

Total Marks: 100

- 2) Figures to the right indicate full marks
- 3) Working notes should form part of your answer
- 4) Use of simple calculator is allowed

1. The preparation of final accounts for companies excludes the cash flow statement.
2. AS 1 requires the disclosure of accounting policies in the final accounts of companies.
3. Outstanding expenses and income do not need to be adjusted in the final accounts preparation.
4. Depreciation is considered an adjustment in the preparation of final accounts.
5. Internal reconstruction and external reconstruction refer to the same process.
6. The buyback of shares can only be conducted under specific legal provisions and restrictions.
7. Ethical behavior in accounting does not have any implications for corporate governance.
8. The principle-based approach to accounting emphasizes the importance of ethical values.
9. Whistle-blowing plays a diminishing role in promoting ethics within organizations.
10. Bad debts should be accounted for in the preparation of final accounts.
11. Investment accounting under AS-13 only applies to fixed income bearing securities.
12. The accounting standard setting process is influenced by ethical considerations.

- Which of the following is excluded from final accounts?
A) Income statement B) Balance sheet
C) Cash flow statement D) Shareholders' equity
- AS 1 requires the disclosure of:
A) Tax liabilities B) Accounting policies C) Audit reports D) Revenue forecasts
- Which adjustment is NOT typically made in final accounts?
A) Closing stock B) Depreciation C) Capital gains tax D) Outstanding expenses
- What differentiates internal reconstruction from external reconstruction?
A) Legal approval needed B) Involvement of new investors
C) Shareholder impact D) Complexity of process
- Buyback of shares requires compliance with:
A) No restrictions B) Specific legal conditions
C) Only minority shareholder approval D) Shareholder consensus
- Ethical behavior in accounting influences:
A) Financial performance only B) Corporate governance
C) Personal relationships D) Software design
- Which approach emphasizes ethical values?
A) Rules-based B) Principal-based C) Compliance-based D) Risk-based

8. Whistle-blowing helps to:
 A) Discourage transparency
 B) Identify unethical practices
 C) Promote silence
 D) Protect management
9. Bad debts are:
 A) Ignored in accounts
 B) Deducted from income
 C) Added to assets
 D) Recorded as revenue
10. AS-13 applies to:
 A) Only shares
 B) Only debentures
 C) Both variable and fixed income securities
 D) No securities
11. Proposed dividends must be:
 A) Ignored
 B) Included as an expense
 C) Recorded only if declared
 D) Transferred to reserves
12. A company can alter its share capital by:
 A) Issuing shares at par
 B) Reducing capital
 C) Changing shareholder rights
 D) All of the above

Q.2 A) Following is the Trial Balance of Purva Ltd; as on 31st March 2024: (20)

Debit	Amount Rs.	Credit	Amount Rs.
Land & Building	7,00,000	Share Capital:	
Furniture	2,00,000	1,00,000 Equity Shares of Rs.	
Plant & Machinery	6,00,000	10 each	10,00,000
Motor Vehicle	7,00,000	10% Debentures (01/04/2023)	8,00,000
Salaries & Wages	1,44,000	Provision for Tax (2022-23)	1,40,000
Rent & Taxes	36,000	Sundry Creditors	1,80,000
Travelling expenses	32,000	Bills Payable	80,000
Printing & Stationery	34,000	General Reserve	3,60,000
Motor Vehicle Expenses	16,000	Securities Premium	40,000
Repairs of Machinery	33,000	Capital Reserve	30,000
Stock (01/04/2023)	1,88,000	Profit & Loss a/c (01/04/2023)	1,10,000
Debtors	2,90,000	Sales	23,90,000
Cash	16,000	Interest on Investment	15,000
Bills Receivables	60,000		
10% Investments	3,00,000		
Interest on Debentures	32,000		
Advance Tax			
For 2022-23	1,44,000		
For 2023-24	1,20,000		
Purchases	15,00,000		
	51,45,000		51,45,000

Additional information:

- 1) Stock on 31st March 2024 was valued at Rs. 3,00,000.
- 2) Depreciation on Land & Building is to be provided @ 5%, On Plant & Machinery @ 10%, On Furniture @ 10% and on Motor Vehicle @ 20% p.a.
- 3) Debtors include debts due for more than 6 months is Rs. 40,000

- 4) 10% Dividend is proposed by the directors.
- 5) Provision for taxation is to be made @ 50% on the current year's profit.
- 6) The market value of the Investment on 31st March 2024 was Rs. 3,60,000.
- 7) Interest on Investment is due for 6 months but not received.
- 8) Authorized Share capital of the company is Rs. 20,00,000 divided into 2,00,000 Equity Shares of Rs. 10 each.

