SYBCOM-IV-REG-NEP-MAR-2026-Accountancy & Financial Management - IV

Seat no:	

Time: 1 hr — Max. Marks. 30

Note:
1) **Attempt ANY TWO questions.**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.
4) Use of simple calculator is allowed

Q.1 The Balance Sheet of Anand Industries Ltd as on 31st March 2025 was as follows: - [15]

Liabilities	**₹**	**Assets**	**₹**
90,000 Equity shares of Rs 10 each fully paid.	9,00,000	Fixed Assets	13,20,000
50,000 6% Redeemable preference shares of Rs 100 each fully Paid	5,00,000	Investments	3,60,000
Capital Reserve	50,000	Debtors	1,50,000
Securities Premium	10,000	Stock	1,00,000
General Reserve	2,00,000	Bank	80,000
Profit & Loss A/c	3,00,000		
Creditors	50,000		
Total	**20,10,000**	**Total**	**20,10,000**

The Preference shares were due for repayment & the company decided to redeem them at a premium of 5%. For the purpose of redemption, the company sold of all the Investments for Rs 4,00,000 and made a fresh issue 10,000 Equity shares of Rs 10 each at Rs 12 per shares payable in full. These shares were fully subscribed, and all cash was collected.

The redemption was duly made.
You are required to pass Journal entries to record the above transactions.

Q.2 Gajanan Industries Ltd. issued 5,000 10% Debentures of ₹100 each at par on 1st January 2023. The debentures are redeemable at par on 31st December 2025. In order to provide funds for redemption, the company created a Sinking Fund. [15]
Every year the company appropriates ₹1,50,000 from the Profit and Loss Appropriation Account and invests the same in Sinking fund Investments. The investments earn interest at 6% per annum and the interest received is reinvested in the sinking fund investments.
On 31st December 2025, the investments are sold for ₹ 3,42,000 and the debentures were duly redeemed.
Prepare the 10% Debentures Account, Sinking Fund Account and Sinking Fund Investment Account for the years ending 31st December 2023, 31st December 2024 and 31st December 2025.

Q.3 A) X Ltd has 10,000 Equity shares of Rs 10 each in the Balance sheet as on 31st March 2025, The company issued Bonus shares at par at the rate of one fully paid equity share for every two shares held on 31st March 2025, out of sufficient balance in Capital Redemption Reserve A/c. You are required to pass Journal entries to record the above transactions. [07]

B) Maurya Ltd. has 1750, 10% Debentures of ₹100 each due for redemption on 31st March 2025 at a premium of 10%. [08]
The company decided to redeem the debentures by conversion on the following terms:
- 60% of the debentures are converted into Equity Shares of ₹10 each issued at a premium of 5%.
- The remaining 40% are converted into 12% Preference Shares of ₹100 each issued at par.

Required:
Pass journal entries in the books of Maurya Ltd. for redemption by conversion.
(Ignore debenture interest.)

Seat no:	

Time: 1 hr | Max. Marks. 30

Note: 1) **Attempt ANY TWO questions.**
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Q.1 From the following information given by M/s Panipuri & Co. Pvt Ltd, prepare an estimate of working capital for the year ending on 31st March, 2026. [15]

1. Estimated level of activity – 50,000 units for the year (50 weeks)
2. Cost of Raw Materials per unit - ₹ 5.
3. Cost of Labour per unit – 40% of Raw Materials
4. Cost of Overheads per unit – 50% of the Labour cost.
5. Profit per unit is 200% of Overheads.
6. Stock of Raw Materials – 4 weeks.
7. Processing period – 4 weeks
8. Stock of Finished Goods – 4 weeks.
9. Credit to Debtors – 6 weeks
10. Credit by the creditors – 4 weeks.
11. Time lag in payment of wages is 4 weeks and overheads is 2 weeks.
12. Cash and bank balance required - ₹ 40,000.
13. Debtors are estimated on selling price.
14. Purchases against cash – 20%.
15. All the activities are spread evenly throughout the year.
16. During processing, Labour and Overhead accrue evenly.

