



SOMAIYA

VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Bachelor of Commerce (Banking & Finance)	SEM: VI
	APR-2026

Sr. No.	Subject	Available
1.	231U05C601 – Central Banking & Monetary Policy	
2.	231U05C601 – Corporate Banking	
3.	231U05C603 – Indirect Taxation	
4.	231U05C604 – Accounting For Managerial Decision	
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LIBRARY



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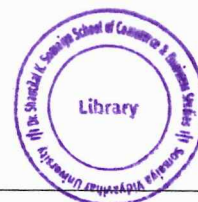
BBF
Sem - VI
30/3/26

March/April 2026		
Examination: End Semester Examination (UG/PG Programmes)		
Programme code: 05	Class: TYBBF	Semester: VI
Programme: Banking & Finance		
Name of the School: Dr. Shantilal K Somaiya School of Commerce and Business Studies	Name of the Department: Accounting & Finance	
Course Code: 231U05C601	Name of the Course: Central Banking & Monetary Policy	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.		Max. Marks	CO
Q1	Conceptual questions (5 Marks each) a. Discuss Accountability and Transparency in Central Banking. b. Explain green bonds in brief. c. Explain the origin and evolution of Central Banking.	15	CO1 CO3 CO1
Q 2	a. Discuss the promotional and developmental functions of a Central Bank. b. Explain the measures taken by Central Banks during the COVID-19 pandemic. OR c. Explain the objectives of the RBI Regulatory Sandbox. d. Explain RBI's Digital Rupee initiative in detail.	08 07 08 07	CO1 CO1 CO2 CO2
Q 3	a. Discuss the origin and functions of the International Bank for Reconstruction and Development. OR b. Explain the organizational structure and functions of the Bank of England. c. Write a note on the Asian Development bank (ADB).	15 08 07	CO3 CO3 CO3
Q 4	a. Explain the autonomy and independence of the Central banking. b. Discuss the evolution and constitution of the Reserve Bank of India. OR c. Discuss the working of the Liquidity Adjustment facility (LAF), Marginal Standing Facility (MSF), Standing Deposit Facility (SDF).	08 07 15	CO1 CO2 CO 4



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B BF
Sem-VI
214126

March/April 2026		
Examination: End Semester Examination (PG Programmes)		
Programme code: 05	Class:	Semester: VI
Programme: Banking & Finance	TYBBF	
Name of the School: Dr. Shantilal K Somaiya School of Commerce and Business Studies		Name of the Department: Accounting & Finance
Course Code: 231U05C601	Name of the Course: CORPORATE BANKING	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Question No.		Max. Marks	CO Attainment
Q.1	<p>Concept based questions. (3 marks each)</p> <p>a) Explain the term Forfeiting</p> <p>b) Describe Conglomerate merger with example.</p> <p>c) Expand the term non-legal recovery measures.</p> <p>d) Elaborate Underwriting as a function of Merchant banking.</p> <p>e) Clarify the concept of Debt restructuring.</p>		<p>CO 1</p> <p>CO 2</p> <p>CO 4</p> <p>CO 3</p> <p>CO 4</p>
Q.2	<p>a) Distinguish between fund-based and non-fund-based credit facilities provided by banks.</p> <p>b) Discuss the concept and importance of corporate debt restructuring (CDR).</p> <p>OR</p> <p>c) Orion Electronics Ltd, a consumer electronics manufacturer, plans to acquire Nova Appliances Ltd, a company producing smart home appliances, to expand its product range and market share. The company appoints financial advisors to evaluate the target company, determine its value, negotiate the deal, conduct due diligence, and complete the acquisition.</p> <p>With reference to the above scenario, explain the process of mergers and acquisition</p>	<p>07</p> <p>08</p> <p>15</p>	<p>CO 1</p> <p>CO 1</p> <p>CO 2</p>
Q.3	<p>Zenith Infrastructure Ltd, a construction company, plans to raise funds for expansion and improve its financial structure. The management appoints financial advisors to evaluate the company's leverage, cash flows, valuation, tax implications and regulatory requirements before making major financial decisions.</p>	15	CO 3