You are requested to prepare a Profit and Loss account for the year ended 31st March 2024 and Balance Sheet as on that date.

OR

Q.2 B) Following is the summarized Balance Sheet of Canisha Ltd. As on 31 March 2024. (20)

Liabilities	Amt	Assets	Amt
12,000- 8% Preference Share of 100 each	12,00,000	Goodwill	2,00,000
1,00,000 Equity Shares of 10 each	10,00,000	Plant & Machinery	6,00,000
Capital Reserve	1,00,000	Furniture	2,00,000
6% Debentures of 100 each	6,00,000	Stock	3,00,000
Interest due on Debentures	1,00,000	Sundry Debtors	1,50,000
Sundry Creditors	3,60,000	Bank & Cash Balance	2,50,000
		Discount on Debentures	60,000
		Land & Building	6,00,000
		Profit & Loss A/C (Dr.) Balance	10,00,000
	<u>33,60,000</u>		<u>33,60,000</u>

Note : Preference dividend is in arrears for three years.

The followings scheme of reconstruction was prepared and duly approved by the court:

1. The preference shares shall be converted into an equal number of 10% preference shares of 50 each.
2. The equity shares shall be reduced to 4 each. However, the face value will remain the same.
3. 6% debentures shall be converted into equal number of 9% debentures of 75 each. The debenture holders also agreed to waive 50% of the interest due.
4. Arrears of preference dividend is to be reduced to one year's dividend which is paid in cash.
5. The Sundry creditors agreed to waive 30% of their claims and to accept equity shares for ₹60,000 in part settlement of their renewed claims.
6. The assets are to be revalued as under: Land & Building ₹7,00,000, Plant & Machinery ₹5,00,000, Furniture ₹1,60,000, Stock ₹2,00,000 & Sundry Debtors ₹1,40,000.
7. Write off Profit & Loss A/c (Dr.) Balance, Intangible & fictitious assets.
8. Reconstruction expenses were ₹2000.

Pass Journal Entries in the books of Canisha Ltd. to record the above transactions. Also Prepare Capital Reduction A/c.

Q.3 A) On 1st April 2023, Mr. Rajiv had 80,000 Equity Shares of Rs. 10 each of XY Ltd; purchased at a cost of Rs. 20 per share.

On 30th April 2023, Mr. Rajiv Purchased 20,000 Equity Shares of Rs. 10 each of AB Ltd; at Rs. 30 per share. On the same day he also purchased 40,000 Equity Shares of XY Ltd; at Rs. 15 each.

On 30th June 2023 he sold 4,000 Equity Shares of AB Ltd; @ Rs. 25 per share.

On 1st August 2023, Board of Directors of XY Ltd announced the Right issue of Equity Shares, in the ratio of one share for every three shares held, at Rs. 25 each. Full amount of Right shares was payable by 15th August 2023. Shareholders were allowed to renounce their right either in part or full to the outsiders. Mr. Rajiv renounced 50% of his right at Rs. 10 per share and subscribed for the balance.

On 31st August 2023 AB Ltd; Declared a dividend @ Rs. 3 per share for the year ended 31st March 2023.

On 30th September 2023 XY Ltd; Issued one bonus share for every four shares held as on that date.

On 31st December 2023 Mr. Rajiv Sold 11,200 Equity Shares of XY Ltd; at Rs. 35 per share and 4,000 Equity Shares of AB Ltd; at Rs. 25 per share.

You are required to prepare:

- 1) Investment in Equity Shares of XY Ltd; A/c and
- 2) Investment in Equity Shares of AB Ltd; A/c in the books of Mr. Rajiv for the year ended 31st March 2024.

