

3 Hours

[Total 100 Marks]

TYBCom
Sem-III
April-2023

- N.B.:** (1) All questions are compulsory.
(2) Figures to the right indicate full marks.
(3) Working notes should form part of your answers.
(4) Use of simple calculator is allowed.

Q. 1 (A) Select the correct options for the given choice (Any Ten) (10)

- 1) A Limited Liability Partnership is governed by _____.
 - a) Partnership Act 1932
 - b) Companies Act, 2013
 - c) Limited Liability Partnership Act, 2008
 - d) Limited Liability Partnership Act, 2018
- 2) According to SEBI Regulations, if the subscription is not at Least _____ of the offer amount, all the application money needs to be refunded.
 - a) 40%
 - b) 75%
 - c) 60%
 - d) 90%
- 3) Mahesh Limited issued shares at a Face Value of Rs 100 with a premium of Rs 10 per share. The underwriting commission will be calculated on _____.
 - a) Rs 80
 - b) Rs 90
 - c) Rs 110
 - d) Rs 100
- 4) Rate of Exchange at the Balance Sheet date is called _____.
 - a) Average Rate
 - b) Closing Rate
 - c) Reporting Rate
 - d) Monetary Rate.
- 5) Audit requirement in case of Limited Liability Partnership is only when the contribution exceeds Rs. 25 Lakh or the turnover exceed Rs. _____.
 - a) 40 Lakhs
 - b) 25 Lakhs
 - c) 2 Crores
 - d) 10 Crores
- 6) Assets specifically pledged are placed in _____ to the Statement of Affairs
 - a) List D
 - b) List C
 - c) List B
 - d) List E
- 7) _____ is used in presenting financial statement.
 - a) Bitcoin Currency.
 - b) Foreign Currency.
 - c) Reporting Currency.
 - d) Digital Currency.

- 8) _____ is not a Preferential Creditor.
- Expenses in investigation
 - Salary & Wages
 - Government Dues
 - Unsecured Creditors.
- 9) Accounting for Amalgamation is governed by _____
- AS 2
 - AS 9
 - AS 11
 - AS 14
- 10) Application forms bearing Stamp with the respective underwriter are called as _____
- ESOP application
 - Unmarked application
 - Proprietary application
 - Marked application
- 11) If the business of an existing company Modern Ltd is taken over by an existing company Ultra-Modern Ltd, it is called _____
- Absorption
 - Amalgamation
 - External reconstruction
 - Internal reconstruction
- 12) A person can act as underwriter only if he hold a certificate granted by _____
- Registrar of Company
 - SEBI
 - RBI
 - Registrar of Firm.

Q. 1 (B) State Whether the following statements are True or False (Any Ten) (10)

- Amalgamation Adjustment Account is prepared to record the Capital Reserve in Transferee company.
- Underwriters are not required to subscribe the shares of firm underwriting.
- When all the shares are underwritten by the underwriters, it is called partial underwriting.
- Debtors, Bills Receivable and Cash are the examples of non-Monetary items.
- In Liquidation of Company, List H indicates Surplus/ Deficit.
- Exchange Rate prevailing on Settlement date is termed as Average Rate.
- In Amalgamation, Fictitious Assets should be transferred to Realisation Account to close the transferor company accounts.
- "Pooling of interest method" is a method of Accounting for Amalgamation.
- As per Companies Act 2013, the commission payable to underwriter for underwriting of shares should not exceed 5%.
- LLP should have minimum 50 partners.
- On Liquidation of company, Preferential creditors should be settled before the payment of unsecured creditors.
- Inventory is termed as non-monetary item.

Q. 2 (A) The Balance Sheet of Bhanu Ltd and Aakash Ltd are as under.

(20)

Balance Sheet
As on 31st March 2023

Liabilities	Bhanu Ltd Rs.	Aakash Ltd Rs.	Assets	Bhanu Ltd Rs.	Aakash Ltd Rs.
Equity Share Capital (Rs.10 Each)	6,00,000	8,00,000	Land and Building	8,00,000	7,00,000
General Reserves	1,00,000	1,00,000	Plant and Machinery	3,00,000	2,00,000
Statutory Reserves	1,25,000	75,000	Inventories	4,75,000	3,25,000
Profit and Loss Account	1,75,000	1,25,000	Sundry Debtors	2,25,000	2,50,000
9% Debentures (Rs. 100 each)	3,00,000	2,50,000	Cash	1,25,000	2,25,000
Sundry Creditors	4,50,000	3,50,000	Bank	50,000	1,75,000
Bills Payable	3,25,000	2,75,000	Preliminary Expenses	1,00,000	1,00,000
	20,75,000	19,75,000		20,75,000	19,75,000

Bhanu Ltd purchases Aakash Ltd w.e.f 1st April 2023 with the following terms and conditions.

a) Bhanu Ltd takes over all assets and liabilities of Akash Ltd at book values with the following exceptions

Land and building Rs. 10,00,000

Plant and Machinery Rs. 3,50,000

b) Purchase consideration is discharged by issue of Equity Shares of Rs. 10 each at a premium of Rs 10 per share

c) Debentures of Aakash Ltd to be converted to equivalent number of 10% debentures of Bhanu Ltd of Rs. 100 each

d) Statutory Reserves is to be maintained for 4 more years

Prepare Ledger Account to close the books of Aakash Ltd and show opening journal entries in the books of Bhanu Ltd.

OR

Q. 2 (B) On 1st August, 2021, Abhinav Ltd. an Indian Importer, purchased \$ 2,00,000 worth of goods from DELL INC of USA @ Rs. 77 per \$. (10)

The payment for import was made as follows:

On 12th September, 2021 - \$ 60,000 @ Rs. 79 per \$

On 26th October, 2021 - \$ 80,000 @ Rs. 76 per \$

On 5th December, 2021 - \$ 40,000 @ Rs. 78 per \$

On 18th January, 2022 - \$ 20,000 @ Rs. 75 per \$

Abhinav Ltd. closes its books on 31st March every year.

Prepare DELL INC of USA A/c and Foreign Exchange Fluctuation A/c in the books of Abhinav Ltd.

Q. 2 (C) Amar Ltd. went into liquidation on 31st December, 2022 when its Balance Sheet was as follows:

(10)

LIABILITIES	RS.	ASSETS	RS
150000 11% Cumulative Preference shares of Rs. 10 each	15,00,000	Land and Building	7,50,000
7,500 Equity shares of Rs. 100 each, Rs. 75 paid	5,62,500	Plant and Machinery	18,75,000
22,500 Equity shares of Rs. 100 each, Rs. 60 paid	13,50,000	Trademarks	3,00,000
12% Debentures (Secured by floating charge)	7,50,000	Stock-in-trade	4,02,500
Sundry Creditors	10,68,750	Sundry Debtors	8,25,000
		Cash at Bank	2,25,000
		Profit and Loss A/c	8,53,750
	52,31,250		52,31,250

The assets realised as follows:

Land and Building Rs. 4,50,000; Plant and Machinery and Trademarks Rs. 17,25,000; Stock and Sundry Debtors Rs. 10,50,000

The expenses of liquidation amounted to Rs. 27,250. The liquidator is entitled to a commission of 3% on assets realised except cash. Assuming, the final payments including those on debentures were made on 31st December, 2022, show the Liquidators Final Statement of Accounts.

Q. 3 (A) Prashant and Roshni are partners in M/s. Carpenterwala LLP sharing profits and losses in the ratio 2:3. Following is their Trial Balance an on 31-3-2023.

