



SOMAIYA

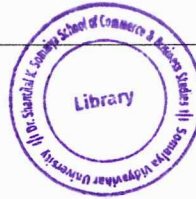
VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Minor	SEM: II
	APR-2026

Sr. No.	Subject	Available
1.	Urban & Rural Marketing – Minor in Marketing	
2.	Organizational Behavior & Human Resource Management	
3.	Equity Market Research	
4.	Corporate Finance II	
5.	Financial Market & Institution	
6.	Indirect Tax I	
7.	Corporate Accounting	
8.		
9.		
10.		
11.		
12.		
13.		



LIBRARY

13 APR 2026



Semester (November 2025 to March 2026)		
Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: 07 Programme: BBA	Class: FY	Semester: II
Name of the Constituent College: S K Somaiya College	Name of the Department: Business Studies	
Course Code:	Name of the Course: Minor in Marketing – Urban & Rural marketing	
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: Phoenix Market city Adapting to Change</p> <p>Phoenix Market city, located in Mumbai, is one of India's largest malls offering a variety of retail, dining, and entertainment options. It has been a popular destination since its opening in 2011. However, the mall has recently faced significant challenges due to changes in consumer behavior.</p> <p><i>Key Challenges:</i></p> <ol style="list-style-type: none"> 1. E-commerce Growth: Online shopping platforms like Amazon and Flipkart have 2. Shifting Preferences: Consumers as now prefer the convenience of reduced footfall in physical stores. shopping from home. experiences such as dining and mall model. 3. COVID-19 Impact: The pandemic drastically reduced foot traffic, as people avoided public places, and many stores experienced reduced sales or shut down entirely. 4. Sustainability Concerns- Consumers are becoming more environmentally conscious, expecting malls to adopt sustainable practices, such as energy conservation and waste Management. <p><i>Management's Response:</i></p> <ol style="list-style-type: none"> 1. Experience Enhancement: The mall has introduced events, performances, and exhibitions to attract customers seeking entertainment, rather than just shopping. 2. Focus on Food and Leisure: New restaurants, cafes, and leisure activities, such as escape rooms, have been added to provide more diverse experiences. 3. Omni-Channel Retailing: Retailers in the mall are encouraged to blend their physical and online stores, allowing customers to shop across multiple channels seamlessly. 	15	CO 1

	<p>Despite these efforts, Phoenix Market city continues to face challenges in staying competitive and relevant in the changing retail landscape.</p> <p>.....</p> <p>Questions:</p> <p>1. Explain how the rise of e-commerce has affected traditional malls like Phoenix Market city. Why do customers prefer online shopping?</p> <p>2. Give SWOC analysis for above case study.</p>	7	
		8	
Q.2.A	Prabhas is a young entrepreneur interested in retail business. Help him to understand more about the trends in retail industries.	15	CO 2
	OR		
Q.2.B	East forbes is a leading magazine in business sectors interested in evaluation of Indian retail space. Put your efforts to understand strategies followed by famous global players in Indian retail industries.	15	CO 2
Q.3. A.	As per the "The Village" agenda marketers opt for rural market penetration. Make them analyze the types and emerging profile of Rural market.	15	CO 3
	OR		
Q.3. B.	Organize a rural campaign for understanding the importance of branding, packaging and labelling of rural products to the rural marketers.	15	CO 3
Q.4. A.	Vision 2030 Maharashtra set 17 Rural sustainable goals. Emphasize any 10 goals to raise rural market above par.	15	CO 4
	OR		
Q.4.B.	Justify the different channels of distribution in rural India that help a desired product to reach in right customer's hands.	15	CO 4

BBM
Minor
Sem-II

13 APR 2026



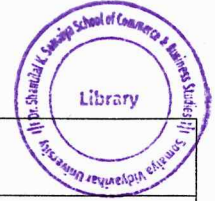
Semester (November 2025 to April 2026)		
Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: Minor Programme: Minor in Management	Class: FY	Semester: II
Name of the Constituent College: Dr Shantilal K Somaiya School of Commerce and Business Studies	Name of the Department: Business Studies	
Course Code:	Name of the Course: Organizational Behavior and Human Resource Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Figure to the right indicate maximum marks		