(20)

OR

Q.3 B) Complete the following Fixed Assets Schedule of Jaydeep Ltd;

(10)

Asset	Gross Block				Depreciation				Net Block	
	Opening 01/04/23	Addition	Deduction	Closing 31/3/24	Opening 01/04/23	Addition	Deduction	Closing 31/3/24	Opening 01/04/23	Closing 31/3/24
Land	?	-	-	?	-	-	-	-	?	2,00,000
Building	6,00,000	-	?	?	75,000	10,000	25,000	60,000	?	3,40,000
Plant & Machinery	28,00,000	-	-	?	11,20,000	2,80,000	-	?	?	?
Total	36,00,000	-	2,00,000	34,00,000	11,95,000	2,90,000	25,000	14,60,000	24,05,000	19,40,000

Q.3 C) Arjun Ltd; provided the following data:

(10)

Particulars	Amount Rs.
40,000 Shares of Rs. 100 each, Rs. 70 per Share paid up	28,00,000
General Reserve	4,00,000
Profit & Loss Account	30,00,000
Securities Premium	6,00,000
Bank loan (Long term)	15,00,000
Other long term loan	5,00,000

Keeping in view all legal requirements, ascertain the maximum number of Equity Shares that can be bought back by the company at a maximum possible offer price.

Q.4 A) Following is the summarized Balance Sheet of Ditya Ltd. As on 31 March 2024: **(20)**

Liabilities	Amt	Assets	Amt
10% Preference Share of 100 each	6,00,000	Goodwill	80,000
1,00,000 Equity Shares of 10 each	10,00,000	Other Fixed Assets	11,20,000
Unsecured Loan	50,000	Investment (Mkt Value 50,000)	65,000
6% Debentures of 100 each	6,00,000	Stock	7,00,000
Interest due on Debentures	1,08,000	Sundry Debtors	80,000
Loan from Bajaj Finance (Including 15,000 Outstanding Interest)	1,15,000	Bills Receivable	67,000
Sundry Creditors	69,000	Profit & Loss A/C (Dr.) Balance	4,30,000
	<u>25,42,000</u>		<u>25,42,000</u>

Note: Preference dividend is in arrears for One years.

1. Preference shareholders to give up their claims, inclusive of dividends to the extent of 30% and balance to be paid off.
2. Debenture holders agree to give up their claims to receive interest in consideration of their rate of interest being enhanced to 10% henceforth.
3. Bajaj Finance agree to give up 50% of their interest outstanding in consideration of their claim being paid off at once.
4. Sundry creditors would like to grant a discount of 5% if they were to be paid off immediately.

5. Balance of Profit & Loss Account, goodwill and 25% of the total sundry debtors to be written off.
 6. Other Fixed assets to be written down by 1,20,000.
 7. Investment to be reflected at their market value.
 8. Cost of reconstructions is 2,350.
 9. To the extent required, equity shareholders suffer on reduction of their rights.
- Pass necessary Journal Entries in the books of the company assuming that scheme has been put through fully and prepare the Balance Sheet after reconstruction.

OR

Q.4 B) Following is the Balance Sheet of Mrunal Ltd; as on 31st March 2024. (10)

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity Shares of Rs. 10 each Rs. 8 per share paid up	10,00,000	Fixed Assets	15,00,000
Security Premium	1,25,000	Investments	12,50,000
General Reserve	5,00,000	Bank	5,00,000
P & L a/c	6,25,000	Other Current Assets	12,50,000
10% Debentures	10,00,000		
Bank loans	2,50,000		
Sundry Creditors	10,00,000		
	45,00,000		45,00,000

After fulfilling all legal requirements, the company decided to buyback 31,250 Shares at an offer price of Rs. 20 per Share. For the purpose of redemption the company took the following steps:

- i) Issued 20,000, 10% Preference Shares of Rs. 10 each at a premium of 10%.
- ii) It sold 50% of Investments at a profit of 10%

Assuming that the buyback is actually carried out, you are requested to pass necessary journal entries in the books of the company.

(Calculation of Maximum number of Shares is not required)

Q.4 C) Mr. Parth holds 48,000, 12% Debentures of Rs. 10 each in Janki Ltd; as on 1st April 2023 at a cost of Rs. 5,60,000. Interest is payable on 30th June and 31st December every year. Mr. Parth provides you the further details: (10)

- 1) On 31st May 2023: 16,000, 12% Debentures were purchased at Rs. 1,63,200 cum interest.
- 2) On 31st October 2023: 16,000, 12% Debentures were purchased at Rs. 1,53,600 ex- interest.
- 3) On 1st December 2023: 24,000, 12% Debentures were sold for Rs. 2,58,000 cum interest.
- 4) On 31st January 2024: 32,000, 12% Debentures were sold for Rs. 3,09,200 ex interest.