(20)

Particulars	Debit	Credit
	Rs.	Rs.
Stock (1-4-2022)	25,000	
Prashant's Capital		1,21,000
Roshni's Capital		85,000
Bills Payable		46,500
Carriage Outward	5,000	
Purchases	2,25,000	
Return outward		15,000
Sales		4,07,000
Return inward	2,000	
Bad debts	6,000	
Sundry Debtors	51,500	
Cash at Bank of India	20,000	
Cash in hand	5,000	
General Repairs	5,000	
Warehouse Rent	7,500	
Motor Insurance	6,000	

Discount	6,500	
Manager's Remuneration	60,000	
Vacant Land at Nashik	1,50,000	
Motor Car	80,000	
Laptop	20,000	
TOTAL	6,74,500	6,74,500

Adjustments

- i. Goods worth Rs. 6,000 taken over by Prashant for personal use were not entered in the books of account.
- ii. On 31-3-2023 the cost price of closing stock was Rs. 30,000 and its market price was Rs. 28,000.
- iii. Provide Rs. 1,500 for Reserve for doubtful debts on debtors.
- iv. Outstanding expenses as on 31st March 2023: Rent Rs. 2,500 and Manager's Remuneration Rs.5,000
- v. Provide depreciation @ 10% p.a. on Motor Car and @5% p.a. on Laptop
- vi. Goods worth Rs.12,000 were destroyed by fire and Insurance Co. agreed to pay Rs. 10,000 in full settlement of the claim.

You are required to prepare Profit and Loss Account for the year ending 31-3-2023 and the Balance Sheet as on that date after considering the above adjustments.

OR

Q. 3 (B) Maruti Ltd issued 1,00,000 Equity Shares of Rs. 25 each at a premium of Rs.10 each. The entire issue was underwritten as follows (10)

- Akshay 60,000 Shares (Firm Underwriting 10,000 Shares)
- Bhavesh 30,000 Shares (Firm Underwriting 4,000 Shares)
- Chintan 10,000 Shares (Firm Underwriting 2,000 Shares)

Applications received for 90,000 shares; the following are the marked applications including firm underwriting.

- Akshay 24,000 Shares
- Bhavesh 20,000 Shares
- Chintan 8,000 Shares

Calculate the Net Liability of each underwriter when the benefit of firm underwriting is given.

Q. 3 (C) Manas Ltd. exported goods to Shepherd Inc. of Canada worth \$ 10,00,000 on 5th January, 2021 when the exchange rate was Rs. 68 per US \$. (10)

The amount was received in instalments as follows:

- 16.02.2021 - \$ 4,00,000 @ Rs 69 per US \$
- 16.03.2021 - \$ 2,00,000 @ Rs. 70 per US \$
- 16.04.2021 - \$ 2,00,000 @ Rs. 67 per US \$
- 16.05.2021 - \$ 2,00,000 @ Rs. 65 per US \$

Manas Ltd. closes its books on 31st March every year when the exchange rate was Rs. 65 per US \$
You are required to pass journal entries in the books of Manas Ltd. for the years ended on 31st March, 2021 and 31st March 2022.

Q. 4 (A) Lost Life Ltd. went into liquidation on 1st April, 2022 when its Balance Sheet was as follows: (10)

LIABILITIES	RS.	ASSETS	RS
1000 10% Cumulative Preference shares of Rs. 100 each	1,00,000	Premises	2,40,000
3,000 Equity shares of Rs. 100 each	3,00,000	Machinery	1,65,000
14% Debentures (Secured by floating charge)	1,50,000	Stock	2,60,000
Interest Accrued on Debentures	21,000	Sundry Debtors	29,000
Unsecured Creditors	3,24,000	Cash at Bank	48,000
		Profit and Loss A/c	1,53,000
	8,95,000		8,95,000

Note: Preference Dividend was in arrears for one year.

The assets realised as follows:

Premises Rs. 1,70,000;

Machinery Rs. 85,000;

Stock and Debtors Rs. NIL

The expenses of liquidation amounted to Rs. 12,500. The liquidator is entitled to a remuneration of 1% on assets realised except cash. Assuming, the final payments including those on debentures were made on 31st December, 2022, show the Liquidators Final Statement of Accounts.

Q. 4 (B) Prem Ltd. issued prospectus inviting applications for 80,000 equity shares of Rs.10 each at par. The whole issue was fully underwritten as follows: Hemant - 40,000 shares; Jayant - 30,000 shares; and Chhaya - 10,000 shares. Applications were received for 76,000 shares which also included marked applications as follows: Hemant - 27,000 shares; Jayant - 18,000 shares, and Chhaya- 15,000 shares. Unmarked applications are to be distributed amongst the underwriters in the ratio of their gross liability. Prepare a statement to determine the net liability of the underwriters. (10)

OR

Q. 4 (C) Ishan and Amol are partners in M/s. Glassdoor LLP sharing Profits and Losses equally. From the following Trial Balance of the LLP, prepare Balance Sheet of the LLP as at 31st March, 2023. (10)

Particulars	Debit Rs.	Particulars	Credit Rs.
Stock as on 31.03.2023	18,000	Capital Accounts	
Trade Receivables	32,000	Ishan	85,000
Computer	75,000	Amol	65,000
Printer	15,000	Bills Payable	22,000
Prepaid Advertisement for 4 years	6,000	Outstanding Salaries	5,000
Investment in Equity shares of Reliance Ltd	10,000		
Cash at Bank with HDFC Bank	21,000		
	1,77,000		1,77,000

Q. 4 (D) Following is the Balance Sheet of Maharaja Ltd as on 31st March 2023.

(10)

Liabilities	Rs.	Assets	Rs.
8% Preference Share Capital (Rs 100 each)	10,00,000	Goodwill	3,25,000
Equity Share Capital (Rs 10 each)	10,00,000	Land and Building	14,60,000
General Reserve	4,00,000	Plant and Machinery	5,10,000
Statutory Reserve	1,75,000	Investments	4,18,000
Profit and Loss Account	2,40,000	Inventories	2,25,000
9% Debentures	8,00,000	Sundry Debtors	3,26,000
Sundry Creditors	3,60,000	Bills Receivable	3,91,000
Bills Payable	1,05,000	Cash and Bank	3,56,000
Provision for Tax	75,000	Preliminary Expenses	1,44,000
	41,55,000		41,55,000

Chakravarti Ltd is formed with an authorised capital of 6,00,000 Equity Shares of Rs. 10 each to take over all the assets and liabilities of Maharaja Ltd with the following terms and conditions.

- The assets are to be taken over at 10% more than the book values.
- Goodwill of Maharaja Ltd is valued at Rs. 5,40,000.
- Cost of formation of New Company amounted to Rs. 38,000.
- Debentures of Maharaja Ltd is to be converted into equivalent number of Debentures of Chakravarti Ltd.
- The purchase consideration is discharged by issue of Equity Shares of Rs. 10 each.

Find out the purchase consideration.

Q. 5 (A) Explain statement of affairs in liquidation of company.

(10)

Q. 5 (B) Explain benefits of Limited Liability Partnership.

(10)

OR

Q. 5 (C) Write Short Notes (Any Four)

(20)

- Purchase Consideration
- Spot rate and Closing rate in Foreign Currency Transactions
- Liquidators Final Statement of Account
- Underwriting of shares
- Amalgamation and Absorption
- Monetary Items

Time: 3 Hours

Marks: 100

TYB Com.