Q.2 M/s Rava Dosa Ltd. plan to produce 60,000 units during the year 2025-26 and to sell it for Rs.50 per unit. Cost structure of the product is:- [15]

Raw Material - Rs. 27
Labour - Rs. 8
Overheads - Rs. 10

Further details are available for the year 2025-26:

1. Raw Material are in stock on an average for 2 months.
2. Production process takes 1 month.
3. Finished goods stock maintained for 2 months.
4. Time lags for payment of wages and overheads is 1 month.
5. Customers get credit of 2 months and suppliers allow credit for 1 month.
6. 20% of sales and 25% of purchases are made on cash basis and balance on credit.
7. Cash and bank balance will be maintained at Rs.20,000.
8. Operations are evenly spread throughout the year.
9. Debtors are estimated at selling price.
10. Provide Margin of safety at 10%

Prepare the statement of Working Capital Requirement for the year 2025-26.

Q.3 Prepare a Cash Budget of Samosa Ltd. for the months of April to June 2026 from the following information: [15]

Months	January	February	March	April	May	June
Sales	2,40,000	2,40,000	2,25,000	2,70,000	2,55,000	2,40,000
Purchases	1,35,000	1,20,000	1,26,000	1,50,000	1,35,000	1,05,000
Wages	60,000	54,000	66,000	72,000	60,000	54,000
Expenses	15,000	18,000	18,000	21,000	18,000	15,000

Additional Information:

1. 50% of sales and purchases are on cash basis. The average collection period of the company is ½ month and credit purchases are paid after one month.
2. Time lag in payment of wages and expenses are one month.
3. Rent of ₹1,500 is payable every month. (Not included in expenses above)
4. Cash and bank balance as on 31st March 2026, ₹4,50,000.
5. Dividend receivable in May amounting to ₹54,000.
6. Professional fees to be paid in June amounting to ₹2,250.

You are required to prepare a Cash Budget for April, May, and June 2026.

SYBCOM-IV-REG-NEP-MAR-2026-The Negotiable Instruments Act 1881 & Amendment 2015

Seat no:	

Time: 2 hrs | Max. Marks. 60

Note:
1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Answer the following question: (ANY ONE)

A) Define Promissory note and state its essentials. [10]

B) Distinguish between "Negotiation by delivery" and "Negotiation by endorsement". [10]

Q.2 Answer the following question: (ANY ONE)

A) How Promissory Notes are Repaid? [10]

B) Distinguish between a Promissory Note, a Bill of Exchange, and a Cheque. Discuss their characteristics and essential elements. [10]

Q.3 Answer the following question: (ANY ONE)

A) Explain the concept of "Holder" and "Holder in Due Course" (Sections 8 & 9). What are the privileges available to a Holder in Due Course? [10]

B) Elaborate the conditions to make a person liable for dishonour of cheque. [10]

Q.4 Answer the following question: (ANY ONE)

A) Elucidate the various ways in which the liability of a party comes to an end. [10]

B) "Dishonour of a cheque for insufficiency of funds is a criminal offence." Critically examine this statement with reference to Section 138, including the necessary conditions for initiating legal proceedings. [10]

Q.5 Write a note on: (ANY FOUR) [20]

A) Classification of Negotiable Instrument

B) Amendment Act 2015

C) Negotiation Back

D) Specimen of Cheque

E) Section 61

F) Presentment Section 65 to 76

G) Section 85A

H) Specimen of Promissory Note

SYBCOM-IV-REG(NEP)-MAR-2026-VOC SKILLS IN ACCOUNTING-VI (AUDITING)

Seat no:	

Time: 1 hr   Max. Marks:30

Note: 1) **Answer ANY TWO Questions.**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

A) Explain Features of Test Checking.

B) What are objectives of Internal Audit.

Q.2 **Answer the following:** [15]

A) Distinguish between Internal Audit & External Audit.