Question No.		Max. Marks	CO Attainment
Q.1.	<p>At NeoTech <i>Solutions</i>, a mid-sized IT firm, management has noticed declining productivity and increasing interpersonal conflicts among employees. The organization historically followed a custodial model, offering strong financial benefits and job security. However, employees have become passive and disengaged.</p> <p>Recently, the company shifted towards a supportive model, encouraging participation and team involvement. Despite this, teams are struggling with poor communication, hidden misunderstandings, and lack of trust. A Johari Window exercise revealed large “hidden” and “blind” areas among employees.</p> <p>Further, personality assessments based on the Big Five Model showed high neuroticism and low agreeableness in several team members. The teams also seem stuck in the “storming” stage, with frequent disagreements and unclear roles, indicating they function more like groups than cohesive teams.</p>	15	CO1

	<p>(a) Explain the Johari Window and Big Five Personality Model and how it can be used to improve communication and team effectiveness in this case. (10 Marks)</p> <p>(b) Analyse the problems faced by NeoTech Solutions using relevant concepts of Organisational Behaviour. (5 Marks)</p>		
Q.2.A	<p>A team in an organisation frequently faces misunderstandings and conflicts during discussions. Managers observe that employees react emotionally and communication breaks down.</p> <p>Analyse how conflict management techniques and transactional analysis can improve communication and workplace relationships.</p>	15	CO2
	OR		
Q.2.B	<p>Employees in a company feel demotivated despite receiving regular salaries and incentives. Interpret how different motivation theories can explain this situation and suggest ways to improve employee motivation.</p>	15	CO2
Q.3.A.	<p>An organisation is expanding rapidly but struggles to hire the right people and manage workforce requirements effectively. Examine how Human Resource Planning and HRM functions help organisations align workforce needs with business growth.</p>	15	CO3
	OR		
Q.3.B.	<p>A company is facing high employee turnover and lack of employee engagement. Analyse how HRD initiatives and HRM functions can address these issues.</p>	15	CO3
Q.4.A.	<p>Critically examine the concept and process of performance appraisal. Discuss the major challenges faced by organizations in implementing effective appraisal systems and suggest measures to overcome them.</p>	15	CO4
	OR		
Q.4.B.	<p>Explain the concept of compensation and analyze the components of a pay structure. How does effective wage and salary administration contribute to organizational performance?.</p>	15	CO4

BFM
Minor
Sem-II

13 APR 2026



Semester (DEC2025 to APRIL 2026)		
Examination: End Semester Examination April 2026 (UG/PG Programmes)		
Programme code: 04	Class: FY	Semester: II
Programme: FINANCIAL MARKETS	MINOR	
Name of the Constituent College: S K S S C B S	Name of the Department: Accounting & Finance	
Course Code: -	Name of the Course: EQUITY MARKET RESEARCH	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: All questions are compulsory.		

No.	Questions	Marks	Co Attainment
Q.1	a) List the participants in the Equity Market.	5	CO-1,4,3
	b) Explain the concept of Private Placement.	5	
	c) Explain the importance of Equity Research in financial markets.	5	
Q.2	a) Apply the regulatory framework to explain the role of SEBI in the Equity Market .	15	CO- 1 , 2
	OR		
	b) Explain the key terminologies used in the Primary Market with suitable examples.	8	
Q.3	c) Distinguish between IPO & FPO	7	CO - 3
	a) Analyse the structure of the Secondary Market and examine the role of its various participants.	15	
	OR		
Q.4	b) Analyse the role of custodians in the functioning of the Secondary Market.	8	CO - 4
	c) Explain the functions of National Securities Depository Limited.	7	
	OR		
Q.4	a) Evaluate the process of Equity Research from data collection to investment recommendation, highlighting its strengths and limitations.	15	CO - 4
	OR		
	b) Explain the Industry analysis using Porter's five forces model.	8	
	c) Explain SWOT analysis.	7	

