



# SOMAIYA

## VIDYAVIHAR UNIVERSITY

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

### QUESTION PAPERS

<b>BRANCH: Bachelor of Commerce (Data Analytics)</b>	<b>SEM: VI</b>
	<b>APR-2026</b>

Sr. No.	Subject	Available
1.	Financial Account – IV	
2.	231U76C602 – Entrepreneurship Management	
3.	231U76C604 – Portfolio Management	
4.		
5.		
6.		
7.		
8.		
9.		
10.		



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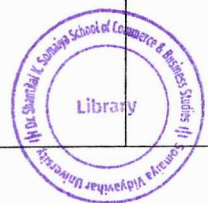


MARCH 2026

Examination: End Semester Examination March 2026 (UG Programmes)

Programme code: 76		Class: TY	Semester: VI
Programme: TYBCOM [Specialisation in Data Science]			
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies		Name of the Department: Commerce	
Course Code:	Name of the Course: Financial Account - IV		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: 1) All question are compulsory. 2) Figures to the right indicates full marks. 3) Use of simple calculator is allowed.			

Q. NO.		Max. Mark	Co																																																						
Q.1.	<p>The following are the Balance Sheet as on 31-12-2025 of P Ltd. and Q Ltd.</p> <table border="1"> <thead> <tr> <th>Liabilities</th> <th>P Ltd</th> <th>Q. Ltd</th> <th>Assets</th> <th>P. Ltd</th> <th>Q. Ltd</th> </tr> </thead> <tbody> <tr> <td>Equity share capital (Rs.100 per share)</td> <td>8,00,000</td> <td>4,80,000</td> <td>Buildings</td> <td>2,80,000</td> <td>-</td> </tr> <tr> <td>15% Debentures</td> <td>1,60,000</td> <td>-</td> <td>Machinery</td> <td>8,80,000</td> <td>4,00,000</td> </tr> <tr> <td>Reserve Fund</td> <td>3,04,000</td> <td>20,000</td> <td>Stock</td> <td>1,40,000</td> <td>72,000</td> </tr> <tr> <td>Employee's Provident Fund</td> <td>24,000</td> <td>-</td> <td>Debtors</td> <td>1,00,000</td> <td>64,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Bank</td> <td>24,000</td> <td>8,000</td> </tr> <tr> <td>Sundry Creditors</td> <td>1,20,000</td> <td>64,000</td> <td>Preliminary Exp.</td> <td>-</td> <td>20,000</td> </tr> <tr> <td>Profit &amp; Loss A/c</td> <td>16,000</td> <td>-</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td><b>14,24,000</b></td> <td><b>5,64,000</b></td> <td></td> <td><b>14,24,000</b></td> <td><b>5,64,000</b></td> </tr> </tbody> </table> <p>The two companies agree to amalgamate and form a new company PQ. Ltd. which takes over the assets and liabilities of both the companies.</p> <p>The authorized capital of PQ Ltd. is 80,00,000 consisting of 8,00,000 Equity shares of Rs.10 each. The assets of P Ltd. are taken over at 90% of the book-value with the exception of building which are accepted at book value.</p> <p>Both the companies are to receive 10% of the net valuation of their respective business as goodwill.</p> <p>The purchase consideration is to be satisfied by PQ Ltd. in its fully paid shares at 10% premium. In return of Debentures of P Ltd. Debentures of the same amount and denomination are to be issued by PQ Ltd.</p> <p>Calculate purchase consideration &amp; close the books of old companies.</p> <p style="text-align: center;"><b>OR</b></p>	Liabilities	P Ltd	Q. Ltd	Assets	P. Ltd	Q. Ltd	Equity share capital (Rs.100 per share)	8,00,000	4,80,000	Buildings	2,80,000	-	15% Debentures	1,60,000	-	Machinery	8,80,000	4,00,000	Reserve Fund	3,04,000	20,000	Stock	1,40,000	72,000	Employee's Provident Fund	24,000	-	Debtors	1,00,000	64,000				Bank	24,000	8,000	Sundry Creditors	1,20,000	64,000	Preliminary Exp.	-	20,000	Profit & Loss A/c	16,000	-					<b>14,24,000</b>	<b>5,64,000</b>		<b>14,24,000</b>	<b>5,64,000</b>	15	01
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Q.1.