B) Explains steps to vouch 'Interest received.'

Q.3 **Answer the following:** [15]

A) Explain steps to be followed for vouching of 'Rent Paid.'

B) What steps auditor should take in verification of 'Creditors.'

SYBCOM-IV-REG(NEP)-MAR-2026-VOC SKILLS IN ACCOUNTING-VI (AUDITING)

Seat no:	

Time: 1 hr   Max. Marks:30

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B) What are objectives of Internal Audit.

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A) Distinguish between Internal Audit & External Audit.

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A) Explain steps to be followed for vouching of 'Rent Paid.'

B) What steps auditor should take in verification of 'Creditors.'

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Seat no:	

Time: 1 hr Max. Marks:30

Note: 1) **Answer ANY TWO Questions out of Three Questions**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

A) Discuss various dimensions of quality.

B) Elaborate the features of Quality Circle.

Q.2 **Answer the following:** [15]

A) Explain the types of production systems.

B) Discuss the benefits of dematerialization.

Q.3 **Answer the following:** [15]

A) Discuss the structure of Indian Capital Market.

B) What is a systematic investment plan? Explain its advantage.

SYBCOM-IV-REG(NEP)-MAR-2026-MGMT : PROD. & FINANCE

Seat no:

Time: 1 hr Max. Marks:30

Note: 1) **Answer ANY TWO Questions out of Three Questions**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

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A) Discuss various dimensions of quality.

B) Elaborate the features of Quality Circle.

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B) What is a systematic investment plan? Explain its advantage.

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SYBCOM-IV-REG(NEP)-MAR-2026-SIX SIGMA & ISO

Seat no:	

Time: 1 hr Max. Marks:30

Note: 1) Attempt **ANY TWO** questions out of the three questions.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

A) Discuss the various principles of Six Sigma.

B) Describe the challenges faced in implementing Six Sigma.

Q.2 **Answer the following:** [15]

A) Write a note on GREEN Six Sigma.

B) Explain various types of ISO audit.

Q.3 **Answer the following:** [15]

A) Discuss the benefits of ISO 14001.

B) Analyse the importance of continuous improvement in ISO (Kaizen).

SYBCOM-IV-REG(NEP)-MAR-2026-SIX SIGMA & ISO

Seat no:

Time: 1 hr Max. Marks:30

Note: 1) Attempt ANY TWO questions out of the three questions.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Answer the following: [15]
A) Discuss the various principles of Six Sigma.
B) Describe the challenges faced in implementing Six Sigma.

Q.2 Answer the following: [15]
A) Write a note on GREEN Six Sigma.
B) Explain various types of ISO audit.

Q.3 Answer the following: [15]
A) Discuss the benefits of ISO 14001.
B) Analyse the importance of continuous improvement in ISO (Kaizen).

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Seat no:	

Time: 1 hr Max. Marks:30

Note: 1) **All questions are compulsory.**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer ANY TWO of the following:** [15]

A) Define International Trade and Explain its scope.

B) Explain Pros and Cons of Free Trade Policy.

C) Discuss the meaning of gains from trade and examine the factors influencing these gains.

Q.2 **Answer ANY TWO of the following:** [15]

A) What is the Balance of Payments? Explain its structure.

B) Bring out the causes of disequilibrium in balance of payment.

C) Discuss the meaning and functions of the International Monetary Fund.

SYBCOM-IV-REG(NEP)-MAR-2026-International Trade Theories & Policies

Seat no:

Time: 1 hr Max. Marks:30

Note: 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Answer ANY TWO of the following: [15]

A) Define International Trade and Explain its scope.

B) Explain Pros and Cons of Free Trade Policy.