You are requested to prepare Investment in 12% Debentures account in the books of Mr. Parth for the year ended 31st March 2024. The debentures were quoted at par on 31st March 2024.

Q.5 A) Why is ethical behavior important for accountants? Give examples of how unethical behavior can affect financial reports and companies. (10)

Q.5 B) What are the legal provisions for the buyback of shares under the Companies Act, how does it affect the company's debt –equity ratio? (10)

OR

Q.5 C) Write Short Notes (Any Four) (20)

1. Importance of Learning Ethics
2. Investment Accounting (AS 13)
3. Distinction: Internal vs External Reconstruction
4. Capital vs Revenue Expenditure
5. Whistle-Blowing in Accounting
6. Buy Back of Shares

Time: 3 Hrs.

Cost Acc
TYBcom - Sem IV
Oct-2024 Marks 100

Note:

1. All Questions are compulsory.
2. Figures to the right indicate full marks allotted to the questions.
3. Working Notes wherever necessary should form a part of your answer.
4. Calculate figures up to the two decimal points wherever required.

Q1 A State whether the following statements are True or False.

(10)

- 1) Lubricants are direct materials
- 2) Packing charges are selling and distribution cost.
- 3) Prime cost includes factory overheads.
- 4) Carriage on material increases cost of materials.
- 5) Labour Turnover may be caused due to low wages.
- 6) Time Rate Plan motivates the efficient workers.
- 7) Factory cost includes Prime cost-plus office overheads.
- 8) Inventory valuation is done at market value.
- 9) Carriage outwards should be considered selling overheads.
- 10) Cost of rectification of defectives is a part of administration overheads.
- 11) Interest received on Bank Deposit is purely financial in nature.
- 12) Time wage is guaranteed under Rowan premium plan.

Q1 B Select the most appropriate option and rewrite the full sentence.

(10)

1] The costing which determines cost after it has been actually incurred is

- i) estimated ~~ii) standard~~ iii) historical iv) marginal

2] Interest on capital is

- i) imputed cost ii) sunk cost iii) direct cost ~~iv) indirect cost~~

3] Overheads which are incurred in connection with factory are

- ~~i) factory overheads~~ ii) office overheads iii) selling overheads iv) prime cost

4] The cost which is directly chargeable to the product is

- i) indirect cost ~~ii) direct cost~~ iii) overheads iv) period cost

5] Royalti paid on use of patents is called as:

- ~~i) Direct expenses~~ ii) Indirect expenses iii) Production expanses iv) Distribution expenses

6] If production increases Variable cost per unit remains

- i) constant ii) flexible ~~iii) Increase~~ iv) Decrease

7] Cost which is unaffected by the change in outputs is called as

- ~~i) Fixed cost~~ ii) Variable Cost iii) Period cost iv) Production cost

8] Bin Card is

- ~~i) a inspection note~~ ii) a continuous record of stock stored
iii) a statement of delivery of material iv) a statement of issue of material

9] A store ledger is

i) Evidence of delivery of materials

ii) a ledger of the supplier

iii) a ledger which shows movement of each item of materials

iv) a ledger of the Distributer

10] The process of re-distribution of overheads of support department to production department is called as:

i) Secondary distribution

ii) Primary distribution

iii) Repeat distribution

iv) Selling and Distribution overheads

11] Drawing office salaries is a:

i) Factory overheads

ii) Office overheads

iii) Selling overheads

iv) Distribution overheads

12 In reconciliation statement depreciation under charged in cost account is

i) Deducted in financial profit

ii) Deducted in costing profit

iii) Added in costing profit

iv) Added to assets

Q.2.A.SSR Ltd. furnishes to you the following information for the year ended

31st March, 2023 :

(20)

Production and Sales	20,000 units
Sales	Rs. 80,00,000
Direct Materials	Rs. 30,00,000
Direct Wages	Rs. 10,00,000
Direct Expenses	Rs. 5,00,000
Factory Overheads	Rs. 7,50,000
Administrative Overheads	Rs. 12,50,000
Sales Overheads	Rs. 10,00,000

Following changes are estimated in the subsequent year:

(1) Production and sales activity will be increased by 25%.

(2) Material rate will be increase by 20% .

(3) Direct wages rate would be reduced by 10% due to automation.

(4) Direct Expenses per unit will increase by 10%.

(5) Factory Expenses will increase by 20% in total.