	<p>With reference to the above scenario, explain the importance of corporate advisory services.</p> <p>OR</p> <p>b) Greenpower Energy Ltd, a renewable energy company, plans to set up a large solar power plant. Since the project requires huge investment, the company seeks funding from banks and financial institutions. Before approving the loan, lenders evaluate the project's feasibility, risks, financial projections, and repayment capacity.</p> <p>With reference to the above scenario, explain the process of project finance.</p>	15	CO 3
Q.4	<p>a) Discuss the preparation of a nursing program for sick units.</p> <p>b) Articulate the structure of guidelines on monitoring sick units.</p> <p>OR</p> <p>c) Explain the recovery measures adopted by corporate banks.</p> <p>d) Elaborate the concept of sick units under small scale industries (SSI) sector.</p>	07 08 07 08	CO 4 CO 4 CO 4 CO 4



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3-11-21
BBF
07 APR 2026

April 2026		
Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: 05	Class: TYBBF	Semester: VI
Programme: Banking & Finance		
Name of the School: Dr. Shantilal K Somaiya School of Commerce & Business Studies	Name of the Department: Accounting & Finance	
Course Code: 231U05C603	Name of the Course: Indirect taxation	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Figures to the right indicates the full marks.		
2) Use of simple calculator is allowed.		

Q. No.		Max. Marks	CO														
Q.1	<p>Explain the following concepts: (5 mark each)</p> <p>(A) State whether following activities are supply when done without consideration:</p> <ol style="list-style-type: none"> 1. M/s Damani and Sons Pvt. Ltd. of Mumbai sends goods to its branch at Goa. 2. Mr. Honest, an employee of M/s Govind & Co., completed 25 years of service. He was felicitated and given Rs. 100,000. 3. Navya Vikas is a public charitable trust. They distribute free food and clothes to children. 4. Mr. Shivam took advice from his brother Mr. Abhay who is a Chartered Accountant, for furtherance of his business free of cost. 5 Mr. Varun of Mumbai approaches his brother Mr. Arun, a Chartered Accountant, to advise him on Income Tax matter related to capital gain in respect of his residential property at Pune. <p>(B) Shri Ram Ltd., a registered dealer, furnishes the following information relating to goods sold by it to B Ltd. in the course of intra-State supply.</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>1. Price of the goods</td> <td>3,00,000</td> </tr> <tr> <td>2. Municipal tax</td> <td>4,000</td> </tr> <tr> <td>3. Inspection charges</td> <td>30,000</td> </tr> <tr> <td>4. Subsidy received from Shri Shivaji Trust (as the product is to be used by a blind association)</td> <td>50,000</td> </tr> <tr> <td>5. Late fees for delayed payment (though B Ltd. made late payment but these charges are waived by Shri Ram Ltd.)</td> <td>3,000</td> </tr> <tr> <td>6. Weighment charges [B Ltd. pays to R Ltd. (on behalf of Shri Ram Ltd.)]</td> <td>2,000</td> </tr> </tbody> </table> <p>Determine the value of taxable supply (as per GST law) made by Shri Ram Ltd. Items given in (2) to (6) are not considered while arriving at the price of the goods given in (1).</p> <p>(C) Discuss the features of GST.</p>	Particulars	₹	1. Price of the goods	3,00,000	2. Municipal tax	4,000	3. Inspection charges	30,000	4. Subsidy received from Shri Shivaji Trust (as the product is to be used by a blind association)	50,000	5. Late fees for delayed payment (though B Ltd. made late payment but these charges are waived by Shri Ram Ltd.)	3,000	6. Weighment charges [B Ltd. pays to R Ltd. (on behalf of Shri Ram Ltd.)]	2,000	(15)	CO1,3,4