The following were the balance sheets of X Ltd. & Y Ltd. as at 31<sup>st</sup> March,2025

15

01

Liabilities	X Ltd. Rs.	Y Ltd. Rs.
Equity share capital (fully paid shares of Rs.10 each)	15,00,000	6,00,000
Securities premium	3,00,000	-
Foreign projects reserve	-	31000.00
General Reserve	9,50,000	3,20,000
Profit & Loss A/c	2,87,000	82,500
12% Debentures	-	1,00,000
Bills payable	12,000	-
Sundry creditors	1,30,000	45,000
Sundry provisions	1,61,000	71,500
	33,40,000	12,50,000
Assets	X Ltd. Rs.	Y Ltd. Rs.
Land & Building	8,00,000	-
Plant & Machinery	12,00,000	5,00,000
Furniture, fixtures & Fittings	2,50,000	1,60,000
Stock in trade	770,000	4,10,000
Sundry Debtors	2,20,000	1,10,000
Cash at Bank	1,00,000	62,000
Bills Receivable	-	8,000
	33,40,000	12,50,000

All the bills receivable held by Y Ltd. were X Ltd's acceptances. On 1<sup>st</sup> April,2025, X Ltd. took over Y Ltd. in an amalgamation in the nature of merger.

It was agreed that in discharge of consideration for the business, X Ltd. would allot three fully paid equity shares of Rs.10 each at par for every two shares held in Y Ltd.

It was also agreed that 12% debentures in Y Ltd. would be converted into 13% debentures in X Ltd. of the same amount and Denomination. Expenses of amalgamation amounting to Rs.1,000 were borne by X Ltd.

You are required to:

Pass journal entries in the books of X Ltd. and

Prepare balance sheet of X Ltd. immediately after the merger

Q.2.

Following is the Balance sheet of DEEP Ltd. as on 31<sup>st</sup> March 2024

15

02

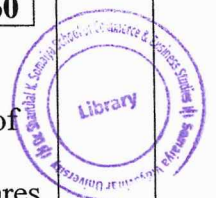
Liability	Rs.	Assets	Rs.
Share Capital:		Goodwill	3,40,000
Equity shares of Rs.5 each fully paid	8,00,000	Land & Building	2,60,000
6% cumulative preference shares of ₹100 each	4,00,000	Equipments	2,50,000
8% Debentures (Rs.100 each)	4,00,000	Debtors	2,40,970
Bank overdraft	1,50,000	Stock	3,30,340
Creditors (including Rs.20,000 interest due on Bank overdraft)	3,40,360	Investment	45,450
		Cash at Bank	20,240
		Profit & Loss A/c.	6,03,360
	<b>20,90,360</b>		<b>20,90,360</b>

Preference dividend is in arrears for five years.

Following scheme of reconstruction was approved by the court.

(1) Equity shares be reduced to Rs.1.25 each and then to be consolidated into shares of Rs.10 each.

(2) 6% Preference shares be reduced to Rs.40 each and then to be subdivided into shares of Rs.10 each.



(3) Interest accrued but not due on 8% Debentures for half year ended 31<sup>st</sup> March 2024 has not been provided in the above Balance sheet. The debenture holders have agreed to receive 40% of his interest in cash immediately and provision for the balance be made in the books of account.

(4) Rs.24,000 be paid to Preference shareholders in lieu of arrears of preference dividend.

(5) The debenture holders have also agreed to accept equal number of 9% debentures of Rs.60 each in exchange of 8% debentures of Rs.100 each.

(6) Bank has agreed to take over 50% of stock in full satisfaction of its claim including interest. The remaining stock be revalued at Rs.1,20,000.

(7) Investment be sold for Rs.40,000.

(8) Tangible fixed assets be appreciated by 20%, goodwill be written off in full and provision be made for doubtful debts of Rs.20,000.

Give journal entries for the above scheme of reconstruction. Prepare capital reduction account in the books of Deep Ltd.

OR

Q.2.

The balance sheet of SAD Ltd. as on 31<sup>st</sup> March, 2025 appeared as follows: -

Liability	Rs.	Assets	Rs.
Equity shares of Rs.10 each, fully paid	12,00,000	Goodwill	3,34,000
9% pref. shares of Rs.100 fully paid	4,00,000	Land & Building	6,00,000
11% Debentures	8,00,000	Plant & Machinery	4,30,000
Interest accrued on above Debentures	88,000	Investments	1,50,000
Unsecured Loans	5,20,000	Stock	4,20,000
Interest accrued on above Unsecured loans	60,000	Sundry Debtors	6,20,000
Current Liabilities	3,32,000	Bank	90,000
		Preliminary Expenses	50,000
		Profit & Loss A/c.	7,06,000
	<b>34,00,000</b>		<b>34,00,000</b>

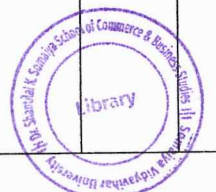
A Scheme of reconstruction has been agreed amongst the shareholders and the creditors and approved by the court with the following salient features.

