



# SOMAIYA

## VIDYAVIHAR UNIVERSITY

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

### QUESTION PAPERS

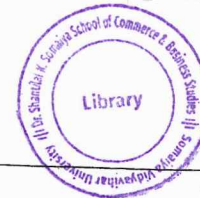
<b>BRANCH: Minor</b>	<b>SEM: IV</b>
	<b>APR-2026</b>

Sr. No.	Subject	Available
1.	231UV406 – Minor in Management	
2.	131U77C404 – Financial Management II	
3.	231UV404 – CRM & MM	
4.	Derivative Market (Minor in Financial Market)	
5.	Minor in Taxation	
6.	231UV602 – Minor in Finance (Financial Management)	
7.	231UV417 – Minor in Accounting	
8.	231U05M401 – E Commerce (Minor in Banking & Finance)	
9.		
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13.		



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**SOMAIYA**  
VIDYAVIHAR UNIVERSITY


Semester (November 2025 to March 2026)		
Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: <del>05</del> /07	Class: SY	Semester: IV
Programme: Minor <b>BBA</b>		
Name of the Constituent College: S K Somaiya College	Name of the Department: Business Studies	
Course Code: 231UV406	Name of the Course: minor in management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary		

Question No.		Max. Marks	CO Attainment
Q.1.	<p>For the last 9 years we have been saving the lives of people every weekend. Remember this! You don't have to worry about hosting a party and dealing with the dreaded task of cleaning up the next day. Hangover Helpers take the headache out of party planning.</p> <p>It doesn't matter what sort of party it is, from a friends gathering while the parents are away, a sporting function celebrating a huge win, or a stag or hens do – the Hangover Helpers staff will come prepared to make the place look like the party has never happened. The staff will happily clean-up and have the place smelling fresh. They will have drinks in tow to help with that hangover too. Stay in and relax while we clean or head out and enjoy the weekend.</p> <p>Hangover Helpers prides itself on using environmental friendly products and they understand that cleaning is the worst part of hosting a party.</p> <p>We aren't just party cleaners we also have bar staff &amp; glassware for hire so can help you cater for your whole event and once again keep that headache away!</p>	15	CO1

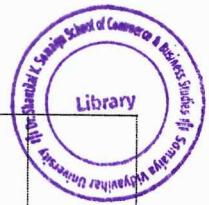
	Lets get the party started ...cleaned up!!		
A.	Draw the chart of different revenue streams that Hangover Helpers can Build	08	
B.	Illustrate are the challenges for hangover helpers to venture in a market like India.	07	
Q.2.A	Demonstrate with example and diagram transition from 1P to 5P logistics	15	CO3
	OR		
Q.2.B	Mr.Anant is an upcoming entrepreneur, showcase to him the different options of funding Available to him.	15	CO2
Q.3.A.	Distinguish between Entrepreneur and Intrapreneur	15	CO1
	OR		
Q.3.B.	Draw and demonstrate the importance of 7R of logistics	15	CO4
Q.4.A.	Draw the flowchart and explain the steps or sequence in a business plan	15	CO2
	OR		
Q.4.B.	Justify the below statement of “ Green logistics is inevitable for the future”	15	CO3

B.com (DS)  
13/4/26  
11/7/04



<b>Semester: March 2026</b>		
<b>Examination: ESE Examination March 2026UG Programme)</b>		
<b>Programme code: 77</b> <b>Programme: B.Com(with specilisation in DS)</b>	<b>Class: SY</b>	<b>Semester: IV</b>
<b>Name of the Constituent College: SKSCBS</b>	<b>Name of the department: Commerce</b>	
<b>Course Code: 131U77C404</b>	<b>Name of the Course: Financial Management – II</b>	<b>Duration: 2 Hrs</b> <b>Max. Marks: 60</b>
<b>Instructions:</b>		