Sem-VI

Apr-2023

- N. B. (1) All questions are compulsory.
 (2) Figures to the right indicate full marks.
 (3) Use of simple calculator is allowed.
 (4) Working notes should form part of your answer.

Q 1A) Multiple Choice Questions:- (Any 10)

(10 Marks)

- i) In Contract costing loss of Material by Fire is credited to _____.
- Financial Profit & Loss A/c
 - Costing Profit & Loss A/c
 - Contract A/c
 - Contractee's A/c
- ii) Cost ledger contains _____.
- All personal A/c
 - All impersonal A/c
 - All nominal A/c
 - All real A/c
- iii) If cash received is 80% of work certified which is Rs. 4,80,000, Work certified will be _____.
- Rs. 4,80,000
 - Rs. 6,00,000
 - Rs. 6,20,000
 - Rs. 3,40,000
- iv) If sales are Rs. 5,00,000; variable costs are Rs. 2,00,000, the P/V ratio will be _____.
- 60%
 - 40%
 - 20%
 - 45%
- v) Normal loss is calculated at a certain percentage of the _____.
- Units introduced in the process
 - Direct materials
 - Cost of input
 - Direct labour
- vi) Output is 2,500 units. Normal loss is 300 units. Abnormal loss is 200 units. The input is _____.
- 2,000 units
 - 3,000 units
 - 1,500 units
 - 2,700 units

- vii) If standard cost of labour is Rs. 96,000 & actual cost incurred on labour is Rs. 97,800, the labour cost variance is _____.
- 1,800 F
 - 1,800 A
 - 1,93,800 A
 - 1,93,800 F
- viii) Process costing is applicable to _____.
- Paper Industry
 - Transport Company
 - Printing Press
 - Repair works
- ix) Stores ledger control account includes _____.
- All overheads incurred in process
 - All wages incurred in process
 - All purchases of material for the stores
 - All indirect expenses incurred in process
- x) An activity which generates cost is a _____.
- Cost drivers
 - Cost unit
 - Cost pool
 - Cost centre
- xi) If contract price is Rs. 15,00,000, work certified is Rs. 9,00,000. The amount transferred to Profit & Loss A/c would be _____.
- $\frac{1}{3}$ of Notional profit * Cash received / Work certified
 - $\frac{2}{3}$ of Notional profit * Cash received / Work certified
 - 60% of Cash price
 - 60% of work certified
- xii) In marginal costing, increase in selling price _____.
- Does not affect BEP
 - Lowers the net profit
 - Increases BEP
 - Lowers the BEP

Q 1B) True or False (Any 10)

(10 Marks)

- Contract price is equal to work certified.
- Abnormal gain is credited to Process Account.
- Margin of safety is the excess of Breakeven sales over actual sales.
- Direct wages are debited to Wages Control Account.
- Work certified is a part of WIP.
- Process account is credited by scrap value of normal loss.
- WIP ledger shows cost of goods unfinished.
- Angle of incidence is angle between total sales line and total cost line drawn in Break Even Chart.

- i) In Target costing, wasteful activities are eliminated.
- j) A Variance Analysis is a difference between standard cost and actual cost.
- k) Idle time variance is always adverse.
- l) Non-integrated accounting is called Interlocking accounting system.

Q 2) Following information is related to a building contract undertaken by Moonlight Contractors for Rs. 25,00,000 and for which 80% of work certified by the architect is being paid by the contractee. (20 Marks)

Particulars	Year I	Year II	Year III
Material issued	3,00,000	3,62,500	2,10,000
Direct expenses	12,500	42,500	15,000
Direct wages	2,75,000	3,87,500	2,75,000
Subcontract charges	5,000	6,500	1,250
Plant issued	35,000	-	-
Material at site	5,000	12,500	20,000
Work Certified (Cumulative)	5,87,500	18,75,000	25,00,000
Work Uncertified	7,500	20,000	-

The value of plant at the end of Year I, II, III was Rs. 28,000, Rs. 17,500 and Rs. 7,500 respectively.

You are required to prepare Contract Account for all the three years.

OR

(20 Marks)

Q 2) Twinlight Contractors Limited obtained two contracts C1 & C2. Following information was extracted from their books for the year ended 31st March, 2023.

Particulars	Contract C1	Contract C2
Date of Commencement	1 st October, 2022	1 st December, 2022
Contract Price	1,05,00,000	22,50,000
Cash received	80% of WC	85% of WC
Work Certified	21,00,000	13,50,000
Work uncertified	78,000	42,000
Material issued	5,37,000	2,98,800
Material returned to stores	21,000	-
Indirect Material	2,20,000	2,43,900
Direct wages	4,42,500	2,66,250
Direct expenses	2,04,750	46,050
Sub contract charges	41,250	33,750
Administrative charges	4,08,750	2,21,250
Supervision charges	95,550	-
Architect fees	78,000	40,500
Electricity charges	73,200	-
Plant issued at the commencement	33,75,000	18,00,000
Material at site at the end	1,09,500	81,000

Provide depreciation @ 20% per annum, on the original cost of the plant.

You are required to prepare Contract C1 & Contract C2 Account for the period ended 31st March, 2023.

Q 3) A product passes through three processes viz, X, Y and Z. the following details are available from the books and records for the year ended 31st March 2023. (20 Marks)

Particulars	X	Y	Z
Unit introduced	32,000	---	---
Cost per unit	16	---	---
Sundry Materials (Rs)	36,000	24,400	22,000
Direct labor (Rs)	10,000	14,000	13,200
Direct Expenses (Rs)	20,800	10,000	7,500
Production Overhead	50% of sundry material	40% of direct Labour	6,800
Normal loss (%)	5%	10%	12%
Scrap value Per unit (Rs.)	12	10	15
Actual Output	30,000	27,500	22,800

The output of each process passes directly to the next process and finally to the finished stock. You are required to prepare:

- Process account
- Normal Loss Account
- Abnormal Loss Account
- Abnormal Gain Account

OR

Q 3) M/s. Flowers Enterprises Ltd provides you with the following information for the month of March, 2023 about process A, B & C: (20 Marks)

Particulars	Process A	Process B	Process C
Basic Raw Material introduced (unit)	20,000	4,000	2,000
Cost of Raw Material per unit (Rs.)	20	12	18
Actual output (unit)	18,500	18,000	11,000
Direct Expenses (Rs.)	1,65,000	1,75,000	1,95,000
Direct Wages (Rs.)	1,30,000	1,08,720	1,28,132
Indirect Material (Rs.)	21,500	9,200	6,500
Factory Overheads (Rs.)	68,500	50,210	80,000
Normal Loss (as % of total No. of units input)	5%	10%	12%
Scrap Value per unit (Rs.)	6	4	8
Output Transferred to Next Process (%)	70%	60%	---
Output Sold at the end of process (%)	30%	40%	100%
Selling price per unit of the output sold at the end of the Process (Rs)	44	55	90

You are required to prepare Process Accounts

Q 4) Following are the balances in Cost ledger of Amrit Manufacturing Company on 1st April, 2022
(20 Marks)

	Debit(Rs)	Credit(Rs)
Stores Ledger Control Account	34,000	
WIP control account	45,600	
Finished Stock Ledger control Account	24,000	
Cost Ledger Control Account		1,03,600

Following are the transactions for the year ending on 31st March, 2023:

Particulars	Rs
Purchase of Raw material	1,00,000
Material issued to production	94,000
Direct Wages	1,40,000
Factory Overheads incurred	80,000
Selling & Distribution overheads incurred	32,000
Factory Overheads recovered	88,000
Selling & Distribution overheads recovered	31,500
Sales	4,00,000
Stock of WIP at end	50,000
Stock of Material at end	40,000
Stock of finished goods at end	30,000

You are required to prepare following Cost Control Accounts:

- Cost ledger control Account
- Stores Ledger Control account
- WIP Control Account
- Finished Stock Ledger Control Account
- Costing Profit & Loss Control Account

OR

Q 4 A) From the following particulars, you are required to calculate: (10 Marks)

- Profit Volume Ratio
- Break Even Point
- Profit when sale is Rs.2,50,000
- Sales required to earn profit of Rs. 50,000
- Margin of Safety in 2nd Year.