(6) Total administrative overheads will be lower by 20%.

(7) Sales overheads per unit would remain the same.

(8) Sale would be 110% of cost.

Prepare a statement of cost for both the years ending 31st March, 2023 and 31st March, 2024 showing maximum possible details of cost.

OR

Q2.B.M/s. Naina Manufacturing Company manufactures two types of products viz. S and T. The information for the year ended on 31st March, 2024 is as under:

(20)

Particulars	S (Rs.)	T (Rs.)
Direct material per unit	150	160
Direct labour per unit	80	70
Direct expenses per unit	50	90

Additional Information:

(1) Factory expenses are charged at 25% of prime cost.

(2) Office expenses are charged at 30% of works cost.

- (3) 3,000 units of product S were produced of which 2,500 units were sold and 6,000 units of product T were produced of which 5,400 units were sold.
 (4) Selling expenses are Rs.12 per unit for product S and Rs.20 per unit for product T.
 (5) Company charges a profit at 20% on sales for Product S & 25% on sales for Product T.
 Prepare a cost sheet showing the cost and profit in total as well as in per unit.

Q3.A. A steel manufacturing company uses steel sheets for the production and provides you the following details. (10)

Maximum usage = 500kg per day
 Normal usage = 300 kg per day
 Minimum usage = 200 kg per day
 Maximum re-order period = 15 days
 Minimum re-order period = 5 days
 Average reorder period = 10 days
 Re-order quantity = 3000 kg
 Calculate re-order level, maximum level, minimum level and average level.

Q3.B. From the following particulars, prepare Reconciliation Statement and Ascertain Costing Profit/Loss. Net Profit as per financial P&L A/c ₹20,400, Opening Stock was overvalued by ₹1500 in Cost Accounts as compared to financial accounts. Office overheads charged in Financial Books ₹15,000 but recovered in Cost ₹20,000 (10)
 Loss by fire ₹600.
 Goodwill written off recorded in financial ₹5,000
 Closing Stock as per financial books ₹4,000
 Whereas in Cost books it was ₹5,400.

OR

Q3.C. From the following details find the amount of closing stock under weighted average method for the month of September 2024 (10)

1.9.24 Opening Stock: 250 units at ₹10 each			
Purchases		Issues	
5.9.24	150 units at ₹12 each	10.9.24	120 units
15.9.24	100 units at ₹14 each	20.9.24	80 units
25.9.24	200 units at ₹16 each	30.9.24	150 units

Q3.D. From the following, prepare a statement of reconciliation and find-out profit/loss as per financial records. (10)

PARTICULARS	Rs
Profit as per Cost Records	1,87,000
Interest on Bank loan	1050
Provision for Income Tax	40,300
Loss on sale of Asset in Financial A/c	5,700
Interest received	8,750
Depreciation in Financial A/c	11,200
Depreciation in Cost A/c	12,500

Q4A. The following particulars apply to a particular job:

(10)

Standard production per hour: 15 units

Standard working hours: 16

Normal rate per hour: Rs.30

Geetha produced 180 units

Vineetha produced 216 units

Rakshitha produced 264 units

Calculate the wages of these workers under Differential Piece Rate System 80% of the piece rate when output is below standard & 120% above standard.

Q4.B. Calculate the machine hour rate for the following machine

(10)

Cost of machine	Rs	116000
Estimated scrap value	Rs	16000
Estimated working life	Hours	20000
Estimated maintenance cost during working life of machine	Rs	2400
Power used per machine per hour	Rs	1
Rent and Rates per month	Rs	3000
Normal Machine running hours during a month		180
Standing charges (other than rent and Rates) Per month	Rs	400

OR

Q4.C. Standard output per hour is 100 units. Actual output in a 40 hour week is 5,000 units. Wage rate is Rs.75 per hour. Calculate Total Earnings under:

(10)

- Time Rate
- Piece Rate
- Halsey Premium System
- Rowan Premium System

Q4.D. From the following particulars given below, prepare a statement showing primary distribution of overheads:

(10)

		Production Departments			Service Departments	
		A	B	C	X	Y
Direct Materials	Rs	3000	2500	2000	1500	1000
Employees	Number	100	150	150	50	50
Factory Electricity	Kwh	8000	6000	6000	2000	3000
Light Points	Number	10	15	15	5	5
Assets Value	Rs	50000	30000	20000	10000	10000

Particulars	Rs
Stores Overheads	40000
Motive Power	150000
Electric Lighting	20000
Labour Welfare	300000
Depreciation	600000

Q5. Answer the following questions. (10 marks each)

- A. What are the objectives of cost accounting?
- B. Explain classification of overheads based on behavior of cost?