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Q.2	<p>(A) From the following different services provided by M/s Kumar , You are required to determine whether it is taxable or exempted supply of services.</p> <ol style="list-style-type: none"> 1. Renting of a vacant plot to a manufacturing company Rs. 2,20,000 2. Transportation of Petroleum products for Rs. 45,000 3. Renting of vacant land to a stud farm 1,05,000 4. Processing of raw material to make it fit for production Rs. 2,20,000 5. Packing of pulse for Rs. 25,000 6. Air transport of passenger from Chennai to Manipur Rs, 50,000 7. Renting of commercial property to Mr. Shyam for residential purpose Rs. 1,30,000 8. Transportation of flood relief material via Rail Rs. 50,000 	(08)	CO3																																												
	<p>(B) Kewalya from Mumbai has started business of sale of goods from April 2023. From which month he will be liable for registration as per the provisions of the GST Act.</p> <table border="1" data-bbox="215 734 1212 1115"> <thead> <tr> <th rowspan="2">Month/Year (2023)</th> <th colspan="2">Purchases</th> <th colspan="2">Sales</th> </tr> <tr> <th>Tax free</th> <th>Taxable</th> <th>Tax free</th> <th>Taxable</th> </tr> </thead> <tbody> <tr> <td>April to June</td> <td>3,50,000</td> <td>1,35,000</td> <td>5,50,000</td> <td>8,00,000</td> </tr> <tr> <td>July</td> <td>2,500</td> <td>24,000</td> <td>6,00,000</td> <td>5,60,000</td> </tr> <tr> <td>August</td> <td>3,500</td> <td>52,000</td> <td>1,00,000</td> <td>6,50,000</td> </tr> <tr> <td>September</td> <td>3,000</td> <td>25,000</td> <td>4,00,000</td> <td>2,80,000</td> </tr> <tr> <td>October</td> <td>4,500</td> <td>72,000</td> <td>2,50,000</td> <td>7,50,000</td> </tr> <tr> <td>November</td> <td>6,000</td> <td>2,25,000</td> <td>4,500</td> <td>3,60,000</td> </tr> <tr> <td>December</td> <td>9,000</td> <td>75,000</td> <td>7,000</td> <td>84,000</td> </tr> </tbody> </table> <p style="text-align: center;">OR</p>	Month/Year (2023)	Purchases		Sales		Tax free	Taxable	Tax free	Taxable	April to June	3,50,000	1,35,000	5,50,000	8,00,000	July	2,500	24,000	6,00,000	5,60,000	August	3,500	52,000	1,00,000	6,50,000	September	3,000	25,000	4,00,000	2,80,000	October	4,500	72,000	2,50,000	7,50,000	November	6,000	2,25,000	4,500	3,60,000	December	9,000	75,000	7,000	84,000	(07)	CO2
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	<p>(C) Discuss the Genesis of GST in India.</p>	(07)	CO1																																												
	<p>(D) Describe the turnover limit in case of composition levy for goods and services.</p>	(08)	CO3																																												
Q.3	<p>(A) M/s. Shree Enterprises, registered in Rajasthan, provides the following details for the month of June. Calculate the Net GST Liability for the month. There is no opening ITC balance. Transactions during the month :</p> <table border="1" data-bbox="215 1496 1244 1809"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Sold goods @ 18% GST in Jaipur</td> <td>4,20,000</td> </tr> <tr> <td>Sold goods @ 12% GST in Udaipur</td> <td>3,60,000</td> </tr> <tr> <td>Sold goods @ 5% GST in Jodhpur</td> <td>2,40,000</td> </tr> <tr> <td>Purchased goods @ 18% GST from Mumbai</td> <td>6,00,000</td> </tr> <tr> <td>Purchased goods @ 12% GST from Delhi</td> <td>3,00,000</td> </tr> <tr> <td>Provided services @ 18% GST in Bhopal</td> <td>5,50,000</td> </tr> <tr> <td>Availed services @ 28% GST from Lucknow</td> <td>1,20,000</td> </tr> </tbody> </table> <p>Note: Excess IGST credit to be utilized first against CGST and then SGST.</p> <p style="text-align: center;">OR</p>	Particulars	₹	Sold goods @ 18% GST in Jaipur	4,20,000	Sold goods @ 12% GST in Udaipur	3,60,000	Sold goods @ 5% GST in Jodhpur	2,40,000	Purchased goods @ 18% GST from Mumbai	6,00,000	Purchased goods @ 12% GST from Delhi	3,00,000	Provided services @ 18% GST in Bhopal	5,50,000	Availed services @ 28% GST from Lucknow	1,20,000	(15)	CO5																												
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	<p>(B) Discuss the provisions of “E-way bill”.</p>	(07)	CO6																																												
	<p>(C) Explain the procedure of Provisional assessment.</p>	(08)	CO5																																												