Question No.		Max. Marks	CO																																				
Q-1 A	<p>A company wants to raise 3,00,000</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Plan</th> <th>equity</th> <th>Debt</th> <th>Preference</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> <tr> <td>C</td> <td>50%</td> <td></td> <td>50%</td> </tr> </tbody> </table> <p>COST OF DEBT = 8%            COST OF PREFERNCE = 10%            EQUITY SHARE FACE VALUE = 10            EACH SHARE WILL BE ISSUED AT PAR            EBIT = 80,000            CALC EPS FOR EACH PLAN AND INDIFFERENCE POINT</p> <p>OR</p>	Plan	equity	Debt	Preference	A	100%			B	50%	50%		C	50%		50%	15	04																				
Plan	equity	Debt	Preference																																				
A	100%																																						
B	50%	50%																																					
C	50%		50%																																				
Q-1 B	<p>Following are the details of 5 companies – A, B, C, D AND E. Calculate market price as per Gordon and walter model</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Particulars</th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> <th>E</th> </tr> </thead> <tbody> <tr> <td>Profit after tax</td> <td>1,50,000</td> <td>15,00,000</td> <td>21,00,000</td> <td>31,00,000</td> <td>12,00,000</td> </tr> <tr> <td>Number of equity shares</td> <td>1,00,000</td> <td>1,00,000</td> <td>1,00,000</td> <td>1,00,000</td> <td>1,00,000</td> </tr> <tr> <td>Dividend pay-out ratio</td> <td>35%</td> <td>45%</td> <td>55%</td> <td>65%</td> <td>70%</td> </tr> <tr> <td>Normally earns</td> <td>12%</td> <td>10%</td> <td>15%</td> <td>20%</td> <td>12.5%</td> </tr> <tr> <td>Growth rate</td> <td>5%</td> <td>15%</td> <td>8%</td> <td>9%</td> <td>10%</td> </tr> </tbody> </table>	Particulars	A	B	C	D	E	Profit after tax	1,50,000	15,00,000	21,00,000	31,00,000	12,00,000	Number of equity shares	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	Dividend pay-out ratio	35%	45%	55%	65%	70%	Normally earns	12%	10%	15%	20%	12.5%	Growth rate	5%	15%	8%	9%	10%	15	03
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A	X ltd acquires Y ltd. Following information is available for both the	15	02																																				

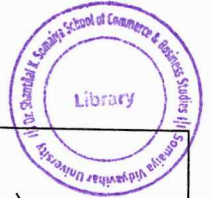


Q 2	<p>Answer any <b>FIVE</b> Questions of 3 Marks each (5x3 marks)</p> <ol style="list-style-type: none"><li>1. Derive Bragg's law.</li><li>2. What are Miller indices? Draw (1 0 0), ( 1 1 0) and (1 1 0) planes</li><li>3. What is the difference between type 1 and type 2 super conductors. Provide examples.</li><li>4. Provide examples of three major type of instrumentation for astronomical studies.</li><li>5. What is GMRT. Explain its significance.</li><li>6. What are the basic type of forces in Nature. Make a comparison of the order of magnitudes.</li><li>7. X-rays of wave length 0.154nm are shined on a crystal of atomic layer spacing 0.18 nm. Calculate the angle of the first order diffraction peak.</li></ol>	15	
Q3	<p>Answer any <b>THREE</b> Questions of 5 Marks each (3x5 marks)</p> <ol style="list-style-type: none"><li>1. Provide expressions for Boltzmann distribution, Fermi Dirac Distribution and Bose Einstein distribution. Provide examples of particles which obeys these</li><li>2. Outline the standard model of particle physics. Draw a representative digram and position Higgs Boson in it. How heavy is a Higgs boson?</li><li>3. Outline the major features of liquid drop model of Nucleus.</li><li>4. Contrast between Shell model of Nucleus and Bohr model of atom. Comment on the energy levels of neutrons and protons.</li><li>5. Explain the production of X-rays using a neat digram. What was the significance of a rotating anode generator and why rotations?</li><li>6. Obtain the Microscopic form of Ohm's law.</li></ol>	15	



**SOMAIYA**  
VIDYAVIHAR UNIVERSITY

Minor Marketing  
BFM Sem-IV (R)  
Month-2026  
27/3/24



Semester (July 2024 to November 2024)			
Examination: End Semester Examination November 2024 (UG Programmes)			
Programme code:	Class: SY	Semester: IV	
Programme: Minor in Marketing			
Name of the Constituent College: Dr. Shantilal K somaiya School of Commerce and Business studies		Name of the Department: Business Studies	
Course Code: 231UV404	Name of the Course: CRM &MM		
Duration : 2 Hrs.	Maximum Marks : 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary			

Question No.		Max. Marks	CO Attainment
Q.1.	<p>Case study</p> <p>TechSolutions Pvt. Ltd. is an IT service company providing software development and technical support services to international clients. In the early years, the company relied mainly on personal relationships and manual records to manage customer interactions.</p> <p>As the company expanded and started serving clients across different countries, managing customer relationships became more complex. Customer queries were handled by different departments, resulting in delayed responses and inconsistent communication. To address these challenges, TechSolutions adopted an advanced CRM platform integrated with its internal information systems. The system recorded every customer interaction, tracked service requests, and stored important customer information in a centralized database.</p>	15	CO1