OR

Q5. Write short notes (Any four out of six).

(20)

- a) Cost ascertainment
- b) FIFO
- c) Gantt's Task
- d) Distinction between cost allocation and cost apportionment
- e) Prime cost
- f) Reconciliation of cost and financial accounts

TYBCOM - Sem-V

Oct - 2024

[Total Marks: 100]

[Time: 3 Hours]

Please check whether you have got the right question paper.

N.B.: 1. All questions are compulsory.

2. Figures to the right indicate full marks.

Q.1 A) Select the correct answer and rewrite the statements (any TEN)

10

1. Privatization refers to _____ in the context of the NEP.
 - a) Transfer of ownership from the government to the private sector
 - b) Restriction on private sector participation
 - c) Introduction of new public sector enterprises
 - d) Increasing government control over industries
2. _____ is not a goal under the Sustainable Development Goals.
 - a) No Poverty
 - b) Zero Hunger
 - c) Universal Basic Income
 - d) Quality education
3. Which scheme provides cooked meals to children in government and government-aided schools?
 - a) Sarva Shiksha Abhiyan
 - b) National Programme for Mid- day meals
 - c) Rashtriya Madhyamik Shiksha Abhiyan
 - d) Model Schools scheme
4. It is necessary to provide a remunerative price for farmers to _____.
 - a) Discourage growth in agriculture
 - b) Promote industrialization
 - c) Encourage reinvestment in agriculture
 - d) Increase Government's revenue
5. The purpose of maintaining buffer stock of food grains is to _____.
 - a) Increase the price of food-grains
 - b) Reduce the cost of production
 - c) Ensure availability during shortages
 - d) Export food grains
6. _____ is one of the main reasons for the unfavourable conditions in *mandis* for farmers.
 - a) Government's subsidies
 - b) High entry fees
 - c) High demand for products
 - d) Lack of storage facilities
7. What is the effect of anti-competitive agreements as per the Competition Act 2003?
 - a) Promotes healthy competition
 - b) It has adverse effect on competition
 - c) Reduces market price
 - d) Encourages combinations
8. _____ is the Udyog Aadhaar Memorandum (UAM).
 - a) A loan scheme for MSME
 - b) A tax benefit scheme for MSME
 - c) A one-page registration form for MSMEs
 - d) A training Programme for MSMEs
9. _____ is one of the main objectives of the national tourism policy.
 - a) To reduce the number of tourists
 - b) To increase the cost of travel
 - c) To make tourism as a national priority
 - d) To limit tourism to certain seasons
10. The primary purpose of establishing Regional Rural Banks (RRBs) was to provide credit to _____.
 - a) Urban entrepreneurs
 - b) Rural large scale industries
 - c) Government projects
 - d) Rural artisans and agricultural labours
11. _____ can issue certificates of deposit (CDs) in India.
 - a) Only Public Sector Banks
 - b) Only commercial banks
 - c) Individuals
 - d) Only central Government
12. _____ of the following is not a component of the primary market.
 - a) Equity shares
 - b) Preference shares
 - c) Stock exchange
 - d) Debentures

B) State whether the following statements are True or False. (any TEN) 10

1. Social infrastructure and economic growth are closely associated.
2. The National Programme for Mid-Day Meals has not contributed to improving enrollment rates.
3. FDI always leads to economic dependence on foreign capital.
4. The National Agricultural policy discourages private sector investment in agriculture.
5. Agricultural finance in India includes both short-term and long-term loans.
6. eNAM is an initiative to create a unified national market for agricultural commodities.
7. The primary objective of disinvestment is to encourage public investment.
8. MSMEs are classified only on the basis of investment in plant and machinery.
9. The service sector in India has been growing since the economic reforms of the 1990s.
10. The Life Insurance Corporation (LIC) is the only public sector life insurance company in India.
11. The money market is less risky than the capital market.
12. The capital market in India deals with short-term financial instruments.

Q.2 Answer any TWO of the following.

15

- a. Discuss the measures taken by the Government to improve health care infrastructure.
- b. Explain any seven Sustainable Development Goals.
- c. Discuss the role of MNCs in Indian economy.

