year 2025-26.**

**OR**

(B) Mrs. Roshni Soman is physically disabled (85% disability) certified by medical authority has owns two houses in Mumbai. The particulars of her Income from properties for the year ended 31st March 2025 is as follows.

Sr. no.	Particulars	House Property	
		I	II
1.	Nature of occupancy	Self-occupied	Let out
2.	Fair rent	₹2,00,000	₹6,00,000
3.	Municipal valuation	₹2,20,000	₹6,10,000
4.	Rent received	NIL	₹6,50,000
5.	Municipal taxes paid	₹30,000	₹40,000
6.	Rent collection charges	----	₹8,000
7.	Land Revenue payable	₹2,000	₹3,000
8.	Interest paid on loan taken for construction of house property	₹1,60,000	₹1,50,000
9.	Date on which loan taken	26-11-2015	22-10-2014
10.	Repayment of principal amount of loan	₹30,000	NIL.

She also received the following other income:

- Dividend from Mafatlal Industries ₹10,000
- Interest on fixed deposits with Bank of India ₹20,000/-
- Mrs. Roshni paid Medical Insurance premium of ₹28,000 for self by cheque.
- Winning from lotteries ₹28,000.

**Compute her Net Taxable Income for the Assessment Year 2025-26.**

Q.3

(A) Mr. Satish purchased house property for ₹12,00,000 on 27th August 1998. He made the following additions/alternations to the House property:-

Cost of construction of 1st floor in Financial Year 2002-03 ₹3,00,000

Cost of construction of 2nd floor in Financial Year 2009-10 ₹5,00,000

Fair market value of the property on 1-04-2001 was ₹15,00,000. He sold the property on 20th October 2024 for ₹85,00,000. He paid brokerage of ₹85,000 for the sale transaction.

The cost inflation index for financial year 2001-02 is 100, for Financial Year 2002-03 is 105. For financial year 2009-10 is 148 and for financial Year, F.Y. 2024-25 is 363.

Compute the Capital gain of Mr. Satish for the Assessment Year 2025-26.

(B) Mr. Ravi is the owner of a hotel. He provides the following information of his income during the year 2024-25.

- Directors board meeting fees received ₹25,000
- Interest received from bank of India on Fixed deposit ₹40,000
- Income from agriculture land in Pune ₹32,000

(15)

CO1,4

(08)

CO1 & 4

(07)

CO4



4. Dividend from foreign company shares ₹17,000
  5. Gift received from father on birthday Rs. 55,000.
  6. Rent from subletting the house ₹1,000 per month. He paid ₹800 per month to landlord.
  7. Award received from thane municipal corporation ₹15,000.
- You are required to compute his income from other sources for the A.Y. 2025-26.

**OR**

(C) Mr. Sumeet, Proprietor of Sahni and Co furnish you the following information for the year ended 31-03-2025.

Profit and Loss Account for the year ended 31st March 2025

Debit	₹	Credit	₹
To Salaries	1,80,000	By Gross Profit	8,90,000
To Conveyance	30,000	By Dividend from companies Indian	9,000
To Interest on Loan	11,000	By Gift from Father	51,000
To Interest on Proprietor's Capital	19,000	By Dividend from co-operative Bank	10,000
To Repairs and Maintenance	18,000		
To Wealth Tax	12,000		
To Penalty on Wealth Tax	3,000		
To Travelling Expenses	27,000		
To Depreciation	35,000		
To Life Insurance Premium (own life)	55,000		
To Staff Welfare	40,000		
To Advertisement	10,000		
To Net Profit	5,20,000		
<b>Total</b>	<b>9,60,000</b>	<b>Total</b>	<b>9,60,000</b>

**Additional Information :**

- a) Depreciation as per Income Tax Rules ₹40,000.
  - b) Travelling Expenses include expenses for personal travelling ₹8,000.
  - c) He paid Medclaim insurance premium for his wife by cheque ₹15,000 & for his dependent parents who are senior citizen ₹55,000.
- You are required to compute his taxable income for assessment year 2025-26.