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SYBCOM-IV-REG-NEP-MAR-2026-Business Communication Skills-II

Seat no:	

Time: 1 hrs | Max. Marks. 30

Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 A) Explain in detail the preparations of Interviewer for an Interview. [10]

OR

Q.1 B) Define Group Discussion. Discuss the various types of Group Discussions. [10]

Q.2 A) Draft the Notice and Agenda of the Annual General meeting of a Sports Association. Also draft the following Resolutions-1) Appointment of Bankers. 2) Adoption of common seal. [10]

OR

Q.2 B) Define Adjustment letter and explain its primary purpose. A logistics company receives a written complaint from a client regarding the late delivery of industrial spare parts that were required for urgent maintenance work. The delay occurred due to unavoidable transport disruptions caused by heavy rain and road closures. Write an adjustment letter acknowledging the delay, explaining the circumstances briefly, expressing regret for the inconvenience caused and offering partial compensation in the form of a discount on the next shipment or a waiver of delivery charges. [10]

Q.3 **Write short notes on: (ANY THREE)** [10]

A) Purpose of a selection Interview
B) Leadership skills in Group Discussion
C) Components of an Inquiry letter
D) Purpose of a sales letter
E) Role of Participants in a meeting

SYBCOM-IV-REG(NEP)-MAR-2026-Advertising-II

Seat no:	

Time: 1 hr Max. Marks:30

Note: 1) **Attempt ANY TWO questions out of Three questions:**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

A) What are the advantages of newspaper advertising ?

. B) Explain the objectives of media.

Q.2 **Answer the following:** [15]

A) Explain different forms of google ads.

B) Write a note on social media.

Q.3 **Answer the following:** [15]

A) Discuss the elements of a copy.

B) Analyse the importance of illustration with suitable examples

SYBCOM-IV-REG(NEP)-MAR-2026-Advertising-II

Seat no:

Time: 1 hr Max. Marks:30

Note: 1) Attempt ANY TWO questions out of Three questions:
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Answer the following: [15]
A) What are the advantages of newspaper advertising ?
. B) Explain the objectives of media.

Q.2 Answer the following: [15]
A) Explain different forms of google ads.
B) Write a note on social media.

Q.3 Answer the following: [15]
A) Discuss the elements of a copy.
B) Analyse the importance of illustration with suitable examples

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SYBCOM-IV-REG-NEP-MAR-2026-Integrated Theatre Production: Stage Craft, Costume, Music and Technology

Seat no:	

Time: 1 hr — Max. Marks. 30

Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Fill in the blanks and rewrite the sentence: (ANY SIX) [06]

1) A sudden blackout can create ___________
A) shock B) laughter C) peace D) fun
2) A Ground plan is a bird's ___________ view drawing of the stage area, showing the position of every set piece, prop & furniture.
A) eye B) ear C) feather D) legs
3) Texture refers to the surface feel of a ___________
A) fabric B) light C) sound D) food
4) Realistic Theatre aims to depict ___________ accurately.
A) life B) wife C) son D) sound
5) Music based on Vande Mataram or ___________ Raag stirs Patriotic feelings.
A) Desh B) Videsh C) Bhairav D) Bhup
6) The sound of a ___________ may announce the entry of a divine character.
A) conch shell (Shankh) B) tabla C) dhol D) guitar
7) ___________ can be analog or digital.
A) Mixers B) Juicers C) Computer D) Navras
8) ___________ ensures final audio quality is consistent.
A) Mastering B) Labeling C) Cabel D) Light

Q.2 Comment on the following Terms/ Concepts: (ANY TWO) [06]

A) Light & colour
B) Light timing
C) Lighting as a emotional tool in theatre
D) Ground Plan

Q.3 Comment on the following Terms/ Concepts: (ANY TWO) [06]

A) Costumes for street play
B) Texture & Shape in costume design
C) Painting in costume design
D) Culturally accurate costume design

Q.4 Comment on the following Terms/ Concepts: (ANY TWO) [06]

A) Objectives of background music in theatre production
B) Recorded effects
C) Flute
D) Use of Dhol, Dholak & Drums in theatre

Q.5 Comment on the following Terms/ Concepts: (Any Two) [06]

A) Speakers
B) Integration of computers & software in music production
C) Microphones
D) Ramlila with automated sound & stage effects