Q.3 Answer any TWO of the following.

15

- a. Examine the Features of National Agricultural Policy 2000.
- b. Discuss the limitations of agricultural price policy.
- c. Discuss the measures taken by the Government to improve agricultural marketing.

Q.4 Answer any TWO of the following.

15

- a. Analyze the role of MSME sector in Indian Economy.
- b. Explain measures taken by the Government to control industrial pollution.
- c. Discuss the recent trends in tourism sector in India.

Q.5 Answer any TWO of the following.

15

- a. Examine the recent trends in Insurance sector in India.
- b. Explain the reforms introduced in the Indian money market.
- c. Briefly discuss the structure of Indian Capital market.

Q.6 Write short notes on any FOUR of the following.

20

- a. Rationale of the New Economic Policy 1991
- b. Administered prices in Indian Agriculture
- c. Non institutional sources of agricultural finance
- d. Types of Industrial Pollution
- e. Role of service sector
- f. Challenges in banking sector

TYBCOM - Sem - IV
NN - 2024

Time - 3 Hours

Total Marks - 100

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

Q.1. A) Select the most appropriate answer from the options given below: (any ten) (10)

1. A firm will conduct marketing research when _____.
 - a) Routine
 - b) Occasional
 - c) Past Oriented
 - d) Once in a Life
2. To be the brand leader may be termed as _____ objective of the firm.
 - a) Ultimate
 - b) Medium term
 - c) Long Term
 - d) Short term
3. Marketing Decision Support System is a component of _____.
 - a) Marketing Research
 - b) Marketing information system
 - c) Consumer Research
 - d) Social media research
4. A quantitative hypothesis about a population is called as _____.
 - a) Null hypothesis
 - b) Complex hypothesis
 - c) Alternative hypothesis
 - d) Statistical hypothesis
5. The Process of extracting useful information from large data is known as _____.
 - a) Decision Making
 - b) Collection of data
 - c) Data mining
 - d) Data Analysis
6. Interviewing the first 15 customers in a shopping mall is an example of _____.
 - a) Random Sampling
 - b) Cluster sampling
 - c) Convenience sampling
 - d) Systematic sampling
7. Observation method studies the _____ behavior of consumers..
 - a) Past
 - b) Future
 - c) Present
 - d) Past and Present
8. Collecting Census data from newspaper is known as _____ source.
 - a) Primary Source
 - b) Secondary Source
 - c) Census survey
 - d) Secondary data
9. Qualitative research answers _____ consumer behavior.
 - a) What
 - b) When
 - c) Why
 - d) Where
10. _____ is the first step in data processing.
 - a) Classification
 - b) Editing
 - c) Tabulation
 - d) Coding
11. Which of the following is NOT a stage in data processing?
 - a) Data collection
 - b) Editing
 - c) Coding
 - d) Networking

12. Report for publication, report for executives are examples of _____ type of report.
- | | |
|--------------|------------|
| a) Written | b) other |
| c) Technical | d) Purpose |

Q.1. B) State whether following statements are true or false: (any ten) (10)

1. Marketing research is a systematic and scientific method of collecting information relating to marketing.
2. Problem Identification is the first step of Marketing Research Process.
3. Decision support system which supplies reliable, valid and accurate data.
4. Alternative Hypothesis indicates that there is no statistical significance exists in a set of given observation.
5. Pre testing is the last step in preparing questionnaire.
6. The rate of response in mail questionnaire is very high.
7. Area sampling is the probability method of sampling.
8. Garbage Analysis is a method of Primary data collection.
9. Secondary data is used in descriptive and exploratory research.
10. Online Survey can be conducted free of cost.
11. Editing is preceded by codification.
12. MS-Excel has universal and wider application.

Q.2 Answer the following questions (Any two) (15)

- a) What is Marketing Research? Discuss the Significance of Marketing Research in Marketing Decision Making.
- b) What are the career opportunities in marketing research?
- c) What is Marketing Information System (MIS)? Explain the components on MIS.

Q.3 Answer the following questions. (Any two) (15)

- a) Explain the steps in formulating the research design.
- b) Define Questionnaire. Explain the essentials of a good questionnaire.
- c) What is sampling? Discuss the techniques of sampling.