13 APR 2026



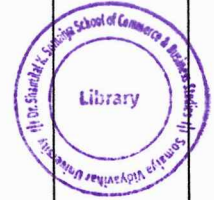
April 2026		
Examination: End Semester Examination (UG/PG Programmes)		
Programme code: Programme: Minor in Finance	Class: FY	Semester: II
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies		Name of the Department : Accounting & Finance
Course Code: 146UV202	Name of the Course: Corporate Finance II	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.		Max. Marks	CO												
Q.1.	Answer Following (5 marks each)	15													
I)	<p>Calculate Average Rate of Return from following details.</p> <p>Cost of Investment : 10,00,000/-. Estimated Life : 5 years, Scrap value : Nil, Tax Rate : 30%.</p> <table border="1" style="margin-left: auto; margin-right: auto; text-align:center;"> <thead> <tr> <th>Year</th> <th>Profit Before Tax</th> </tr> </thead> <tbody> <tr><td>1</td><td>6,00,000</td></tr> <tr><td>2</td><td>3,00,000</td></tr> <tr><td>3</td><td>2,00,000</td></tr> <tr><td>4</td><td>5,00,000</td></tr> <tr><td>5</td><td>5,00,000</td></tr> </tbody> </table>	Year	Profit Before Tax	1	6,00,000	2	3,00,000	3	2,00,000	4	5,00,000	5	5,00,000		01
Year	Profit Before Tax														
1	6,00,000														
2	3,00,000														
3	2,00,000														
4	5,00,000														
5	5,00,000														
II)	<p>PQR Ltd is planning to take over XYZ Ltd as on 1/4/2025. On that date PQR Ltd holds 20,000 equity shares where as XYZ Ltd holds 15,000 equity shares. Under the scheme of merger PQR Ltd agreed to issue 1 share for every 2 shares held of XYZ LTD. Based on this information answer the following question :</p> <p>a) How many shares shall be issued by buying company to selling company?</p> <p>b) What shall be earning per share post merger assuming profit after tax post merger is Rs. 4,50,000?</p>		04												
III)	<p>A firm with capital employed of Rs10,000 is earning net operating profit after tax of Rs 5,000 . cost of capital for the industry is 20% per annum. Is the firm performing well? Evaluate your answer based on economic value added for the firm.</p>		03												
Q2 .A.	Discuss the advantages and disadvantages of mergers and acquisitions.	15	04												
OR															

Q.2. B.	<p>X Ltd acquires Y Ltd on 1-4-2023. The merger will take place through exchange of Shares based on market price. Following information is available from Books of X ltd and Y ltd :</p> <table border="1" data-bbox="384 338 1134 573"> <thead> <tr> <th>Particulars</th> <th>X Ltd</th> <th>Y Ltd</th> </tr> </thead> <tbody> <tr> <td>Earnings after tax</td> <td>32,000</td> <td>20,000</td> </tr> <tr> <td>No of shares</td> <td>1,600</td> <td>4,000</td> </tr> <tr> <td>P/E ratio</td> <td>8</td> <td>5</td> </tr> </tbody> </table> <p>1) Determine the market price per share 2) Current EPS of both companies 3) Determine the exchange ratio for Purchase consideration based on EPS 4) EPS of X Ltd after merger</p>	Particulars	X Ltd	Y Ltd	Earnings after tax	32,000	20,000	No of shares	1,600	4,000	P/E ratio	8	5	15	04																							
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Q 3.A.	<p>Prepare Cash Budget for April to June from following details.</p> <table border="1" data-bbox="309 831 1259 1205"> <thead> <tr> <th>Particulars</th> <th>March</th> <th>April</th> <th>May</th> <th>June</th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td>80,000</td> <td>90,000</td> <td>1,00,000</td> <td>1,20,000</td> </tr> <tr> <td>Materials</td> <td>20,000</td> <td>30,000</td> <td>40,000</td> <td>50,000</td> </tr> <tr> <td>Wages</td> <td>8,000</td> <td>10,000</td> <td>15,000</td> <td>12,000</td> </tr> <tr> <td>Selling Expenses</td> <td>4,000</td> <td>5,000</td> <td>8,000</td> <td>10,000</td> </tr> <tr> <td>Manufacturing Exp</td> <td>9,000</td> <td>7,500</td> <td>8,000</td> <td>9,000</td> </tr> <tr> <td>Office Expenses</td> <td>3,000</td> <td>2,000</td> <td>1,500</td> <td>3,000</td> </tr> </tbody> </table> <p>a. 50% Sales are cash sales and balance are realized after 1 month. b. Sales Commission to be paid @ 5% on cash sales. c. Creditors are allowed a credit period of one month. d. Scrap material sold for Rs 1500 in month of April. e. All expenses are paid with time lag of 1 month except wages being paid in the same month. f. Cash balance as on 1st April is Rs 41,500.</p>	Particulars	March	April	May	June	Sales	80,000	90,000	1,00,000	1,20,000	Materials	20,000	30,000	40,000	50,000	Wages	8,000	10,000	15,000	12,000	Selling Expenses	4,000	5,000	8,000	10,000	Manufacturing Exp	9,000	7,500	8,000	9,000	Office Expenses	3,000	2,000	1,500	3,000	15	02
Particulars	March	April	May	June																																		
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OR																																						
Q.3.B.	<p>The net operating profit after tax of Pawar Ltd is Rs 12,00,000 with tangible capital employed being Rs 1 crore. The weighted average cost of capital is 10% .</p> <p>a. Determine the EVA of Pawar Ltd. b. Will your answer change if the weighted average cost of capital is 15%? c. How can the EVA be interpreted in both the cases.</p>	15	03																																			
Q 4 A	<p>The following details are available in respect of Machine. You are required to calculate.</p> <p>a. Payback Period b. Payback profitability</p>	15	01																																			