Year	Sales (Rs.)	Profit (Rs.)
I	3,75,000	25,000
II	4,50,000	40,000

Q 4 B) Calculate Material Cost Variances, Material Usage Variance, Material Price Variance from the following Data: (10 Marks)
Standard Quantity per 10 Units of production
Material 70 Kgs @ Rs.5 per kg.
Actual Production for the month=12,000 Units
Actual Material price per kg =@ Rs.5.5
Material used during the month=80,000 kgs

Q 5 A) Explain in detail about features of Contract costing. (10 Marks)

Q 5 B) What do you mean by Life cycle costing. (10 Marks)

OR

Q 5) Short Notes (Any Four) (20 Marks)

- i. General Ledger Adjustment Account
- ii. Normal & Abnormal Loss
- iii. Labour Efficiency Variance
- iv. Significance of variance analysis
- v. Marginal costing
- vi. Activity Based Costing

TYB Com.
Sem-VI
April 2023

Time: 3 hours

Marks: 100

N.B. 1. All questions are compulsory.

2. Figures to the right indicate full marks.

3. Draw a neat diagram wherever necessary.

Q1 A. Choose the correct answer and rewrite the statement (Any Ten)

10

1. International trade will not take place under _____ cost difference.
 - a) comparative
 - b) absolute
 - c) equal
 - d) average
2. If $\frac{PK}{PL} USA < \frac{PK}{PL} India$, India is _____ country.
 - a) Labour scarce
 - b) Capital abundant
 - c) Labour abundant
 - d) Labour neutral
3. Reciprocal demand is expressed in terms of _____.
 - a) Cost curves
 - b) Supply curves
 - c) Offer curves
 - d) Lorenz curve
4. The main objective of trade barriers is _____.
 - a) To increase employment
 - b) To reduce unnecessary imports.
 - c) To increase exports
 - d) To increase imports
5. Imposition of tariff, raises domestic prices causing fall in consumption of domestic goods is _____ effect of tariffs.
 - a) Productive effect
 - b) Revenue effect
 - c) Protective effect
 - d) Transfer effect
6. Brexit is the name given to the departure of _____ from the European Union.
 - a) Belgium
 - b) Britain
 - c) Poland
 - d) Bulgaria

7. Current account balance records all the receipts and payments for _____
- a) Only visible items b) Only invisible items
c) Both visible and invisible items d) Loans taken
8. Devaluation is ----- adjustment in value of the currency of the country
- a) Downward b) Upward
c) Vertical d) Neutral
9. WTO replaced ----- in 1995.
- a) TRIPS b) TRIMs
c) GATT d) GATs
10. As per Purchasing Power Parity theory exchange rate is determined by comparing _____
- a) Prices b) Import
c) Purchasing power d) Export
11. Spot exchange rate is _____
- a) Managed exchange rate b) Fixed exchange rate
c) Floating exchange rate d) Current exchange rate
12. Hedging function is about covering risk through _____
- a) Speculation b) Forward exchange.
c) Static exchange d) Backward exchange

Q.1. B) State whether the following statements are TRUE or FALSE (Any 10) 10

1. According to modern theory, there is no need for a separate theory of international trade.
2. Jacob Viner developed the concept of Income terms of trade .
3. Equilibrium terms of trade are determined through offer curves.
4. Free trade leads to an increase in cost and inefficiency.
5. Specific duties are imposed on a fixed percentage of the value of imported goods.
6. India is a dialog partner of ASEAN.
7. Medium-term loans of a country are denoted in the Current account of BOP.
8. Exchange control is restricting the use of foreign currency.
9. TRIPs agreement covers intellectual property in case of geographical Identities.
10. Countries in the world are following a fixed exchange rate system.

11. Speculation is opposite to hedging.
12. The aim of RBI's intervention in the foreign exchange market is to reduce excess volatility.

Q. 2. Answer any two of the following. 15

- A. Explain Ricardian Comparative Cost Difference Theory of International Trade.
- B. Discuss different concepts of Terms of Trade.
- C. Describe various types of gains from trade.

Q. 3 Answer any two of the following. 15

- A. Discuss the arguments in favour of and against free trade policy.
- B. Describe different types of tariffs.
- C. Explain the objectives and achievements of the European Union.

Q. 4 Answer any two of the following. 15

- A. Explain the concept and structure of balance of payments.
- B. Analyze different measures to correct disequilibrium in balance of payments.
- C. Briefly explain the WTO's TRIPs and TRIMs agreements.

Q. 5. Answer any two of the following. 15

- A. Explain how the equilibrium rate of exchange is determined.
- B. Discuss the purchasing power parity theory of exchange rate determination.
- C. Explain the role of central bank in foreign exchange management.

Q.6 Write short notes on any four of the following 20

- A. Offer Curves
- B. Types of Economic integration
- C. Effects of Tariffs
- D. Functions of foreign exchange market
- E. Spot and Forward exchange rate
- F. Types of disequilibrium in balance of payment.

TIME-3 HRS

MARKS-100

TYBcom.
Sem - VI
Apr 2023

- N.B. 1. All questions are compulsory
2. Figures to the right indicate full marks

(A) Select the most appropriate answer from the options given below (Any Ten) 10

1. Strategic Human Resource Management is the _____ management of people.
 - a) Reactive
 - b) Proactive
 - c) Rigid
 - d) Fixed
2. _____ is a process of studying and collecting information relating to operations and responsibilities of a specific job.
 - a) Role Analysis
 - b) Benefit Analysis
 - c) Cost Analysis
 - d) Job Analysis
3. _____ is a process of searching and attracting capable candidates to apply for the job.
 - a) Selection
 - b) Placement
 - c) Recruitment
 - d) Termination
4. _____ training implies training provided in a lecture hall.
 - a) Vestibule
 - b) Simulation
 - c) Apprenticeship
 - d) Case study
5. The _____ effect occurs when rater evaluates the employee on the basis of one positive quality.
 - a) Spill over
 - b) Horn
 - c) Halo
 - d) Contrast
6. _____ is a technique of Management Development Program, whereby, a senior manager acts as a guide to train and develop junior managers.
 - a) Coaching
 - b) Redressal
 - c) Engagement
 - d) Promotion
7. _____ leaders do not encourage innovative ideas.
 - a) Transactional
 - b) Professional
 - c) Transformational
 - d) Modern

Q.No.2 Answer ANY TWO of the following: 15

- a) Define Human Resource Management. Explain its importance.
- b) What is Human Resource Planning? Explain the steps in it.
- c) What is E-Selection? Discuss its techniques.

Q.No.3 Answer ANY TWO of the following: 15

- a) Explain the process of identifying training needs in an organisation.
- b) What are the methods of Performance Appraisal?
- c) Explain the concept of Succession Planning. Why is it needed in an organisation?

Q.No.4 Answer ANY TWO of the following: 15

- a) Discuss Vroom's Expectancy Model.
- b) Explain factors affecting Spiritual Quotient.
- c) Explain the procedure for redressing employee grievances.