Q.4	(A) Determine the Time of Supply in following independent cases: assuming GST provisions regarding RCM:	(07)	CO4																																
<table border="1"> <thead> <tr> <th data-bbox="256 282 432 412">Sr. No</th> <th data-bbox="432 282 660 412">Date of Provision of Service</th> <th data-bbox="660 282 927 412">Date of Invoice</th> <th data-bbox="927 282 1195 412">Date of payment</th> </tr> </thead> <tbody> <tr> <td data-bbox="256 412 432 463">1</td> <td data-bbox="432 412 660 463">20-10-2023</td> <td data-bbox="660 412 927 463">25-10-2023</td> <td data-bbox="927 412 1195 463">26-11-2023</td> </tr> <tr> <td data-bbox="256 463 432 515">2</td> <td data-bbox="432 463 660 515">25-10-2023</td> <td data-bbox="660 463 927 515">20-10-2023</td> <td data-bbox="927 463 1195 515">30-12-2023</td> </tr> <tr> <td data-bbox="256 515 432 566">3</td> <td data-bbox="432 515 660 566">21-10-2023</td> <td data-bbox="660 515 927 566">25-10-2023</td> <td data-bbox="927 515 1195 566">06-11-2023</td> </tr> <tr> <td data-bbox="256 566 432 618">4</td> <td data-bbox="432 566 660 618">30-10-2023</td> <td data-bbox="660 566 927 618">18-10-2023</td> <td data-bbox="927 566 1195 618">25-12-2023</td> </tr> <tr> <td data-bbox="256 618 432 669">5</td> <td data-bbox="432 618 660 669">30-12-2023</td> <td data-bbox="660 618 927 669">12-11-2023</td> <td data-bbox="927 618 1195 669">15-01-2023</td> </tr> <tr> <td data-bbox="256 669 432 721">6</td> <td data-bbox="432 669 660 721">26-10-2023</td> <td data-bbox="660 669 927 721">08-12-2023</td> <td data-bbox="927 669 1195 721">09-12-2023</td> </tr> <tr> <td data-bbox="256 721 432 775">7</td> <td data-bbox="432 721 660 775">06-10-2023</td> <td data-bbox="660 721 927 775">15-10-2023</td> <td data-bbox="927 721 1195 775">21-10-2023</td> </tr> </tbody> </table>				Sr. No	Date of Provision of Service	Date of Invoice	Date of payment	1	20-10-2023	25-10-2023	26-11-2023	2	25-10-2023	20-10-2023	30-12-2023	3	21-10-2023	25-10-2023	06-11-2023	4	30-10-2023	18-10-2023	25-12-2023	5	30-12-2023	12-11-2023	15-01-2023	6	26-10-2023	08-12-2023	09-12-2023	7	06-10-2023	15-10-2023	21-10-2023
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6	26-10-2023	08-12-2023	09-12-2023																																
7	06-10-2023	15-10-2023	21-10-2023																																
(B) Determine place of supply in given situations and justify with reasons:		(08)	CO4																																
<p>1. Mr Umesh a dancer based in Mumbai, travels to Delhi for a performance at Delhi's Pragati Maidan.</p> <p>2. M/s. BSNL Ltd. based in Delhi, supplied a landline to M/s Speak up, in their office at Mathura, Uttar Pradesh.</p> <p>3. M/s. A.K. Enterprise of Pune, Maharashtra sells 60 LCD sets to M/s. K.A. Enterprises, Jalgaon, Maharashtra for delivery at Jalgaon, Maharashtra.</p> <p>4. Mr. Rohit a resident of Rajasthan, travels by Jet Airlines from Mumbai to Chennai and gets travel insurance done in Gujrat.</p>																																			
OR																																			
(C) list down the activities treated as a Supply of neither goods nor services u/s 7 (2) (a) schedule III.		(08)	CO3																																
(D) Discuss the records to be maintained u/s 65 and discuss the retention periods of accounts.		(07)	CO6																																



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Sem - VI
BBF
09 APR 2026

April 2026		
Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: 05	Class: TYBBF	Semester: VI
Programme: Banking & Finance		
Name of the School: Dr. Shantilal K Somaiya School of Commerce & Business Studies		Name of the Department: Accounting & Finance
Course Code: 231U05C604	Name of the Course: Accounting for Managerial Decision	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Figures to the right indicates the full marks.		
2) Use of simple calculator is allowed.		