- c. Net Present Value
d. Profitability Index

Year	Net Cash Inflow ₹	PVF
1	1,11,995	0.8929
2	1,25,439	0.7972
3	1,40,489	0.7118
4	1,57,356	0.6355
5	1,76,243	0.5674



OR

Q4.B

At 90% capacity a company produced 18,000 units and incurred expenses as under :

15

02

Particulars	Cost per Unit ₹
Direct Material	8
Direct Labour	10
Other Variable Exp	5
Administrative Overheads	10 (40% variable)
Selling Overheads	4 (75% variable)
Production Overheads	5 (20% variable)
Selling Price per unit	75

Prepare Flexible Budget 70%, 80% and 100% utilization of the capacity.

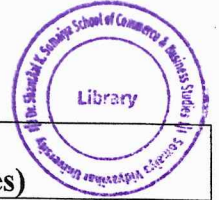
3 APR 2026



March/April 2026		
Examination: End Semester Examination (UG/PG Programmes)		
Programme code: 05	Class: FY	Semester: II
Programme: Banking & Finance	Minor	
Name of the School: Dr. Shantilal K Somaiya School of Commerce and Business Studies		Name of the Department: Accounting & Finance
Course Code:	Name of the Course: Financial Market and Institution (Minor in Banking)	
Duration : 2 Hr.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	CO
Q1	Conceptual Question:- a. Explain Functions of Non-Banking Financial Institutions. b. Write a note on Listing and Delisting of Shares. c. Elaborate Term Money Market.	5 5 5	1 2 3
Q2	a. What are the key features of an organized financial market? b. Explain Components of Unorganized Financial Market. OR c. List down characteristics of Financial Assets. d. Elaborate objectives of PFRDA (Pension Fund Regulatory and Development Authority).	7 8 7 8	1 1 1 1
Q3	a. Elaborate importance of the Indian Capital Market. b. Explain ASBA (Application Supported by Blocked Amount). OR c. How Private Placement helps in raising Capital? d. Write in brief Issue of Bonus Shares to shareholders.	7 8 7 8	2 2 2 2
Q4	a. Summarize Call and Notice Money rules and regulations. b. Define Bills of Exchange with diagram. OR c. How functions of Commodities Market help an investor? d. List down major International Commodity Exchanges.	7 8 7 8	3 3 4 4