Q.No.5 Answer ANY TWO of the following: 15

- a) Explain the importance of creating innovative organisations.
- b) Discuss the importance of Human Resource Information system.
- c) Explain factors leading to absenteeism in organisations.

Q.No.6 Write short Notes (Any Four) 20

- a) Job Design
- b) Human Resource Development
- c) Transformational Leadership
- d) Importance of Potential Appraisal
- e) Competency Mapping
- f) Workforce diversity

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Sem - VI
April - 2023
Total Marks: 100

Time: 3 Hours

N.B. (1) All questions are **compulsory**.

- (2) **Figures** to the **right** indicate **full marks** allotted to the question.
- (3) **Working Notes** should form **part of your answer**.
- (4) Calculate figures up to **two decimal points**, wherever required.
- (5) Provisions of **GST Act** as on **1-4-2022** have to be considered. Amendments made to the Act thereafter are to be **ignored**.

Q.1 a): Select the most appropriate option and rewrite the full sentences: (Any Ten) (10)

1. SGST is applicable when _____
 - (a) Goods are sold within the state
 - (b) Goods are sold from one GST dealer to a customer
 - (c) Goods are sold from one GST dealer to another GST dealer
 - (d) Inter-state supply
2. _____ is the threshold limit of turnover in the preceding financial year for opting to pay tax under the composition scheme for special category states.
 - (a) 20,00,000
 - (b) 10,00,000
 - (c) 75,00,000
 - (d) 1,50,00,000
3. _____ is exempted from GST.
 - (a) Any Business exhibition
 - (b) A business exhibition in India
 - (c) A business exhibition outside India
 - (d) None of the Above
4. Tax invoice must be issued by _____ on supplies made by him.
 - (a) Every supplier
 - (b) Every person
 - (c) Every registered person not pay tax under composition
 - (d) All the above
5. The liability to pay tax on goods shall arise at the _____.
 - (a) Dispatch of goods
 - (b) Removal of goods
 - (c) Time of supply
 - (d) Delivery of goods
6. Mr. Kamalsh purchased goods for which tax invoice was Rs.1,00,800 including IGST of 12%. The Input tax credit under IGST shall be _____.
 - (a) Rs.10,800
 - (b) Rs.12,096
 - (c) Rs. 6,048
 - (d) Rs.5,400

7. _____ refers to receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration.
- (a) Outward supply
 - (b) Inwards Supply
 - (c) Taxable Supply
 - (d) None of these
8. Supply of goods and services which constitutes predominant element of composite supply is called _____
- (a) Common Supply
 - (b) Principal Supply
 - (c) Mixed Supply
 - (d) Continuous Supply
9. Tax rate on Goods is determined by _____
- (a) Union Budget
 - (b) State Budget
 - (c) GST council
 - (d) Central Government in consultation with state government
10. Every person shall have _____ in order to be eligible for grant of registration under GST.
- (a) Aadhar card
 - (b) TAN Number
 - (c) PAN Number
 - (d) VAT/Service Tax Number
11. Transfer of the title in goods is a supply of _____
- (a) Goods
 - (b) Services
 - (c) Both
 - (d) None of these
12. GSTIN refers to _____
- (a) GST Information Number
 - (b) GST Information and Network
 - (c) GST Identification Network
 - (d) GST Identification Number

Q.1 b): State whether the following statements are **True** or **False**: (Any Ten) (10)

1. The balance of CGST credit after set-off CGST can be used towards the payment of IGST.
2. Value of supply is the amount upon which tax is levied and collected.
3. A registered person supplying taxable goods shall issue a tax invoice within 30 days from the date of supply of goods.
4. The place of supply of training services will be where services are actually performed, whether the recipient is registered or not.
5. Goods and Service Tax is a supply-based tax.

6. Under forward charge, the recipient of goods or services is liable to pay tax.
7. Services to the Reserve Bank of India are exempt.
8. Place of supply of goods exported from India shall be the location of an exporter.
9. Services by any court or tribunal established under any law is the supply of services.
10. The rate of composition for trading firms is 5%.
11. Under GST law, the Value of supply shall not include incidental expenses.
12. Input Tax Credit shall be allowed only on the support of Tax Invoice.

Q.2 a) Mr. Vijay is an Engineer, provides you with the following information

(10)

Particulars	Rs.
1) Received fees for advice in relation to setting up an Institute	2,50,000
2) Received fees for professional advice to his friend	1,75,000
3) Fees received for technical assistance in software	1,25,000
4) Professional advice to his friend free of charge	85,000
5) Received fees for consultancy services in Networking	1,50,000
6) Salary received from employer for part-time job	1,00,000
7) Purchase of stationary for office work	1,60,000

Compute the value of Taxable Services and the Goods and Services Tax payable. All amounts given exclude Goods and Services Tax. Rate of CGST @ 9% and SGST @ 9%.

Q.2 b) Determine the Time of supply in each of the following cases as per the provisions of GST Act.

(10)

Sr. No.	Date on which goods are made available	Date of Invoice	Date of receipt of payment
1	17-04-2022	20-04-2022	18-04-2022
2	15-05-2022	14-05-2022	31-05-2022
3	18-06-2022	01-06-2022	10-06-2022
4	07-07-2022	14-07-2022	21-07-2022
5	24-08-2022	30-08-2022	18-08-2022
6	21-09-2022	17-09-2022	25-09-2022
7	14-10-2022	11-10-2022	25-10-2022
8	02-12-2022	28-11-2022	02-12-2022
9	05-01-2023	10-02-2023	25-01-2023
10	16-02-2023	16-02-2023	06-02-2023

OR

Q.2 c) Classify the following activities as Taxable Supply and Non-Taxable Supply (10)

Particulars	Rs.
1. Remuneration received as a Member of Parliament (MP)	9,75,000
2. Royalty received from the permanent transfer of trademarks	2,00,000
3. Coaching in recreational activities in relation to arts	3,75,000
4. Speed post services	1,50,000
5. Rent received for residential house	2,50,000
6. Receipts from supply of farm labour	2,55,000
7. Courier services	4,75,000
8. Toll receipts from highway of Mumbai to Pune	2,35,000
9. Sold goods to Mr. Nagesh of Nasik	1,80,000
10. Renting of immovable property to commercial coaching centre	2,10,000

Q.2 d) Determine the Time of supply in each of the following cases as per the provisions of GST Act. (10)

Sr. No.	Date of Supply of Services	Date of Invoice	Date of Receipt of payment
1	12-10-2022	01-11-2022	10-11-2022
2	08-11-2022	05-12-2022	25-12-2022
3	10-11-2022	20-12-2022	22-12-2022
4	17-11-2022	27-11-2022	03-11-2022
5	10-11-2022	05-12-2022	15-12-2022
6	15-11-2022	18-12-2022	22-12-2022
7	23-11-2022	28-12-2022	20-11-2022
8	25-11-2022	29-11-2022	02-11-2022
9	06-12-2022	10-12-2022	17-12-2022
10	09-11-2022	15-12-2022	04-12-2022

Q. 3 (a) Mr. Sanjay, registered in state of Maharashtra, provides your following details for the month April, 2022. Calculate Net Tax Liability of GST. (10)
Opening Balance in Electronic credit ledger as on 1st April, 2022.