- Equity shares are to be reduced to Rs.3 each fully paid.
- 9% Preference shareholders have agreed to accept 12% Debentures of face value of Rs.2,40,000, issued at par, in full satisfaction of their claims.
- Interest due on unsecured loans is paid at 40% discount.
- Interest accrued on 11% debentures is paid at 50% Discount.
- 40% of current liabilities are to be reduced to 75% and Balance 60% to be reduced to 80%.
- 20% of stock is obsolete which is sold at 40% of book value.
- Goodwill, preliminary expenses and Debit Balance in the profit and Loss account is to be written off, Rs.66,000 should be provided for doubtful debts and the value of fixed assets should be appreciated by 10%.
- Cost of reconstruction paid Rs.33,640.

Pass Journal entries and prepare Capital Reduction account.

15

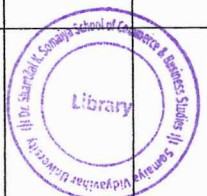
02





<b>April 2026</b>		
<b>Examination: Mid Semester Examination (UG Program)</b>		
<b>Programme code:</b> <b>Programme: B.Com. (Data Science)</b>	<b>Class: TY</b>	<b>Semester: VI</b>
<b>Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies</b>		<b>Name of the Department : Commerce</b>
<b>Course Code: 231U76C602</b>	<b>Name of the Course: Entrepreneurship Management</b>	
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3) Question 1 is compulsory</b>		

Question No.	Question	Max. Marks	CO
Q. 1	<p>"Entrepreneurship is not a monolithic concept; it takes various forms based on innovation, motivation, and scale."</p> <p><b>Identify and explain different types of entrepreneurs</b> and analyze their specific roles in economic development. Provide a real-world example for each type.</p>	15	1
Q 2	<p><b>The Situation:</b> vishrut works as a Senior Developer at a major tech firm. He develops a revolutionary code that could become a standalone app. Instead of quitting to start his own company, he presents it to his CEO, who gives him a dedicated budget and a small team to run the project as a separate wing within the company.</p> <p>a) Is Vishrut an Entrepreneur or an Intrapreneur? Identify <b>some key differences</b> between these roles based on the scenario.</p> <p>b) If Vishrut decides to leave and launch this app independently, what <b>entrepreneurial traits</b> will be most critical for his success in the first year?</p> <p style="text-align: center;"><b>Or</b></p> <p><b>The Situation:</b> Anjali, a traditional weaver from a rural village, attends a 3-month Entrepreneurship Development Program (EDP) sponsored by an NGO. After the training, she stops selling raw fabric and starts a boutique brand that employs 20 local women.</p> <p>c) Which <b>factors in mobility</b> (occupational or geographic) are evident in Anjali's transition from a laborer to a business owner?</p> <p>d) Evaluate the role of <b>Training and Development</b> in this scenario. How did the EDP help in "Entrepreneurial promotion" for someone from a traditional background?</p>	8  7	1  1
Q 3 a)	<p>Sustaining a startup is perhaps the most difficult phase for any entrepreneur. While everyone advocates entrepreneurship as a shortcut to mint money and get rich scheme, the uncertainty and constant pressure to perform is a huge responsibility even for the toughest of individuals.</p> <p>why do startups fail? Analyze any 2 unsuccessful startups in India, along with reasons of their failure.</p>	8  7	2  2
Q 3 a)	<p>Sustaining a startup is perhaps the most difficult phase for any entrepreneur. While everyone advocates entrepreneurship as a shortcut to mint money and get rich scheme, the uncertainty and constant pressure to perform is a huge responsibility even for the toughest of individuals.</p> <p>why do startups fail? Analyze any 2 unsuccessful startups in India, along with reasons of their failure.</p>	15	3