	<p>The company also conducted regular customer satisfaction surveys and market research to gather feedback about service quality. The insights obtained from this research helped the management improve service delivery and introduce new solutions tailored to client needs.</p> <p>With the help of CRM analytics, the company could identify profitable clients, understand customer requirements, and provide personalized service. As a result, customer retention improved significantly, and the company gained a competitive advantage in the global IT services market.</p> <p><b>Questions</b></p> <ol style="list-style-type: none"> <li>1. Evaluate the importance of CRM systems in managing customer relationships in the IT sector.</li> <li>2. Discuss how CRM and information technology act as enablers for the growth of customer relationship management.</li> <li>3. Explain how customer data analysis and market research contribute to better decision-making and customer satisfaction.</li> </ol>		
Q.2.A	A telecom company is facing high customer churn due to increasing competition. Apply the principles of Customer Relationship Management (CRM) to suggest strategies the company can adopt to improve customer satisfaction and build long-term customer relationships.	15	CO2
	OR		
Q.2.B	Analyze how Market Basket Analysis and RFM (Recency, Frequency, Monetary) Analysis can help organizations understand customer purchasing behavior. Explain how these analytical tools can be used to design effective customer loyalty programs and improve customer retention.	15	CO2
Q.3.A.	Analyze the factors influencing media planning decisions in advertising campaigns. Discuss how elements such as target audience, marketing	15	CO3



	objectives, budget, and media characteristics affect the selection of appropriate media for advertising.		
	OR		
Q.3.B.	Analyze the organizational structure of a media company and explain how different departments such as media planning, media buying, research, and creative teams work together to execute successful advertising campaigns.	15	CO3
Q.4.A.	A multinational company wants to promote its brand across both urban and semi-urban markets. Evaluate the effectiveness of traditional media (print, television, radio, and OOH) in comparison with emerging media (online, mobile, gaming, in-store, and interactive media). Based on your evaluation, create a balanced media mix plan that ensures maximum reach, cost efficiency, and audience engagement.	15	CO4
	OR		
Q.4.B.	A company is planning to launch a new health beverage targeting young professionals. Create a media strategy by defining the target group, prioritizing markets, selecting an appropriate media mix, and deciding media weights to ensure effective communication with the target audience.	15	CO4



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BFM  
Sem-IV

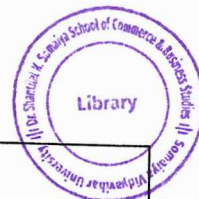
<b>March/April 2026</b>		
<b>Examination: End Semester Examination (UG/PG Programmes)</b>		
<b>Programme Code:</b> <b>Programme: Minor in Financial Markets</b>	<b>Class: SY</b>	<b>Semester: IV</b>
<b>Name of the School: Dr. Shantilal K Somaiya School of Commerce and Business Studies</b>	<b>Name of the Department: Accounting &amp; Finance</b>	
<b>Course Code:</b>	<b>Name of the Course: Derivative Market</b>	
<b>Duration : 2 Hrs.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions:</b> 1) Question No. 1 is compulsory 2) Attempt any three questions from Q2 to Q6 3) Draw neat diagrams wherever required 4) Assume suitable data if necessary 5) Figures to the right indicate the full marks.		

Question No.		Max. Marks	CO
Q1			
a)	Explain the features of the Commodity Market.	5	CO1
b)	Elucidate the meaning and types of options.	5	CO3
c)	Discuss the meaning of Forward Contract and explain its features.	5	CO2
Q 2			
a)	Differentiate between Forward Contracts and Futures Contracts.	7	CO1
b)	Explain the trading & participation in commodities market.	8	
	<b>OR</b>		
c)	An investor takes position in the futures market through the following transactions: a) Buys 4 contracts of Infosys at ₹1,500 with a lot size of 250, which expires at a final settlement price of ₹1,620. b) Sells 6 contracts of ICICI Bank at ₹920 with a lot size of 150, which expires at ₹890. Calculate the Profit/Loss and draw payoff diagrams.	15	CO2
Q 3 a)	Discuss in detail Moneyness of Options and the types	15	CO3
	<b>OR</b>		
b)	Discuss various types of options pricing models	7	CO3
c)	Illustrate the mechanism of Iron Condor strategy using relevant examples	8	CO4
Q 4 a)	Explain the concept and use of "Hedging Using Index Futures" and discuss Short and Long Hedging Strategies.	15	CO4
	<b>OR</b>		
b)	Discuss in detail the mechanism of Butterfly Strategy using relevant examples and graphs.	15	CO4



**SOMAIYA**  
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BCAF  
Minor  
27/3/26



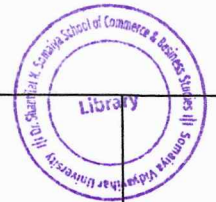
March/April - 2026

Examination: In Semester Examination (UG - Programmes)

<b>Programme code: 02</b>		<b>Class: s.y.</b>	<b>Semester: IV</b>
<b>Programme: Accounting and Finance</b>			
<b>Name of the School: Dr. Shantilal K Somaiya School of Commerce and Business Studies</b>		<b>Name of the Department : Accounting and Finance</b>	
<b>Course Code:</b>	<b>Name of the Course: Minor in Taxation</b>		
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>		
<b>Instructions:</b>			
1) Q.No 2 to Q.No 4 are compulsory with Internal Choice.			
2) Q.No 1. is compulsory.			
3) Each Questions carries 15 marks.			
4) Figures to the right indicate marks assigned to the questions.			
5) Working notes should form part of your answer.			