IGSTRs. 2,00,000 ; CGST Rs. 50,000; SGST Rs. 1,00,000

Particulars	Rs.
Sold Goods @ 18% GST To Vaibhav in Karad	12,00,000
Sold Goods @ 28% GST To Aparna in Pune	8,00,000
Provided services @ 5% GST to Sunil in Tamilnadu	30,00,000
Provided services @ 12% GST to Prakash in Uttaranchal	40,00,000
Purchased goods @ 12% GST from Jabalpur	28,00,000
Purchased goods @ 28% GST From Nagpur	30,00,000
Availed services @ 28% GST from Ujjain	1,50,000
Availed services @ 5% GST from Sangli	90,000

Q. 3 (b) Determine the place of Supply in following cases with reasons: (10)

1. Mr. Arbaz is an engineer of Delhi who gives services for the construction of plant in Mexico.
2. Mr. Shrimant, a registered person, of Jharkhand sends goods through courier to one of his friends in Dharashiv.
3. Mr. Kashinath, resident of Kandivali, takes landline telephone connection from a company based in Delhi.
4. TISS company of Pune has contracted with Training Institute in Mumbai to train their employees. The training was given to employees in Bangalore.
5. Ms. Sadhana of Jaipur not having bank account in Cochin takes a demand draft from Central Bank of Cochin for the purpose of education.

OR

Q. 3 (c) From the Following details calculate Net GST Liability. (10)

Mrs. Seema a registered dealer in the state of Maharashtra provides you with the following details for the month of April 2022.

Opening Balance in electronic credit ledger as on 1st April, 2022

IGST – Rs. 17,000 CGST – Rs. 15,000 SGST – Rs. 15,000

Transactions during the month	Amount (Rs.)
Sold goods @ 5 % GST to Abhijeet in Mysore	6,00,000
Sold goods @ 12 % GST to Raju in Pune	11,00,000
Purchased Goods @ 12% GST from Kalwa	50,000
Provided services @ 18% GST to Manoj in Valsad	70,000
Provided services @ 18% GST to Dilip in Karad	1,50,000
Availed services / Inward supplies @ 5% GST from Bangalore	3,00,000

Q. 3 (d) Determine the place of Supply in following cases with reasons: (10)

1. Ms. Aditi of Mumbai visits a hotel located in Satara and stays for 15 days.
2. Mr. Krishna of Panjim purchases a ticket for watching a movie in Delhi.
3. A caterer provides services on board in train during Mumbai-Chennai which is not included in fare.

4. Mr. Rajnish of Rajapur purchased a mobile from a shop in Baroda, Gujrat.
5. Mr Nayak residing in Kolkata, travels by Jet Airlines from Mumbai to Bangalore and gets travel Insurance done in Chennai.

Q.4.a) M/s Raja Enterprises has provided the following particulars relating to the goods sold by it to M/s Rani Enterprises. (10)

Particulars	Rs.
List price of the Machine (Exclusive of Expenses, Taxes and Discount)	4,50,000
Tax levied by Municipal Corporation on sale of goods	45,000
Packing Charges	15,000
CGST and SGST chargeable on the goods	54,000
Charges for designing the machine	24,000
Commission paid by M/s Rani Enterprises on behalf of M/s Raja Enterprises	5,000
Subsidy received from NGO (The list price of Rs.4,50,000 is after considering the subsidy)	21,000

M/s Raja Enterprises offers 10% trade discount on the list price of the goods.

Determine the value of Taxable supply made by M/s Raja Enterprises. Also, calculate SGST @ 9% and CGST @ 9%.

Q4.b) Abhinav Ltd. is a manufacturing concern in Maharashtra. It wants to opt for a composition scheme. It furnishes you with the following information for the year 2022-23.

Kindly advise: (10)

- a) Are they eligible to opt for the composition scheme?
- b) If yes, then calculate their composition tax liability (SGST @ 0.5% and CGST @ 0.5%)

The break-up of supplies is as follows:

Particulars	Rs.
Intra-state supplies which are wholly exempt	50,00,000
Value of inward supplies, which tax is payable under Reverse charge	15,00,000
Intra-state supplies of goods to Mr. Ramesh (Tax rate @ 12%)	4,75,000
Intra-state supply of goods to Mr. Rajesh charged at Nil rate of tax	22,50,000
Intra-state supply of taxable goods to Mr. Suresh (Tax rate 18%)	18,75,000

All amounts are exclusive of GST

OR

Q.4 c) M/s Ajay Enterprises, a registered supplier, provides you the following details with respect to the contract entered with M/s Vijay Enterprises for supply of goods. (10)

Particulars	Rs.	Rs.
Value of goods (inclusive of SGST @ 9% and CGST @ 9%)		5,90,000
Taxes other than CGST/SGST		29,500
Following expenses were incurred by M/s Ajay Enterprises:		
a) Insurance charges	11,800	
b) Packing charges	12,200	
c) Transport charges	20,000	44,000
Testing charges incurred by M/s Vijay Enterprises on behalf of M/s Ajay Enterprises		5,000
Designing charges incurred by M/s Vijay Enterprises, not on behalf of M/s Ajay Enterprises		7,500
Subsidy received from the Association of Traders (List price is after considering the subsidy)		10,000

Calculate the value of supply and the tax of SGST @ 9% and CGST @ 9%.

Q.4 d) M/S Anand and company is carrying business in Mumbai of Selling Groceries. The company started business on 06/02/2023. His turnover is as follows:

Are they liable to obtain registration under GST? If, yes, from when? (10)

Date	Taxable Supply within the state of Maharashtra (Rs.)	Export supply (Rs.)	Exempt supplies (Rs.)
28/02/2023	3,14,000	8,12,400	21,000
06/03/2023	3,04,000	-	32,000
07/03/2023	2,85,000	-	18,000
08/03/2023	3,72,000	-	16,000
09/03/2023	5,92,000	-	1,12,000
10/03/2023	3,12,000	-	-
11/03/2023	1,80,000	-	1,15,000

Q.5 (a) Explain the Benefits of Goods and Services Tax (10)

(b) Distinguish between:

i) Direct Tax and Indirect Tax (5)

ii) Casual Taxable Person and Non-Resident Taxable Person (5)

OR

Q.5 Write a short note on **any four** of the following:

(20)

- a) Aggregate turnover
 - b) Time of supply of Goods
 - c) Electronic Cash Ledger
 - d) Intra-state Supply and Inter-State Supply
 - e) Mixed Supply
 - f) Composition Scheme
-

Time:3 Hrs.

Marks:100

Note: 1. All Questions are Compulsory

2. Figures to the right state the marks allotted to the questions.

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April-2023

Q.1. A. Select the most appropriate answer from the options given below (Any Ten) (10)

1. _____ is a process of giving a distinct name or a mark to a product in order to give a distinct identity.

- Branding
- Packaging
- Insurance
- Warranty

2. Phrases like- 'This side up', 'Protect from water', 'Fragile- Handle with care' etc. are examples of _____.

- Marking
- Labeling
- Advertising
- Branding

3. _____ quotation includes the expenses incurred till the goods are loaded on the board of ship at the port of shipment.

- FOB
- C&F
- CIF
- FOD

4. _____ is the intermediary between the manufacturer and overseas buyer.

- Domestic manufacturer
- Importer
- Merchant Exporter
- Contractor

5. _____ refers to the activity of moving items within warehouse and retail stores.