3 APR 2026


SOMAIYA
VIDYAVIHAR UNIVERSITY


April 2026		
Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: 03	Class: Minor in Taxation	Semester: II
Programme: Accounting & Finance		
Name of the Constituent College: Dr. Shantilal K Somaiya School of Commerce & Business Studies		Name of the Department: Accounting & Finance
Course code: 231 UV212	Name of the Course: Indirect tax I	
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 followings: (5 mark each)</p> <p>(A) State whether following is Supply of Goods or Supply of Services.</p> <p>(1) M/s Capwala & Co. of Mumbai has commercial premises at M.G Road, Ghatkopar. It let the same to Union Bank Ltd. for Rs. 5,00,000 per month.</p> <p>(2) M/s Janata Developers sold an under construction flat at Virar to Mr. Deshpande for 40 Lakhs before receiving Completion Certificate.</p> <p>(3) Mr. Ram, Mr. Shyam and Mr. Shiv are partners in M/s Devi Sangam & co. at Kashi. They dissolve the partnership with effect from 31/03/2024. There is stock goods which was taken over by them equally.</p> <p>(4) Microsoft Ltd. allows Mr. Shetty to use its brand name for one year for Rs. 1 crore.</p> <p>(5) Satvik Restaurant, situated at Jodhpure serves food to customers at their restaurant gives a-bill of Rs. 1,100 to Mehta family for their lunch.</p> <p>(B) M/s Saraswati traders supplied certain goods worth Rs.5,25,000 (inclusive of GST) to M/s Laxmi Ltd. Compute the value of Supply</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Particulars</th> <th style="width: 30%;">Rs</th> </tr> </thead> <tbody> <tr> <td>Commission charges</td> <td style="text-align: right;">10000</td> </tr> <tr> <td>Packaging charges</td> <td style="text-align: right;">7800</td> </tr> <tr> <td>Freight</td> <td style="text-align: right;">7500</td> </tr> <tr> <td>Inspection Charges</td> <td style="text-align: right;">500</td> </tr> <tr> <td>Designing Charges</td> <td style="text-align: right;">2200</td> </tr> </tbody> </table> <p>Taxes other than GST charged separately by M/s Saraswati traders Rs.12,000 on goods.</p> <p>(C)) Ms. Prabha, states the following transactions of her business in Gujarat. Is she liable to get registered under GST? If yes from when?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 55%;">Particulars</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td>02/12/2022</td> <td>Goods supplied to Jamnagar</td> <td style="text-align: right;">5,50,000</td> </tr> <tr> <td>04/12/2022</td> <td>Services provided to Ahmedabad</td> <td style="text-align: right;">6,80,000</td> </tr> <tr> <td>07/12/2022</td> <td>Goods Supplied to Baroda</td> <td style="text-align: right;">3,50,000</td> </tr> <tr> <td>9/12/2022</td> <td>Goods purchased from Vapi</td> <td style="text-align: right;">6,00,000</td> </tr> <tr> <td>11/12/2022</td> <td>Services availed from Surat</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td>15/12/2022</td> <td>Services provided to Rajkot</td> <td style="text-align: right;">5,00,000</td> </tr> <tr> <td>18/12/2022</td> <td>Goods Supplied to Surat</td> <td style="text-align: right;">8,00,000</td> </tr> </tbody> </table>	Particulars	Rs	Commission charges	10000	Packaging charges	7800	Freight	7500	Inspection Charges	500	Designing Charges	2200	Date	Particulars	Amount	02/12/2022	Goods supplied to Jamnagar	5,50,000	04/12/2022	Services provided to Ahmedabad	6,80,000	07/12/2022	Goods Supplied to Baroda	3,50,000	9/12/2022	Goods purchased from Vapi	6,00,000	11/12/2022	Services availed from Surat	1,00,000	15/12/2022	Services provided to Rajkot	5,00,000	18/12/2022	Goods Supplied to Surat	8,00,000	(15)	CO2,3 ,5