	Or		
b)	Feature any 7 ideas of best business opportunities for women in India, from home based venture to scalable high growth businesses. Support your answer with suitable live examples.	15	
Q.4	<p><b>Case Study: The "Quick-Wash" Launch</b></p> <p><b>The Situation:</b> Two college graduates want to start "Quick-Wash," an on-demand laundry service. They are debating whether to register as a <b>Partnership</b> or a <b>Private Limited Company</b>. They have a business plan but are unsure about the sequence of legal registrations.</p> <p>a) Based on the <b>Forms of Business</b>, which structure would you recommend if they plan to seek venture capital in the future? Why?</p> <p>b) Outline the <b>Steps for starting a small industry</b> that they must follow, from selection of the organization type to the final "Creating and starting the venture" phase.</p> <p>Or</p> <p>c) India's start-up ecosystem is a vibrant tapestry of innovation and entrepreneurship. This flourishing sector has experienced unprecedented growth, giving rise to leading startups that are redefining both the Indian and global markets. Discuss some <b>notable start-ups of recent times</b> in India.</p>	7	4
		8	4
		15	4



09 APR 2026


**SOMAIYA**  
VIDYAVIHAR UNIVERSITY

<b>March 2026</b>		
<b>Examination: End Semester Examination (UG/PG Programmes)</b>		
<b>Programme code: 01</b>	<b>Class: TY BCom</b>	<b>Semester: VI</b>
<b>Programme: B.com -DS</b>		
<b>Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies</b>		<b>Name of the Department: COMMERCE</b>
<b>Course Code: 231U76C604</b>	<b>Name of the Course: Portfolio Management</b>	
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: Use simple calculator.</b>		

Question No.		Max. Marks	CO																		
Q.1.	<p><b>Answer the following questions. (5 Marks each)</b></p> <p>a. Elaborate advantages of the Efficient market theory.</p> <p>b. State and explain meaning and advantages of the Constant Rupee Value Plan.</p> <p>c. From the following data calculate beta of security.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Year</th> <th>return on security percentage</th> <th>return on market portfolio percentage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>10%</td> <td>12%</td> </tr> <tr> <td>2</td> <td>6%</td> <td>5%</td> </tr> <tr> <td>3</td> <td>13%</td> <td>18%</td> </tr> <tr> <td>4</td> <td>-4%</td> <td>-8%</td> </tr> <tr> <td>5</td> <td>13%</td> <td>10%</td> </tr> </tbody> </table>	Year	return on security percentage	return on market portfolio percentage	1	10%	12%	2	6%	5%	3	13%	18%	4	-4%	-8%	5	13%	10%	15	CO2, 3,4
Year	return on security percentage	return on market portfolio percentage																			
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5	13%	10%																			
Q.2.	<p>a. Real estate is considered a long-term investment - describe its concept and evaluate its benefits and limitations.</p> <p style="text-align: center;">OR</p> <p>b. Investment decisions are influenced by multiple factors - explain them in the context of portfolio management.</p> <p>c. Elucidate the bottom-up investment strategy and analyze its distinguishing features in portfolio construction.</p>	15  08  07	CO1																		
Q.3.	<p>a. Explain the concept of aggressive investor and discuss its key characteristics.</p> <p>b. Discuss the nature of unsystematic risk and purchasing power risk in the context of financial markets.</p> <p style="text-align: center;">OR</p> <p>c. Following is information about shares of ABC Ltd , XYZ Ltd and PQR Ltd under different economic conditions at present these three shares are treated at ₹100 each.</p>	08  07  15	CO2																		



Economic condition	probability	Expected price of shares		
		ABC Ltd	XYZ Ltd	PQR Ltd
High growth	0.3	140	150	160
Low growth	0.4	110	100	120
Stagnation	0.2	120	120	130
Recession	0.1	100	80	100

Which company has more risk to invest?

Q.4.

a. Elucidate the role of economic analysis in evaluating the overall investment environment.

08

CO3,4

b. Describe the key advantages of RSI as a technical analysis tool.

07

**OR**

c. Compare the following portfolio performance using Sharpes Treynor's and Jensen's measure.

08

Portfolio	Average Return	Standard deviation	Beta
1	14%	0.25	1.20
2	13%	0.30	0.75
3	10%	0.15	1.20
Market Index	12%	0.25	1.00

Risk free return is 8%.

d. Calculate Expected Return by using CAPM.

07

Particulars	Value		
	A	B	C
Risk-free rate (Rf)	6%	8%	7%
Market return (Rm)	14%	15%	20%
Beta ( $\beta$ )	1.2	1.0	0.9