(15)

CO1,  
CO4

Q. 4

(A) Professor Shantanu a citizen of U.K. (a person of Indian origin) came on a visit in Pune university came to India on 5<sup>th</sup> July 2024 and left India on 10<sup>th</sup> January 2025. He provides you the following details of his visit to India during the preceding 8 years.

Year	No. of Days stay in India
2023-24	90
2022-23	160
2021-22	110
2020-21	100
2019-20	15
2018-19	185

(08)

CO3

	2017-18	105		
	2016-17	190		
Prior to April 2016 he did not visit India. Determine his residential status for the A. Y. 2025-26.				
(B) Miss Sweta furnishes you with the following particulars of her income earned during the previous year 2024-25 :- 1. Income from property in Dubai received in India ₹1,52,000. 2. Dividends from shares from foreign company: - - received Abroad ₹20,000. - Received in India ₹ 35,000. 3. Profits from business in Mumbai & managed from USA ₹70,000. 4. Income from house property in India ₹85,000. 5. Interest on Bank accounts in UK ₹1,07,000. 6. Income earned in past but brought in India during the year ₹78,000. Find out her Gross Total Income if she is:- a) Resident and ordinary resident b) Resident but not ordinary resident _____ c) Non Resident			(07)	CO2
<b>OR</b>				
(C) Explain the provision for deductions available under section 80 C and 80 U.			(07)	CO4
(D) Discuss the Capital Assets including the assets which are not considered as capital assets.			(08)	CO1



**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



Semester (August 2025 to November 2025)		
Examination: End Semester Examination November 2025 (UG Programmes)		
Programme code: Programme: Minor	Class: FY	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: Minor in Marketing	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Q. No		Max. Marks	CO Attainment
Q.1	<p>DMart, founded in 2002 by Radhakishan Damani in Mumbai, is one of India's most successful retail chains known for its cost-efficient operations and customer-centric approach. The company focuses on offering a wide range of daily essentials, groceries, and household products at everyday low prices, earning customer trust and loyalty. By maintaining an efficient supply chain, owning store premises, and adopting a cluster-based expansion strategy, DMart has minimized costs and improved operational stability. Its data-driven inventory management, strong vendor relationships, and simple store layouts ensure smooth operations and high customer satisfaction. Over the years, DMart has achieved consistent revenue growth, high profitability, and strong brand loyalty, establishing itself as a leader in the Indian retail sector.</p> <p><b>Questions:</b></p> <p>1. How has DMart's cost leadership strategy contributed to its success in the retail market? (7 marks)</p>	15	CO1, CO2, CO3 & CO4

	2. In what ways has DMart's customer-centric approach helped build brand loyalty and trust? (8 marks)		
Q.2A	"Mobile marketing is a dynamic and increasingly vital component of modern advertising strategies." Explain the features along with pros and cons of mobile marketing.	15	CO1
	OR		
Q.2B	Explain the concept of Digital Marketing and discuss its different types with suitable examples.	15	CO2
Q.3A	Difference between Traditional Media and Modern Media.	15	CO3
	OR		
Q.3B	Elucidate the Concept of Advocacy Advertising and Green Advertising with features and Examples.	15	CO3
Q.4A	Explain the stages involved in the creative process in marketing.	15	CO4
	OR		
Q.4B	Explain how visualization helps in conveying marketing messages effectively.	15	CO4

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**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



<b>October/November 2025</b>		
<b>Examination: End Semester Examination (UG/PG Programmes)</b>		
<b>Programme code:</b>	<b>Class: FY</b>	<b>Semester: I</b>
<b>Programme:</b>		
<b>Name of the School: Dr. Shantilal K Somaiya School of Commerce &amp; Business Studies</b>	<b>Name of the Department : Accounting &amp; Finance</b>	
<b>Course Code: 146UV105</b>	<b>Name of the Course: Introduction to Financial Markets</b>	
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: All questions are compulsory</b>		