Q.No.		Max. Marks	CO
Q.1.	Conceptual Questions		
a)	Name any 5 items that be imported duty free under the baggage policy of customs.	05	03
b)	Explain the concept of Electronic cash ledger in short.	05	01
c)	Discuss the components of FTP.	05	04
Q.2.A]	Shine Enterprises is a newly started business in Mumbai and they are planning to register under GST. you are required to answer following queries they have: 1) When are they liable for registration? 2) What is the procedure for GST registration?	08	02
Q.2.B]	Discuss in detail the concept of casual taxable person and non-resident taxable person and procedure to be followed by them.	07	02
<b>OR</b>			
Q.2.C]	Determine the effective date of registration in the following instances:  (i) The aggregate turnover of M Ltd, engaged in taxable supply of services in the state of Punjab, exceeded Rs.20 lakhs on 25th August 2025. It applies for registration on 19th September 2025 and is granted registration certificate on 29th September 2025.  (ii) What will be your answer, if in the above scenario, Madhu Ltd. Submits the application for registration on 27th September 2025 and is granted registration on 5th October 2017?	08	03
Q.2.D]	Determine whether registration is required in each of the following cases:  a) Mr. Abhishek from Assam exclusively engaged in supply of shoes. Turnover is Rs.22 lakhs. Is registration required u/s 22(1)?	07	03

	<p>b) Mr. Abhishek from Assam exclusively engaged in supply of Pan Masala. Turnover is Rs.22 lakhs. Is registration required u/s 22(1)?</p> <p>c) Pankaj of Assam exclusively engaged in supply of services. Aggregate turnover is Rs.22 lakhs. Is registration required u/s 22(1)?</p>																													
Q.3.A]	<p>B Ltd. have imported a machine from US. From the following particulars furnished by them, arrive at the assessable value for purpose of Customs duty payable.</p> <p>(a) FOB cost of the machine 10,000 US \$</p> <p>(b) Air freight, loading, unloading and handling charges associated with the delivery of imported goods to place of importation — 3,000 US \$.</p> <p>(c) Engineering and design charges paid to a firm is US = 500 US\$</p> <p>(d) License fee related to imported goods payable by buyer as condition of sale @20% of FOB cost.</p> <p>(e) Materials supplied by buyer free of cost valued at ₹.20,000</p> <p>(f) Insurance paid to insurer in India ₹.6, 000.</p> <p>(g) Buying commission paid by buyer to his agent in US = 100 US\$</p> <p>(h) Importer paid ₹.5, 000 towards demurrage charges for early in clearing machine from Airport.</p> <p>(i) CBEC notified 1\$ = ₹.70.25 and Inter Bank exchange rate as arrived by the authorized dealer = ₹.72.50 per \$.</p>	15	03																											
<b>OR</b>																														
Q.3.B]	<p>Mr. Patil Ltd imported a Machine from Japan in January 2025. The details in this regard are as under:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Particulars</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td>F.O.B of Machine (CAD)</td> <td style="text-align: right;">24,000</td> </tr> <tr> <td>Air Freight (CAD)</td> <td style="text-align: right;">7,500</td> </tr> <tr> <td>License fees required to be paid by buyer (CAD)</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td>Buying commission paid in India(INR)</td> <td style="text-align: right;">50,000</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 25%;">Particulars</th> <th rowspan="2" style="width: 10%;">Date</th> <th rowspan="2" style="width: 10%;">BCD</th> <th colspan="2" style="width: 55%;">Exchange Rate</th> </tr> <tr> <th style="width: 20%;">Notified by CBEC</th> <th style="width: 35%;">Inter Bank Rate</th> </tr> </thead> <tbody> <tr> <td>Date of bill of entry</td> <td>15-01-2025</td> <td>10%</td> <td>CAD 1 = INR 54</td> <td>CAD 1 = INR 52</td> </tr> <tr> <td>Date of arrival of aircraft</td> <td>18-01-2025</td> <td>14%</td> <td>CAD 1 = INR 55</td> <td>CAD 1 = INR 53</td> </tr> </tbody> </table> <p>IGST U/s 3(7) of Customs Tariff Act 1975 is 12%. Insurance details are not available.</p> <p>You are required to compute the total custom duty payable and calculate value of Imported goods.</p>	Particulars	Amount	F.O.B of Machine (CAD)	24,000	Air Freight (CAD)	7,500	License fees required to be paid by buyer (CAD)	1,000	Buying commission paid in India(INR)	50,000	Particulars	Date	BCD	Exchange Rate		Notified by CBEC	Inter Bank Rate	Date of bill of entry	15-01-2025	10%	CAD 1 = INR 54	CAD 1 = INR 52	Date of arrival of aircraft	18-01-2025	14%	CAD 1 = INR 55	CAD 1 = INR 53	15	03
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Date of arrival of aircraft	18-01-2025	14%	CAD 1 = INR 55	CAD 1 = INR 53																										
Q.4.A]	Explain remission of duty and rebatement of duty under customs Act.	08	03																											
Q.4.B]	<p>Mr. Ajay an Indian Resident and an engineer by profession, who was engaged in profession in USA for 10 months brought with him on 10<sup>th</sup> April, 2019. The following used item on his return to India.</p> <p>a) Used personal effects ₹90,000</p> <p>b) Digital video disk player ₹10,000</p> <p>c) Music System ₹60,000</p> <p>d) Ait Conditioner ₹45,000</p> <p>e) Microwave Oven ₹30,000</p> <p>f) Fax Machine ₹58,000</p>	07	03																											