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Q.2	<p>(A) Determine Time of Supply in following independent cases as per the provision of CGST Act, 2017</p> <table border="1" data-bbox="284 197 1225 584"> <thead> <tr> <th>Sr. No</th> <th>Date on which goods are made available</th> <th>Date of Invoice</th> <th>Date of Receipt of payment</th> </tr> </thead> <tbody> <tr><td>1</td><td>09-10-2025</td><td>12-10-2025</td><td>17-10-2025</td></tr> <tr><td>2</td><td>15-11-2025</td><td>13-11-2025</td><td>06-12-2025</td></tr> <tr><td>3</td><td>09-12-2025</td><td>12-12-2025</td><td>04-01-2026</td></tr> <tr><td>4</td><td>16-01-2026</td><td>15-01-2026</td><td>04-02-2024</td></tr> <tr><td>5</td><td>28-10-2025</td><td>10-10-2025</td><td>16-10-2025</td></tr> <tr><td>6</td><td>18-12-2025</td><td>25-12-2025</td><td>02-01-2026</td></tr> <tr><td>7</td><td>17-01-2026</td><td>23-01-2026</td><td>21-01-2026</td></tr> <tr><td>8</td><td>08-02-2026</td><td>12-02-2026</td><td>16-02-2026</td></tr> </tbody> </table>	Sr. No	Date on which goods are made available	Date of Invoice	Date of Receipt of payment	1	09-10-2025	12-10-2025	17-10-2025	2	15-11-2025	13-11-2025	06-12-2025	3	09-12-2025	12-12-2025	04-01-2026	4	16-01-2026	15-01-2026	04-02-2024	5	28-10-2025	10-10-2025	16-10-2025	6	18-12-2025	25-12-2025	02-01-2026	7	17-01-2026	23-01-2026	21-01-2026	8	08-02-2026	12-02-2026	16-02-2026	(08)	CO3
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6	18-12-2025	25-12-2025	02-01-2026																																				
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	<p>(B) Find out the place of supply in the following cases:</p> <table border="1" data-bbox="228 622 1286 1120"> <thead> <tr> <th>Sr.No</th> <th>Transaction</th> </tr> </thead> <tbody> <tr><td>1</td><td>Mr. Santosh resident of Mumbai goes to Punjab for Plastic surgery</td></tr> <tr><td>2</td><td>Ms. Geeta of Pune get a DTH installed at her home from Star Ltd</td></tr> <tr><td>3</td><td>Mr. Prakash of Mumbai purchased a ticket for watching a movie in Delhi Cinema</td></tr> <tr><td>4</td><td>Mr. Satish resident of Anand, Gujarat, does to Nashik for medical treatment</td></tr> <tr><td>5</td><td>Hum Tum Ltd of Mumbai is hired by Mr. Tushar (unregistered person) to plan and organize his wedding at Uttar Pradesh</td></tr> <tr><td>6</td><td>Mr. Neha of Kerela takes a post-paid mobile connection from VID Ltd, a company based in Bandra, Mumbai</td></tr> <tr><td>7</td><td>Mr. Bunty of Pune purchase a ticket for watching drama in a Purnima Cinema Hall, Kalyan</td></tr> </tbody> </table> <p style="text-align: center;">OR</p>	Sr.No	Transaction	1	Mr. Santosh resident of Mumbai goes to Punjab for Plastic surgery	2	Ms. Geeta of Pune get a DTH installed at her home from Star Ltd	3	Mr. Prakash of Mumbai purchased a ticket for watching a movie in Delhi Cinema	4	Mr. Satish resident of Anand, Gujarat, does to Nashik for medical treatment	5	Hum Tum Ltd of Mumbai is hired by Mr. Tushar (unregistered person) to plan and organize his wedding at Uttar Pradesh	6	Mr. Neha of Kerela takes a post-paid mobile connection from VID Ltd, a company based in Bandra, Mumbai	7	Mr. Bunty of Pune purchase a ticket for watching drama in a Purnima Cinema Hall, Kalyan	(07)	CO3																				
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Q.3	<p>(A) Ms. Prerna, registered in state of Rajasthan provides following details for the month of January. Calculate net Tax Liability for the month of January.</p> <p>Opening Balance in Electronic Credit Ledger as on 1st January IGST - 50,000 CGST – 2,000 SGST- 20,000</p> <p>Transactions during the month :</p> <table border="1" data-bbox="228 1697 1134 2007"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr><td>Sold Goods @ 18 % GST to Suraj in Jaipur</td><td>4,00,000</td></tr> <tr><td>Sold Goods @ 5% GST to Poonam in Jodhpur</td><td>6,00,000</td></tr> <tr><td>Purchased Goods @ 12% GST from Mumbai</td><td>3,10,000</td></tr> <tr><td>Provided Services @ 12% GST to Tanay in Kolkata</td><td>4,80,000</td></tr> <tr><td>Availed Services @ 5% GST from Kota</td><td>2,20,000</td></tr> <tr><td>Inward Supplies @ 18% GST from Ajmer</td><td>1,50,000</td></tr> </tbody> </table> <p style="text-align: center;">OR</p>	Particulars	₹	Sold Goods @ 18 % GST to Suraj in Jaipur	4,00,000	Sold Goods @ 5% GST to Poonam in Jodhpur	6,00,000	Purchased Goods @ 12% GST from Mumbai	3,10,000	Provided Services @ 12% GST to Tanay in Kolkata	4,80,000	Availed Services @ 5% GST from Kota	2,20,000	Inward Supplies @ 18% GST from Ajmer	1,50,000	(15)	CO4																						
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	(C) Elaborate the process of registration u/s 25.	(08)	CO5																																	
	(D) Explain the features of GST.	(07)	CO1																																	