- Inventory management
- Network design
- Materials handling
- Facility location

6. _____ helps in obtaining leads from prospective buyers.
- Advertising
 - Publicity
 - Personal Selling
 - Trade discount
7. Switch trading, Barter and Off Set are methods of _____.
- Inspection
 - Promotion
 - Insurance
 - Countertrade
8. Pre shipment finance is also known as _____.
- Packing credit
 - Deemed finance
 - Forfeiting
 - EPCG
9. _____ provides finance to Small and Micro Enterprises.
- ECGC
 - DGFT
 - SIDBI
 - SEZ
10. RCMC for status holder exporters is issued by _____.
- DGFT
 - EIC
 - FIEO
 - Commodity Boards
11. _____ helps the exporter to complete shipment formalities and customs procedures.
- EPC
 - Tax authorities
 - C&F agent
 - Importer
12. The basic document containing all the information which is required for the preparation of other documents is _____.
- Commercial Invoice
 - Bill of Lading
 - Consular Invoice
 - Certificate of Origin

Q1.B. State whether the following statements are True or False. (Any Ten) (10)

1. A product warranty is an assurance from the exporter that the product will perform as stipulated.
2. Labeling helps to give statutory information of the products to the customers.
3. Under CIF quotation, the exporter has to obtain marine insurance policy to cover the risk/damages in transit.
4. Product characteristics do influence the choice of distribution channels in export marketing.
5. The exporter need not consider the urgency of the buyer in selecting the mode of transport in international markets.
6. Advertising helps in handling objections of the buyer.
7. Countertrade is a system of exchange between countries in which goods and services are used as payment rather than money.
8. Packing credit is provided to exporters for purchase of capital goods.
9. EXIM helps Indian exporters by providing insurance protection.
10. Pre shipment inspection of goods is needed for goods having ISO certification.
11. The exporter's agent has to obtain the carting order from the Port Trust Authorities.
12. Consular Invoice states the country of origin of the goods.

Q.2. Answer any two of the following (15)

- a) Discuss the various factors influencing branding decisions
- b) What are the factors determining export price?
- c) Calculate the minimum FOB price which can be quoted by an exporter to USA from the following details. Also calculate the amount of foreign exchange that can be earned if one American dollar is equal to Rs. 80/-

Particulars	Amount
Material Cost	65,000
Labour Cost	10,000
Transport Cost	5,000
Contribution to Profit	@10% of FOB cost
Duty Drawback	@10% of FOB price

Q.3. Answer any two of the following (15)

- a) What are the factors influencing choice of distribution channels in export marketing?
- b) Explain the need for Insurance in Export Marketing
- c) Discuss the importance of trade fairs and exhibitions in export marketing.

Q.4. Answer any two of the following (15)

- a) Describe the procedure to open a Letter of Credit.
- b) Distinguish between Pre-shipment finance and Post-shipment finance.
- c) Explain the role of commercial banks in providing export finance.

Q.5. Answer any two of the following

(15)

- a) Explain the pre-shipment procedure in exports.
- b) Discuss the custom clearance formalities to be completed by an exporter.
- c) State the importance of commercial invoice.

Q6. Write Short Notes on the following: (Any four)

(20)

- i) Product planning decisions for export marketing
- ii) Export Pricing Quotations
- iii) Trade-oriented sales promotion techniques
- iv) Methods of Payment in Export Marketing
- v) Export against Letter of Undertaking
- vi) Shipping Bill

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SEM-VI

Max Marks: 75

Duration: 2 Hours 30 min

April-2023

Note : All questions are compulsory

- Q 1 A Attempt any Two sub questions from a),b) & c) in MS-Excel 2
(True or False)
- a The default cell reference is absolute reference.
b The LEN () function does not include spaces while calculating the length of a string
c WEEKDAY () returns the day of the week such as "Sun", "Mon", Etc
- B Attempt any Two sub questions from d),e) and f) in Visual Basic 2
(Multiple Choice)
- d VBP means _____
1. Visual Binary Project 2. Very Basic Project 3. Visual Basic Project 4. Visual Basic Property
- e The prefix for naming a menu item in VB is
1) m 2) Mnu 3) men 4) mne
- f _____ are the basic building block of Visual Basic Application
1. Forms 2. Method 3. Events 4. Controls
- C Attempt any Six sub questions from g),h),i),j),k),l),m),n), and o) in E-Commerce 6
(True or False)
- g E-commerce means buying and selling of products or services by business or consumer over the internet.
h In C2C E-Commerce consumer transact with other consumer through a physical market.
i The volume of B2B transaction being done is more than B2C transaction
j In SET the customer's credit card number is never seen by the merchant.
k Integrity refers to the ability to determine the origin of the message received over the Internet.
l The cost of the products sold through E-Commerce is very high
m In the subscription model a fee is charged to the user for having access to material on the website
n Decryption means converting readable text into cipher text.
o EDI stand for electronic data interchange.
- D Attempt any Five sub questions from p),q),r),s),t),u),v), and w) in E-Commerce 5
(Multiple Choice)
- p A computer-to-computer exchanges of business transaction is called
a) EDI b) E-Commerce c) E-Business d) E-Market
- q The model in E-Commerce where companies earn revenue by referring users to other websites providing products/services is called _____ model.
a) Advertising b) Affiliation c) Sales d) Transaction
- r Conversion of coded data into readable data is called
a) De-Conversion b) Décryptions c) Encryptions d) Password
- s The most commonly used form of payment in E-Commerce is
a) Credit Card b) Pay Pal c) Petro Card d) Digital Cash
- t The full form of HTTP in E-Commerce is Hyper Text _____ protocol
a) Travel b) Topology c) Transmit d) Transfer

- u The full form of SET is _____
- a) Secure Electronics Tax b) Secure Electronic transaction c) Secure Electronics Tunnel d) Secure Electronics Territory
- v Commercial transaction done with the help of cell phone is called
- a) M-Commerce b) M-Business c) E-Commerce d) E-Business
- w Yahoo.com is a _____
- a) Portal b) Protocol c) Email d) E-Tailor

- Q 2 A Attempt any one sub questions from a) & b) in E-Commerce 8
- a. Explain any four Revenue Model in E-Commerce
- b Explain various payment system in E-Commerce
- B Attempt any one sub questions from c) & d) in E-Commerce 7
- c. Explain B2B and C2C models in E-Commerce
- d. Explain Encryption and Decryption in Commerce

- Q 3 A Answer any one sub question from a) and b) in MS-Excel 8
- a. The following data has been entered in a worksheet.

	A	B	D	E	F	G	H	I	J
1	Name	Eco	A/c	Comp	Export	Tax	Total Marks (500)	Average Marks	Grade
2	Sunny	76	98	54	15	65			
3	Arham	45	54	45	12	84			
4	Sarah	36	56	89	65	54			
5	Alex	25	54	25	78	47			
6	Kumar	45	12	14	45	54			

Write the steps to obtain

- Total Marks
- Average marks
- Grade which is decided as per the following criteria.

Average	Grade
≥ 60	A
< 60 but ≥ 45	B
< 45 but ≥ 35	C
< 35	Fail

b. Answer the following using give spreadsheet.

	A	B	C	D	E
1	Salesman Name	Sales Amt	Commission	Bonus	Total = Commission+ Bonus
2	Rachit	55000			
3	Anish	45000			
4	Sunil	64000			
5	Rahul	35000			

Write the steps to compute

- i. Commission in Column C as 5% of the sales amt
- ii. Bonus in Column D as follows:

Sales Amt	Bonus
Up to 50000	5%
> 50000	8%

- iii. Total in column E.

B Answer any one sub question from c) and d) in MS- EXCEL

7

c. Answer the following using the given spreadsheet.