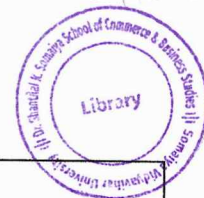


	g) Domestic Refrigerator of 315 Litre ₹1,00,000 h) One Laptop ₹50,000 i) Jewellery 18 gm ₹60,000 Calculate Custom duty payable by him. Custom duty is 35% and SWS is 10%		
	<b>OR</b>		
Q.4.C]	Mona Ltd wants to import certain goods under advance authorization scheme of the customs and use the raw material to manufacture finished goods to be exported to Australia. You are required to guide the company the advance authorization process and its validity as well as privileges for an exporter in India.	08	04
Q.4.D]	Explain the concept of deemed exports in detail.	07	04



**SOMAIYA**  
VIDYAVIHAR UNIVERSITY

sem IV Minor  
Acc. & Fin  
27/3/26



<b>March/April 2026</b>		
<b>Examination: End Semester Examination (UG/PG Programmes)</b>		
<b>Programme code: 02</b>	<b>Class: SY</b>	<b>Semester: IV</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: 231UV602</b>	<b>Name of the Course: Minor in Finance Financial Management</b>	
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: 1) Question 1 is compulsory</b>		
<b>2) All questions carry equal marks</b>		

Question No.		Max. Marks	CO									
Q1 (a)	<p>BrightTech Ltd. belongs to a risk class for which the appropriate capitalization rate is 12%. The company currently has 80,000 shares outstanding, each selling at ₹120. The firm is considering declaring a dividend of ₹8 per share at the end of the current financial year. Based on Modigliani and Miller Model and the assumption of no taxes:</p> <p>Calculate the price of the shares at the end of the year:</p> <p>(i) If the company does not declare any dividend</p> <p>(ii) If the dividend is declared</p>	5	CO 3									
Q1 (b)	<p>Alpha Ltd. has 1,00,000 shares outstanding and declares a dividend of ₹6 per share. The expected market price per share at the end of the year is ₹84. The company expects a net income of ₹18 lakhs and plans new investments worth ₹30 lakhs during the year.</p> <p>Calculate the number of new shares the company must issue.</p>	5	CO 3									
Q1 (c)	<p>Two companies have the following data:</p> <table border="1"><thead><tr><th>Company</th><th>EPS (₹)</th><th>Market Price (₹)</th></tr></thead><tbody><tr><td>A</td><td>5</td><td>80</td></tr><tr><td>B</td><td>8</td><td>120</td></tr></tbody></table> <p>Evaluate which company is cheaper on a P/E basis?</p>	Company	EPS (₹)	Market Price (₹)	A	5	80	B	8	120	05	CO 1
Company	EPS (₹)	Market Price (₹)										
A	5	80										
B	8	120										
Q 2 (a)	<p>Samiksha Limited paid a dividend of Rs. 10 per share. Earnings and dividends are expected to grow at a rate of 25 per cent. The required rate</p>	7	CO 1									