13 APR 2026



April 2026		
Examination: End Semester Examination (UG Programmes)		
Programme code: 02	Class: FY	Semester: II
Programme: BAF/Minor in Accounting		
Name of the School: Dr. Shantilal K. Somaiya School of Commerce and Business Studies		Name of the Department: Accounting and Finance
Course Code:	Name of the Course: Corporate Accounting I (Minor in Accounting)	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Draw neat diagrams 2) Assume suitable data if necessary 3) Working notes should form part of your answers		

Question No.		Max. Marks	CO																
Q1	<p>A) A company has balances as under:</p> <p>Security Premium ₹ 1,00,000 General Reserve ₹ 1,50,000 Redeemable Preference Share Capital ₹ 5,00,000</p> <p>Preference shares are to be redeemed at a premium of 10%. Find out the amount of fresh issue of shares as per the requirements of company law.</p> <p>B) From the following information prepare notes to account on Revenue from operations and other income</p> <table style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">₹ in lakhs</td> </tr> <tr> <td>Sale of products</td> <td style="text-align: right;">2710</td> </tr> <tr> <td>Interest income</td> <td style="text-align: right;">20</td> </tr> <tr> <td>Loss on sale of Investment</td> <td style="text-align: right;">4</td> </tr> <tr> <td>Trading commission received</td> <td style="text-align: right;">60</td> </tr> <tr> <td>Dividend received</td> <td style="text-align: right;">10</td> </tr> <tr> <td>Sale of services</td> <td style="text-align: right;">30</td> </tr> <tr> <td>Rental Income</td> <td style="text-align: right;">15</td> </tr> </table> <p>C) Discuss the reasons for buy back of securities.</p>		₹ in lakhs	Sale of products	2710	Interest income	20	Loss on sale of Investment	4	Trading commission received	60	Dividend received	10	Sale of services	30	Rental Income	15	5	CO 1
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Q2	<p>A) Teebee Limited had issued 1,50,000 – 10% preference shares of ₹10 each, redeemable at a premium of 10% on 31st December, 2025. The company has adequate balance in General Reserves.</p> <p>To provide funds for redemption, the company:</p> <p>(i) Sold investments costing ₹2,00,000 for ₹3,00,000. (ii) Issued for cash 2,500 – 15% Debentures of ₹100 each at par. (iii) Issued 50,000 equity shares of ₹10 each at a premium of ₹4 per share.</p> <p>Pass journal entries for redemption.</p> <p style="text-align: center;">OR</p> <p>B) Beeta Limited had issued 5,000 12% Debentures of ₹ 100 each under SEBI regulations redeemable on 31st December, 2013 at a premium of</p>	15	CO 1																