Question No.		Max. Marks	CO
Q1	Attempt the following (5 marks each) :	15	CO 1,2,3,4
a.	Analyze the major weaknesses in the Indian financial system		
b.	Explain the various instruments used in the foreign exchange (forex) market.		
c.	Evaluate the role of the Forward Markets Commission (FMC) in regulating commodity exchanges.		
Q 2 (a)	Define a financial system and state its primary role in an economy.	7	CO 1
Q 2 (b)	Name and briefly describe the components of a financial system (give at least four)	8	CO 1
	OR		
Q2 (c)	Discuss the participants in the Capital Market?	7	CO 2
Q2 (d)	Briefly explain the concept of the Money Market? Explain its features.	8	CO 2
Q 3 (a)	Briefly explain the leading commodities exchanges in India and abroad.	7	CO 3
Q 3 (b)	Discuss the concept of Offshore Banking Units (OBU's), Commercial Banks and FEDAI in foreign exchange market.	8	CO 3
	OR		
Q3 (c)	Explain the Participants in Derivative Market.	7	CO 3
Q3 (d)	Elaborate the advantages of trading in derivatives?	8	CO 3
Q 4 (a)	Explain the need for regulation in the financial system with suitable examples.	7	CO 4
Q 4 (b)	Demonstrate how PFRDA contributes to financial security for unorganized sector workers through its schemes.	8	CO 4
	OR		
Q 4 (c)	Describe the structure and key functions of the Insurance Regulatory and Development Authority of India (IRDAI)	7	CO 4
Q 4 (d)	Discuss the major functions of the RBI as the central bank of the country.	8	CO 4





**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



October/November 2025 Examination: End Semester Examination (UG/PG Programmes)		
<b>Programme code:</b> <b>Programme: Minor in Management</b>	<b>Class: FY</b>	<b>Semester: I</b>
<b>Name of the School: Dr Shantilal K Somaiya School of Commerce and Business Studies</b>	<b>Name of the Department: Business Studies</b>	
<b>Course Code:</b>	<b>Name of the Course: Minor in Management- Crisis and Change management</b>	
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: 1) Read all questions carefully. 2) Clearly write the question number and sub-division (a, b, c) in the answer booklet.</b>		

Question No.		Max. Marks	CO
Q. 1	<p><b>Case Study: "The Expanding Tech Startup"</b> <i>A tech startup, 'Innovate Solutions,' has grown rapidly from 10 employees to 50 in one year. The founders, initially handling all tasks, are now overwhelmed. The current structure is informal, communication is ad-hoc, and project deadlines are frequently missed. The company has a good product but is struggling with internal efficiency and direction.</i></p> <p>a) In your own words, explain how advantageous formal planning can be, for a rapidly growing startup like Innovate Solutions.</p> <p>b) How would you use a SWOT analysis to help the founders assess their current market position and internal capabilities?</p>	8  7	CO1
Q. 2	<p>a) Assess the effectiveness of 14 principles of management as proposed by Henri Fayol in current organizational scenarios. Support your answer with suitable examples.</p> <p style="text-align: center;">Or</p> <p>b) "A cafe owner is struggling to increase foot traffic and revenue despite high-quality products and a prime location, facing competition from new cafes that are also popular."</p> <p>Explain what could have been a rational decision making process for the café owner? Analyze the cafe owner's situation and recommend the best types of decisions (e.g., strategic, programmed, routine) to increase revenue, considering the importance of both short-term and long-term goals."</p>	15  15	CO1  CO2
Q. 3	<p>a) Define the concept of crisis in an organizational context. Discuss the various types of crises that businesses may encounter and analyze their short-term and long-term effects on business continuity and stakeholder confidence.</p> <p style="text-align: center;">Or</p>	15	CO3

	<p>b) Critically examine the Fink and Mitroff models of crisis management. How do these frameworks differ in their approach to predicting, responding to, and learning from crises in modern organizations?</p>	15	
Q. 4	<p>a) Define a Crisis Management Team (CMT) and explain its composition, roles, and responsibilities in managing organizational crises. How does an effective CMT contribute to minimizing damage and ensuring business continuity during a crisis?</p> <p style="text-align: center;">Or</p> <p>b) Define crisis communication and evaluate the role of the internet and social media in shaping organizational responses during a crisis. Discuss how digital platforms have transformed communication strategies in both the prevention and management of crises.</p>	15	CO4