	of return and the current market price are 30% and Rs. 260 respectively. Is the share fairly priced?		
<b>Q 2 (b)</b>	Describe Michael Porter's Five Forces Model and explain how it helps investors evaluate the attractiveness of an industry.	<b>8</b>	CO 1
	<b>OR</b>		
<b>Q 2 (c)</b>	An investor purchases a bond which has par value is ₹1000, bears a coupon rate of 12% and has a maturity period of 3 years. The required rate of return on the bond is 10%. Calculate value of this bond?	<b>7</b>	CO 2
<b>Q 2 (d)</b>	Salman Ltd. has issued fully convertible debenture with face value ₹100 with a coupon rate of 16% p.a. which will be converted in 10 equity shares of ₹10 each at the end of 6 years. Find out the value of debenture if the expected rate of return of an investor is 20% and expected market price of one share after 6 years is ₹28.50. Interest on debenture is paid on half yearly basis.	<b>8</b>	CO 2
<b>Q 3 (a)</b>	Explain the concept of Asset-Based Valuation (Net Asset Value method). Discuss its importance, advantages, limitations, and situations where it is most suitable for valuing a company.	<b>7</b>	CO 3
<b>Q 3 (b)</b>	Bright Ltd. has total investments worth ₹30,00,000 and 3,00,000 equity shares. The firm earns 13% return on investments, and the required rate of return is 10%.  Calculate the share price under Gordon Model.  Evaluate effect on price if the firm adopts a dividend payout ratio of 80% and 40%?	<b>8</b>	CO 3
	<b>OR</b>		
<b>Q3 (c)</b>	Explain the meaning of dividend and dividend policy. Describe the different types of dividends paid by companies with suitable examples	<b>7</b>	CO 3
<b>Q 4 (a)</b>	Calculate the Sharpe Ratio of a portfolio given the following:  Return = 14%, Risk-free rate = 6%, Standard deviation = 8%.	<b>7</b>	CO 4



	Interpret the result.		
<b>Q 4 (b)</b>	Design a complete portfolio management strategy for a young professional aiming for long-term wealth creation. Include investment planning, asset allocation, and performance evaluation.	<b>8</b>	<b>CO 4</b>
	<b>OR</b>		
<b>Q 4 (c)</b>	Evaluate the effectiveness of Modern Portfolio Theory in real-world investment decisions. Highlight its advantages and limitations.	<b>7</b>	<b>CO 4</b>
<b>Q 4 (d)</b>	Create a diversified portfolio for an investor nearing retirement. Justify your choice of assets, risk level, and expected returns.	<b>8</b>	<b>CO 4</b>



<b>March/April 2026</b>		
<b>Examination: In Semester Examination (UG/PG Programmes)</b>		
<b>Programme code: 02</b>	<b>Class: SY</b>	<b>Semester: IV</b>
<b>Programme: Accounting and Finance</b>		
<b>Name of the School: Dr. Shantilal K. Somaiya School of Commerce and Business Studies</b>	<b>Name of the Department Accounting and Finance</b>	
<b>Course Code: 231UV417</b>	<b>Name of the Course: Minor in Accounting (Management Accounting)</b>	
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3) Simple Calculator is allowed.</b>		

Q. No.		Max. Mark	CO																																																														
Q1	Answer the following (3 X 5 marks)	(15)																																																															
A)	Pass Journal Entry and explain whether the following transactions results in inflow or outflow of cash:  1) Debentures worth Rs. 5,00,000 were issued at a premium of 5% 2) Furniture worth Rs. 12,000 sold at Rs. 10,000 3) Depreciation charged on Fixed Assets Rs. 45,000		CO5																																																														
B)	Company made a sale of Rs. 20,00,000 and Gross Profit ratio is 25%. If Stock Turnover ratio of the company is 7.5 and closing stock is 25,000 more than opening stock. Find out opening and closing stock.		CO3																																																														
C)	Complete the following trend income statement.		CO2																																																														
	<table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th rowspan="2" style="width: 30%;"><i>Particulars</i></th> <th colspan="3"><i>Amount</i></th> <th colspan="3"><i>Trend Percentages</i></th> </tr> <tr> <th><i>2022</i></th> <th><i>2023</i></th> <th><i>2024</i></th> <th><i>2022</i></th> <th><i>2023</i></th> <th><i>2024</i></th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td>7,50,000</td> <td>8,62,500</td> <td>?</td> <td>?</td> <td>?</td> <td>120%</td> </tr> <tr> <td>Less: Cost of Sales</td> <td>5,00,000</td> <td>?</td> <td>6,00,000</td> <td>?</td> <td>110%</td> <td>?</td> </tr> <tr> <td>Gross Profit</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> </tr> <tr> <td>Less: Operating Exp</td> <td>1,00,000</td> <td>?</td> <td>?</td> <td>?</td> <td>150%</td> <td>200%</td> </tr> <tr> <td>Operating Net Profit</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> </tr> <tr> <td>Less: Income Tax</td> <td>45,000</td> <td>?</td> <td>?</td> <td>?</td> <td>110%</td> <td>120%</td> </tr> <tr> <td>Profit After Tax</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> <td>?</td> </tr> </tbody> </table>	<i>Particulars</i>	<i>Amount</i>			<i>Trend Percentages</i>			<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	Sales	7,50,000	8,62,500	?	?	?	120%	Less: Cost of Sales	5,00,000	?	6,00,000	?	110%	?	Gross Profit	?	?	?	?	?	?	Less: Operating Exp	1,00,000	?	?	?	150%	200%	Operating Net Profit	?	?	?	?	?	?	Less: Income Tax	45,000	?	?	?	110%	120%	Profit After Tax	?	?	?	?	?	?		
<i>Particulars</i>	<i>Amount</i>			<i>Trend Percentages</i>																																																													
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Sales	7,50,000	8,62,500	?	?	?	120%																																																											
Less: Cost of Sales	5,00,000	?	6,00,000	?	110%	?																																																											
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Less: Income Tax	45,000	?	?	?	110%	120%																																																											
Profit After Tax	?	?	?	?	?	?																																																											