	<p>5%. The company offered three options to Debenture holders as follows:</p> <p>(i) 14% Preference Shares of ₹ 10 at ₹ 12; (ii) 15% Debentures of ₹ 100 at par; (iii) Redemption in cash.</p> <p>The options were accepted as under:</p> <p>(i) option by holders of 1,500 debentures; (ii) option by holders of 1,500 debentures; (iii) option by holders of 2,000 debentures.</p> <p>The redemption was carried out by the company after creating Debenture Redemption Reserve for twice the minimum amount required by law. Show Journal entries.</p>																																														
Q3	<p>A) From the following ledger balances of Regal Limited as on 31st March, 2017, you are required to prepare the Balance Sheet as on 31st March, 2017 as per Schedule III of the Companies Act.</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Office Equipment</td> <td>4,80,600</td> <td>General Reserve</td> <td>4,15,000</td> </tr> <tr> <td>9% Debentures in APCO Ltd.</td> <td>2,45,000</td> <td>Creditors for Goods</td> <td>1,68,500</td> </tr> <tr> <td>Loose Tools</td> <td>1,63,000</td> <td>Creditors for Expenses</td> <td>36,000</td> </tr> <tr> <td>Plant and Machinery</td> <td>18,00,000</td> <td>Cash Credit</td> <td>75,000</td> </tr> <tr> <td>Computer Software</td> <td>83,250</td> <td>Mortgage Loan</td> <td>3,10,000</td> </tr> <tr> <td>Debtors for Goods</td> <td>1,90,000</td> <td>8% Preference Share Capital</td> <td>5,50,000</td> </tr> <tr> <td>Share Issue Expense (unwritten off)</td> <td>30,000</td> <td>Equity Share Capital</td> <td>15,00,000</td> </tr> <tr> <td>Stores and Spares</td> <td>1,00,200</td> <td>Staff Welfare Fund</td> <td>85,000</td> </tr> <tr> <td>Interest Accrued on Investment</td> <td>51,000</td> <td>Provision for Taxation</td> <td>26,550</td> </tr> <tr> <td>Cash at Bank</td> <td>23,000</td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: center;">OR</p> <p>B) Ridhan Ltd. came up with a public issue of 90,00,000 Equity Shares of ₹10 each at ₹15 per share. A, B and C took underwriting of the entire issue in 3:2:1 ratio. Applications were received for 81,00,000 shares. The marked applications were as follows: A: 24,00,000 shares; B: 21,00,000 shares; C: 18,00,000 shares. Commission payable to underwriters is at 5% on the issue price of the shares.</p> <p>You are required:</p> <p>(i) to compute the liability of each underwriter as regards the number of shares to be taken up; and (ii) pass journal entries in the books of Ridhan Ltd. to record the above transactions.</p>	Particulars	₹	Particulars	₹	Office Equipment	4,80,600	General Reserve	4,15,000	9% Debentures in APCO Ltd.	2,45,000	Creditors for Goods	1,68,500	Loose Tools	1,63,000	Creditors for Expenses	36,000	Plant and Machinery	18,00,000	Cash Credit	75,000	Computer Software	83,250	Mortgage Loan	3,10,000	Debtors for Goods	1,90,000	8% Preference Share Capital	5,50,000	Share Issue Expense (unwritten off)	30,000	Equity Share Capital	15,00,000	Stores and Spares	1,00,200	Staff Welfare Fund	85,000	Interest Accrued on Investment	51,000	Provision for Taxation	26,550	Cash at Bank	23,000			15	CO 2
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Q4	<p>A) Following is the Summary Balance Sheet of BTC Ltd. (a non-listed company) as on 31-3-2026:</p>	15	CO 3																																												

Liabilities**Share Capital**

60,000 Equity Shares of ₹10 each, ₹8 paid up → ₹4,80,000

10% Preference Share Capital (₹100 paid) → ₹5,00,000

Securities Premium A/c → ₹15,000

Capital Reserves → ₹15,000

General Reserve → ₹60,000

Profit & Loss A/c → ₹50,000

Trade Payables → ₹3,00,000

Total → ₹14,20,000**Assets**

Sundry Assets → ₹12,20,000

Cash at Bank → ₹2,00,000

Total → ₹14,20,000

Company took all necessary steps to make the equity shares eligible for buy-back. Then company decided to issue 1,200 preference shares at par in order to buy-back 20% equity capital of the company. The new issue was fully subscribed. The company also issued 1,000, 10% Debentures of ₹100 each fully paid. After the issue of shares and debentures the company bought back 20% equity share capital from the open market.

Pass journal entries and prepare the Balance Sheet of the company post buy back.

OR

B) Following is the summarised Balance Sheet of Sunya Ltd. as on 31-03-25:

Liabilities (₹)

- 16,00,000 Equity Shares of ₹10 each, ₹8 paid up — 1,28,00,000
- Profit and Loss Account — 1,20,00,000
- Security Premium — 40,00,000
- 10% Debentures — 40,00,000
- Bank Term Loan — 40,00,000
- Creditors — 60,00,000

Total — 4,28,00,000**Assets (₹)**

- Land and Buildings — 60,00,000
- Plant and Machinery — 60,00,000
- Furniture — 44,00,000
- Investments — 30,00,000
- Debtors — 94,00,000
- Bank Balance — 1,00,00,000
- Stock — 40,00,000

Total — 4,28,00,000**Additional Information:**

The company decides to buy-back maximum number of equity shares as may be permitted at a price of ₹20 per share being the current market price.

Assuming that the buy back is actually carried out, you are required to: Pass necessary Journal Entries in the books of the company.



15

CO 3