	A	B	C	D	E	F
1	Name	Basic	HRA	DA	Tax	Net Salary
2	AniL	50000				
3	Sachi	35000				
4	Sushil	24000				
5	Rasik	16000				

Write the steps to compute the following

1. HRA in column C as 30% of Basic salary whenever the basic salary is 30000 or less otherwise as 40% of the basic salary.
2. DA in column D as 50% of basic salary.
3. Tax in column E as 10% of Basic
4. Net Salary in column F as Basic + HRA+ DA – Tax

d. Answer the following using spreadsheet.

	A	B	C	D	E
1	Name	Taxable Income	Income Tax	Surcharge	Total Tax
2	Rachit	555000			
3	Anish	1200000			
4	Sunil	640000			
5	Rahul	1350000			
6	Nishin	750000			

Write the steps to obtain the

- 1) income tax in columns C
- 2) Surcharge in columns D and
- 3) Total tax in column E. where income tax is calculated as follows.

Taxable Income	Income Tax
First 250000	Nil
Next 250000	5%
Next 500000	10%
Excess	20%

Surcharge is calculated @1% of the income tax and is applicable only to those whose incomes exceed 1000000 otherwise it is zero.

Q 4 A Answer any one sub question from a) and b) in MS- EXCEL

8

- a. The following data is entered in a worksheet regarding rainfall in three months (in mm)

	A	B	C	D	E
1	City	Oct	Nov	Dec	
2	Pune	50	35	40	
3	Thane	40	45	20	
4	Nashik	30	50	30	
5	Dhule	10	55	60	

Write the steps.

- To find the total rainfall in each city in the cells E2 to E5.
- To create 2-D Column chart for Oct, Nov and Dec.
- To create Pie chart for the rainfall in Pune in Oct, Nov and Dec
- To create Line chart for the rainfall in Oct and Dec.

- b. The following data has been entered in a worksheet.

	A	B	C	D	E	F
1	PRODUCT	COST PRICE	QTY SOLD	SELLING PRICE	PROFIT	
2	TV	25000	60	32000		
3	Washing Machine	15000	29	20000		
4	Refrigerator	21000	35	2750		
5	Microwave	9750	24	12500		
6						
7	Total profit					

Write steps to find the Total Profit in B7.

B Answer any one sub question from c) and d) in MS- EXCEL

7

c. The following data has been entered in a worksheet

A	B	C	D
Emp_No	Name	Dept	Salary
P21	Shruti	HR	55000
P32	Vikas	Admin	60000
S11	Amita	Sales	40000
A12	Shyam	HR	30000
S13	Kashish	HR	35000
S14	Radhe	Sales	25000

Write steps to do the following: -

- Display only those rows where the Salary is more than 50,000.
- Display only those rows where the Salary is more than 25,000 but less than 40,000.
- Display only those rows where the Department is "HR" .

d. Explain the following functions in MS-EXCEL.

- | | | | |
|--------------|------------|------------|---------|
| 1) SUMIF() | 2) LEN() | 3) MONTH() | 4) YEAR |
| (5) PROPER() | 6) UPPER() | 7) TIME() | |

Q 5 A Answer any one sub question from a) and b) in Visual Basic

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a. Write a project in VB to design a suitable form which allows the user to enter length of a rectangle and breadth of the rectangle and then calculates and displays the area of the rectangle (Area = Breadth X Length)

b. Write a project in VB to design a suitable form which allows the user to enter Name and Basic Salary and calculate DA as 35% of Basic Salary whenever basic salary is less than 35000 otherwise 40% of Basic Salary using a 'Calculate' button and display the result.

B Answer any one sub question from c) and d) in Visual Basic

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c Write a project in VB to design a suitable form which allows the user to enter two numbers and displays the larger of these two numbers.

d. Write a project in VB to compute and display the sum of the series.

$$1+2+3+\dots+10$$

TYBCom
Sem-VI
April-2023

Time: - 03Hours

Marks:- 100

- Note: 1. All questions are compulsory.
2. Figures to the right indicate full marks.

Q.1 (A) Select the most appropriate answer from the option given below. (Any Ten) 10

1. Product research is a study of aspects involved in making & ____ a product.
a) Selling b) Manufacturing c) Marketing d) Packaging
2. Product is a bundle of tangible and ____ attributes.
a) Intangible b) Specialized c) Physical d) Branded
3. Rising initiatives by manufacturers to reduce ecological footprint has led to adoption of ____ packaging
a) Red b) Brown c) Green d) Blue
4. ____ is the management of all the activities involved in procurement of raw materials, production and distribution of finished goods to customers.
a) Supply Chain Management b) Production Management
c) Financial Management d) Emotional Management
5. ____ is a post-testing method of testing advertising effectiveness.
a) Check-list Method b) Recall test c) Consumers Jury Test
d) Sales Area Test
6. In ____ distribution channel, goods are supplied from producer to customers directly without involvement of intermediaries.
a) Three Level b) Direct Marketing c) Indirect Marketing d) Four Level
7. Under ____ services, Professional Marketing Research Agencies continuously collect data on various marketing areas and supplies it against payment.
a) Retail b) Professional Services c) Product Distributor d) Field
8. Indian Rural Markets are ____ over more than 5 lakh villages.
a) Scattered b) Concentrated c) Divided d) Seasonal
9. ____ tries to find out the possible causes related to sales.
a) Product research b) Advertising Research c) Sales Research
d) Price research)
10. Sales forecasting is a branch of ____
a) Consumer research b) Sales research c) Sales Analysis
d) Advertising research
11. NCAER stands for National ____ of Applied Economic Research
a) Council b) Committee c) Center d) Club
12. Under ____ services, professional research agencies collect primary data through various methods of data collection on behalf of clients.

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a) Syndicated Data b) Field c) CRM d) Market Audit

B) State whether the following statements are true or false: (Any 10) 10

1. B2C distribution channel describes business transactions between manufacturer and consumer.
2. Product research is limited only to domestic market and products.
3. In penetration price strategy low prices are charged during introductory stage.
4. Motivation Research is a part of Consumer Research.
5. Supply Chain Management and Physical Distribution are synonymous terms.
6. Focus Group interview is the most popular method of conducting consumer research.
7. Indian rural market are homogeneous in nature
8. Sales Analysis by Territory is a method of market research
9. Rural consumers are not price sensitive
10. Services of advertising agencies for marketing research is costlier than conducting it with regular employees.
11. Professional Marketing Research Agencies should disclose the research findings to the competitive business firms of the client.
12. Marketing Research Agencies should force the respondents to provide data for research.

Q2. Answer any two of the following 15

- a) What are methods used for conduct of product research?
- b) What are the components of a brand?
- c) What is price research and significance of conducting price research?

Q.3. Answer any two of the following 15

- a) What do you mean by Physical Distribution Research? Explain its importance in brief.
- b) Explain the concept and different elements of Promotion.
- c) What is meant by Consumer Research? Explain the objectives of Consumer Research.

Q. 4 Answer any two of the following 15

- a) What is sales research? Explain its significance.
- b) Describe the features of rural marketing research.
- c) What is global marketing research?. Explain the factors affecting global marketing research.

Q5. Answer any two of the following 15

- a) What are the factors that influence the decision on organising marketing research Activities?
- b) Explain the merits and demerits of hiring services of Professional Marketing Research Agencies.
- c) State and explain the activities of any two prominent marketing research agencies.

Q6 Write a short note (Any four)

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- a) Areas/Scope of Product Research
- b) Brand Research
- c) Distribution Channel Research
- d) Consumer Research
- e) In-house Marketing Research Dept.
- f) Features of Indian Rural Market

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