Q2

A)

Following balances are extracted from the trial balance of Liril Ltd for the year ended on 31/3/2025

(15)

CO1

<i>Particulars</i>	<i>Amount</i>	<i>Particulars</i>	<i>Amount</i>
Equity Share Capital	3,30,000	Goodwill	55,000
10% Preference Capital	1,50,000	Patent Rights	35,000
9% Debentures	55,000	Land and Building	3,10,000
12% Bank Loan	45,000	Plant & Machinery	2,40,000
General Reserve	1,20,000	Capital WIP	1,00,000
Capital Reserve	50,000	S. Creditors	50,500
Advance from Customers	15,000	S. Debtors	80,200
Profit & Loss Account (Cr)	1,30,000	Bills Receivable	40,800
Provision for Depreciation	50,000	Bills Payable	20,500
Provision for Taxation	45,000	Cash Balance	40,000
Expenses on issue of shares	15,000	Bank Overdraft	21,000
Underwriting Commission	25,000	Trade Investments	1,41,000

Prepare Vertical Balance Sheet

OR

Q2

B)

Following Balances are extracted from the trial balance of Star India Ltd for the year ended on 31.3.2025

(15)

CO2

<i>Particulars</i>	<i>Amount</i>	<i>Particulars</i>	<i>Amount</i>
Opening Stock	85,500	Directors Fees	1,10,000
Sales : Cash	59,200	Audit Fees	75,000
Credit	11,50,800	Exhibition Expenses	15,750
Return Outwards	10,000	Advertising	8,250
Closing Stock	1,25,000	Printing and Stationary	2,275
Purchases	3,50,000	Repairs to Furniture	7,725
Carriage Inward	12,000	Debenture Interest	15,000
Wages	1,50,000	Bank Charges	4,650
Staff Salaries	1,20,000	Salesmen commission	35,350
Depreciation on:		Salesmen Salaries	64,650
Plant & Machinery	55,000	Catalogue Printing	7,000
Office Building	15,000	Dividend Received	12,000
Delivery Van	5,000	Loss on sale of Furniture	5,000
Bad Debts	20,850	Profit on sale of car	23,000
Provision for Taxation	33,000	Import Duty	13,000

Convert above into Common-Size Income Statement

Q3

A)

Following details are available from the books of accounts of Manan Ltd

(15)

CO3

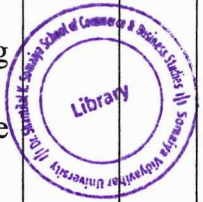
<i>Particulars</i>	<i>Amount</i>	<i>Particulars</i>	<i>Amount</i>
Office Expense	1,80,000	Gross Sales	18,50,000
Selling Expenses	90,000	Return Inward	50,000
Financial Expenses	54,000	Opening Stock	2,80,000
Income Tax	30%	Purchases	9,00,000
		Closing Stock	1,00,000

Calculate following Ratios:

- Expense Ratios
- Stock Turnover Ratio
- Gross Profit Ratio

Continue..

- d) Creditor's turnover ratio if 30% are cash purchases. Opening and closing creditors are Rs. 1,25,000 and 65,000 respectively
- e) Debtors turnover ratio is 80% is credit sales and average accounts receivable are Rs. 1,20,000



**OR**

**Q3**

**B)** Following is the Balance Sheet of Sitara Ltd as on 31<sup>st</sup> March, 2025

Balance Sheet as on 31<sup>st</sup> March, 2025

<i>Liabilities</i>	<i>Amount</i>	<i>Assets</i>	<i>Amount</i>
Equity Share Capital	3,00,000	Land & Building	3,80,000
10% Preference Capital	2,50,000	Plant & Machinery	1,25,000
9% Debentures	50,000	Furniture	85,000
General Reserve	20,000	Debtors	55,000
Profit and Loss A/c	90,000	Stock	95,000
Bank Overdraft	50,000	Bills Receivable	40,000
Income Tax Provision	25,000	Bank Balance	35,000
Creditors	35,000	Preliminary Expenses	5,000
	8,20,000		8,20,000

Other Information:

Calculate: a) Current Ratio b) Quick Ratio c) Stock Turnover Ratio d) Earning Per Share e) Capital Gearing Ratio

Stock as on 1.4.2024 was Rs. 75,000 and Cost of goods sold was Rs. 2,55,000.