Q. No.		Max. Marks	CO																													
Q.1	<p>Attempt the following: (5 mark each)</p> <p>(A) PQR Ltd furnished the following information for the year ended 2019-20:-</p> <table border="1"> <tr> <td>Opening balance of Debtors</td> <td>4,20,000</td> </tr> <tr> <td>Closing Balance of Debtors</td> <td>5,60,000</td> </tr> <tr> <td>Total sales</td> <td>12,00,000</td> </tr> <tr> <td>Cash sales</td> <td>20% of total sales</td> </tr> </table> <p>Calculate the following:</p> <p>(i) Debtor turnover ratio</p> <p>(ii) the average collection period (assuming 365 days a year) for the year 2019-20.</p> <p>(iii) Comment on the collection policy of the company.</p> <p>B) Find out funds from operating activities from the following information:</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>2022 (Rs.)</th> <th>2023 (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Profit & loss Account</td> <td>40,000</td> <td>50,000</td> </tr> <tr> <td>General Reserve</td> <td>60,000</td> <td>65,000</td> </tr> <tr> <td>Provision for Depreciation</td> <td>40,000</td> <td>48,000</td> </tr> <tr> <td>Goodwill</td> <td>8,000</td> <td>5,000</td> </tr> <tr> <td>Sundry debtors</td> <td>15,000</td> <td>7,000</td> </tr> <tr> <td>creditors</td> <td>20,000</td> <td>18,000</td> </tr> </tbody> </table> <p>A machinery sold for Rs. 15,000 (book value was Rs. 12,000).</p> <p>C) Discuss the advantages of adequate working capital.</p>	Opening balance of Debtors	4,20,000	Closing Balance of Debtors	5,60,000	Total sales	12,00,000	Cash sales	20% of total sales	Particulars	2022 (Rs.)	2023 (Rs.)	Profit & loss Account	40,000	50,000	General Reserve	60,000	65,000	Provision for Depreciation	40,000	48,000	Goodwill	8,000	5,000	Sundry debtors	15,000	7,000	creditors	20,000	18,000	(15)	CO2 3,4
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Q. 2	<p>(A) Prepare Comparative Revenue Statement in Vertical Form of Aman ltd. From the Following Detail:</p> <p style="text-align: center;">Aman Ltd.</p> <p style="text-align: center;">Profit and Loss A/c for the year ended 31st march</p> <table border="1"> <thead> <tr> <th>Particulars(DEBIT)</th> <th>2018 (Rs.)</th> <th>2019 (Rs.)</th> </tr> </thead> <tbody> <tr> <td>To Opening stock</td> <td>2,25,000</td> <td>3,00,000</td> </tr> <tr> <td>To Purchases</td> <td>22,50,000</td> <td>32,10,000</td> </tr> <tr> <td>To Interest Paid</td> <td>1,50,000</td> <td>1,50,000</td> </tr> </tbody> </table>	Particulars(DEBIT)	2018 (Rs.)	2019 (Rs.)	To Opening stock	2,25,000	3,00,000	To Purchases	22,50,000	32,10,000	To Interest Paid	1,50,000	1,50,000	(15)	CO1																	
Particulars(DEBIT)	2018 (Rs.)	2019 (Rs.)																														
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To Purchases	22,50,000	32,10,000																														
To Interest Paid	1,50,000	1,50,000																														

To Depreciation:		
Furniture	15,000	15,000
Machinery	36,000	30,000
To Administrative Exp.	2,94,000	4,41,000
To Selling Exp.	4,56,000	7,53,000
To Carriage Outward	75,000	3,15,000
To Loss on sale of machinery	-	15,000
To Wages	1,95,000	3,00,000
To Provision for Tax	5,70,000	4,35,000
To Net Profit	5,70,000	4,35,000
	48,36,000	63,99,000
Particulars (CREDIT)	2018 (Rs.)	2019 (Rs.)
By Sales	45,00,000	60,00,000
By Closing Stock	3,00,000	3,60,000
By Dividend	12,000	39,000
By Profit on Sales of investment	24,000	-
	48,36,000	63,99,000

OR

(B) Following is the Balance Sheet of Sujal Ltd as on 31st March 2022

(15)

CO1

<i>Liabilities</i>	<i>Amount</i>	<i>Asset</i>	<i>Amount</i>
Equity Share Capital	1,50,000	Land & Building	2,10,000
10% Debentures	80,000	Plant & Machinery	90,000
5% Bank Loan	1,05,000	Goodwill	20,000
General Reserve	25,500	Investments	45,000
Profit & Loss Account	35,500	Sundry Debtors	22,500
Share Premium	15,250	Bills Receivable	33,750
Sundry Creditors	18,750	Cash & Bank	8,500
Bills Payable	11,850	Share Issue Expenses	9,000
O/s Expenses	8,150	Preliminary Expenses	11,250
	4,50,000		4,50,000

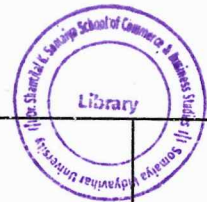
Convert the above balance sheet into vertical form and then into common size statement.