Net Profit after Tax was Rs. 2,95,000 and Face value of Equity share is Rs. 10

(15)

CO3

**Q4**

**A)** Inktank ltd provides following information for estimation of their requirement of working capital:

During the year 2023-24, company produces 40,000 units using 50% of its production capacity. Material cost p.u. was Rs. 20, labour Rs. 10 p.u. Overheads Rs. 5 p.u.

During the current year 2024-25, company decided to increase production to 80% of its production capacity. Material cost increase by 25%, labour will increase by 25% and overheads by 50%. Selling price will be Rs. 60 p.u.

- a) Raw Material remain in process for 1 months
- b) Processing period takes 1.5 months
- c) Stock of finished goods to be maintained at 2 months requirement
- d) Of total sales 20% is a cash sale. Credit allowed to Customers is 1.5 months.
- e) Of total purchases 50% are credit sales. Credit allowed by supplier is 1 month
- f) Wages are in arrears for 1 months
- g) Time lag in payment of overheads is 0.5 months
- h) Cash balance is to be maintain at Rs. 1,25,000
- i) Maintain margin of safety @ 20% of Gross working capital

Prepare statement of working capital for the year 2024-25

(15)

CO4

**OR**

Q4  
B)

(15)

CO5

Following are the balance sheets of Little Star ltd. For the year ended on 31/3/..

<i>Liabilities</i>	<i>2024</i>	<i>2025</i>	<i>Assets</i>	<i>2024</i>	<i>2025</i>
Equity Share Capital	1,50,000	1,75,000	Goodwill	25,000	20,000
Preference Capital	1,00,000	80,000	Building	1,90,000	2,20,000
Profit & Loss Account	55,000	75,000	Machinery	70,000	1,00,000
General Reserve	40,000	70,000	Investments	1,00,000	80,000
Loan from Bank	80,000	50,000	Prepaid Expenses	25,000	20,000
Provision for Tax	20,000	30,000	S. Debtors	48,000	60,000
Proposed Dividend	30,000	50,000	Bills Receivable	32,000	32,000
Outstanding Expenses	8,000	12,000	Bank Balance	7,000	19,000
Creditors	22,000	20,000	Cash Balance	8,000	11,000
	5,05,000	5,62,000		5,05,000	5,62,000

Additional Information:

- Depreciation of Rs. 10,000 and Rs. 5,000 is charged on building and machinery respectively.
- Investments costing Rs. 20,000 were sold at Rs. 25,000
- Bank loan of Rs. 30,000 was repaid during the year.

Prepare cash flow statement as per Accounting Standard 3



**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



(March 2026)  
BBF  
Minor  
27/3/26

<b>March/April 2026</b>			
<b>Examination: End Semester Examination (UG/PG Programmes)</b>			
<b>Programme code: 05</b>		<b>Class: SY</b>	<b>Semester: IV</b>
<b>Programme: Banking &amp; Finance</b>			
<b>Name of the School: Dr. Shantilal K Somaiya School of Commerce and Business Studies</b>		<b>Name of the Department: Accounting &amp; Finance</b>	
<b>Course Code: 231U05M401</b>	<b>Name of the Course: E-COMMERCE-Minor in Banking &amp; Finance</b>		
<b>Duration : 2 Hr.</b>	<b>Maximum Marks : 60</b>		
<b>Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3)</b>			

Question No.		Max. Marks	CO Attainment
Q.1	Concept based questions. (3 marks each) a) What is Digital Signature? b) Define Search Engine Optimization. c) Explain the role of E-commerce in travel and hospitality. d) Analyze Cyber Vandalism as an attacking method. e) Define the concept of Copyright in e-commerce.		CO 3 CO 2 CO 4 CO 2 CO 1
Q.2	a) Discuss consumer behavior as one of the driving forces of e-commerce. b) Elaborate on the key elements of e-commerce business models. <b>OR</b> c) Provide detailed explanation about customers' preference to buy products online. d) Articulate the key e-marketing strategies used to interact with customers online.	08 07 08 07	CO 1 CO 1 CO 2 CO 2
Q.3	a) Discuss the components of electronic data interchange (EDI). b) Explain the e-payment methods like e-money and e-wallet with the procedure. <b>OR</b> c) Articulate the emerging payment system of India in detail. d) Elaborate on the concept and importance of net banking.	08 07 08 07	CO 3 CO 3 CO 3 CO 3
Q.4	a) Explain major security problems or threats in e-payment	08	CO 4

	activities.		
	b) Explain the concept of privacy and information rights in the digital world.	07	CO 4
	<b>OR</b>		
	c) Discuss the importance of intellectual property rights (IPR) in e-commerce.	08	CO 4
	d) Write down any five security threats in e-commerce environment.	07	CO 4