Q. 3 (A) From the following Financial Statements of Rimzim Ltd., You are required to calculate :

(15)

CO2

- i) Debt-equity Ratio
- ii) Quick Ratio
- iii) Proprietary Ratio
- iv) Capital gearing ratio
- v) Stock to working capital Ratio.



Liabilities	₹	Assets	₹
Equity Share Capital	10,00,000	Goodwill	5,00,000
6% Preference Share Capital	5,00,000	Plant and Machinery	6,00,000
General Reserve	1,00,000	Land and Building	7,00,000
10% Debentures	2,00,000	Furniture	1,00,000
Profit and Loss A/c	4,00,000	Stock in Trade	6,00,000
Provision for Taxation	1,76,000	Bills Receivable	30,000
Bills Payable	1,24,000	Debtors	1,50,000
Bank Overdraft	1,20,000	Bank	2,20,000
Creditors	2,80,000		
	29,00,000		29,00,000

OR

(B) Following is the Trading and P & L A/c of Aaradhya Ltd. for the year ended 31st March 2025. You are required to calculate

- Gross Profit Ratio
- Operating Cost Ratio
- Stock turnover Ratio
- Expenses ratio
- Net Profit Ratio

(15)

CO2

Particular	Rs.	Particular	Rs.
To Opening Stock	85,000	By Sales	10,50,000
To Purchases	6,20,000	By Closing Stock	95,000
To Wages	2,40,000		
To Gross Profit c/d	2,00,000		
	11,45,000		11,45,000
To Salaries	35,000	By Gross Profit b/d	2,00,000
		By Interest on Investment	8,000
To Rent	8,000		
To General expenses	18,000		
To Selling Expenses	12,000		
To Depreciation	40,000		
To Interest paid	7,000		
To Provision for Tax	28,000		
To Net Profit c/d	60,000		
	2,08,000		2,08,000

Q.4

(A) Following are balance sheets of Nupur limited as on 31st March.

(15)

CO3

Liabilities	2024 Amt	2025 Amt	Asset	2024 Amt	2025 Amt
Equity Capital	2,50,000	3,00,000	Building	3,50,000	3,35,000
8% Pref Capital	1,50,000	1,00,000	Machinery	1,00,000	2,80,000
10% Debentures	2,00,000	2,50,000	Investment	2,70,000	2,00,000

Profit & Loss Acc	50,000	90,000	Debtors	37,750	57,250
Capital Reserve	30,000	45,000	Bills	25,250	40,150
Provision for Tax	80,000	90,000	Receivable	10,000	20,100
Proposed Dividend	50,000	70,000	Cash Balance	55,000	37,500
Sundry Creditors	31,250	41,750	Bank Balance	22,000	20,000
Bills Payable	28,750	3,250	Preliminary Exp		
	8,70,000	9,90,000		8,70,000	9,90,000

Following further information is provided:

- Company charge Depreciation on Machinery @ 20% on Opening Balance
- Profit on revaluation of Building is credited to Capital Reserve Account
- Company redeems preference shares of Rs. 50,000 at 10% premium.

You are required to prepare cash flow statement as per AS 3 of the companies act 2013.

OR

(B) From the following information provided by M/s. Bhairav & Co. Pvt. Ltd., prepare a statement showing working capital requirements for the year 2025-26:

- Estimated sales for the year 2025-26 Rs.32,40,000/-
- Estimated cost structure ratios to selling price-raw materials 60%, labour 20% and overheads 10%.
- Selling price Rs.30/- per unit.
- Raw materials remain in stock for 2 months.
- Materials remain in process for 1 month.
- Finished goods remain in stock for 1 month.
- Customers are allowed 2 months credit.
- Suppliers allow 1 month credit.
- Time lag in payment of wages is one month.
- Time lag in payment of overheads is half a month.
- Cash & Bank Balance is expected to be 25% of the debtors.
- Provide a margin of safety at 10%.
- Debtors are to be calculated at selling price.
- During the manufacturing process labor and overhead accrue evenly.

(15)

CO4