Q.4 Answer the following questions. (Any two) (15)

- a) Define primary data. Discuss the methods of Collection of primary data.
- b) Distinguish between Qualitative Research and Quantitative Research.
- c) Discuss the importance of integrating technology in marketing research.

Q. 5 Answer the following questions. (Any two) (15)

- a) What do mean by Classification of data? Explain the Methods of Classification.
- b) What do you mean by Interpretation of data? Explain the stages of Interpretation of data.
- c) What is Research Report? Explain the format of the Research Report.

Q. 6 Short Notes. (Any Four) (20)

1. Data Mining
2. Decision Support System
3. Types of Editing
4. Statistical Package for the Social Sciences (SPSS).
5. Consumer Panel
6. Depth Interview

Marks - 100

Q.1A) Choose the correct answer from the option given below (Any Ten) (10)

1. The _____ concept of marketing involves the effective use of aggressive advertising techniques for a product.
a) product concept b) selling concept
c) exchange concept d) production concept
2. _____ is the purpose of data warehousing in data mining Process.
a) Data storage b) Data analysis
c) Data visualization d) Data integration
3. _____ is an element of Sociographic Segmentation.
a) Age b) Culture
c) Usage rate d) lifestyle
4. _____ refers to the value of a brand in the market.
a) Brand image b) Brand positioning
c) Brand Equity d) Brand service
5. _____ means covering or wrapping of the product.
a) Branding b) Packaging
c) Labelling d) Pricing
6. _____ is the pricing strategy that involves setting prices low to attract customers.
a) Penetration pricing b) Skimming pricing
c) Bundle pricing d) Premium pricing.
7. _____ marketing is also called Network marketing.
a) Vertical b) Horizontal
c) Multi-channel d) Multi-level
8. _____ is not an important element of Integrated Marketing Communication.
a) Advertising b) Public Relation
c) Sponsorship d) Logistics
9. _____ is known as face-to-face selling.
a) Advertising b) Personal Selling
c) Prospecting d) Online Selling
10. The Market Challenger adopts strategy to attack _____.
a) Market Leader b) Market Follower
c) Market Nicher d) Market Performer
11. _____ marketing means marketing of eco-friendly products.
a) Local b) Rural
c) Green d) Digital
12. _____ skills are also called Inter-personal skills required by marketing manager.
a) Presentation b) Decision-making
c) Human d) Persuasion

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

1. Product development involves identifying customer needs.
2. MIS is not susceptible to data quality issues.
3. Cultural background does not affect consumer behavior.
4. Brand loyalty is a factor in brand equity.
5. Packaging is concerned with safety of product.
6. Skimming pricing is used for innovative products.
7. Supply Chain Management is an element of Logistics.
8. Sponsorships help in brand visibility and corporate image.
9. Sales management is responsible for setting sales quotas.
10. Sharing customer data without consent or transparency is unethical.
11. Green marketing gives competitive advantage to the firm.
12. Erroneous product design leads to brand failure.

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

- a) What is Marketing? Discuss the importance of marketing.
- b) Explain the steps in the process of Marketing Research.
- c) Describe the techniques of Customer Relationship Management.

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

- a) Explain the various Product Decision Areas.
- b) What is Product Positioning? Explain its Strategies.
- c) Explain the objectives of Pricing.

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

- a) Describe the factors influencing physical distribution of product.
- b) What is Promotion? Discuss the elements of promotion Mix.
- c) Discuss the emerging trends in Selling.

Q. 5 Answer any two of the following: (15)

- a) Explain the general role of Consumer Organizations.
- b) What is Digital Marketing? Explain the trends in digital marketing.
- c) Discuss the factors responsible for the success of a brand in India with suitable examples.

Q.6 Write Short Notes on (Any four) (20)

- a) Strategic Marketing
- b) Market targeting
- c) Branding
- d) Supply Chain Management
- e) Rural marketing
- f) Personal selling

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Oct 2024

Time: 3 Hours

Total Marks: 100

1. All Questions are compulsory subject to internal choice.
2. Exercise internal options wherever given.
3. Figures to the right represent full marks to the question.
4. All questions should be answered w.r.t assessment year 2024-25.
5. All workings shall form part of the main answer.
6. Use of simple calculator is allowed.

Q.1 (a) Choose the Most Appropriate Alternative and rewrite the Statements. (Any Ten) (10)

1. Mr. Devanampriya has started his business from 2 Sept, 2023 and does not have any other source of Income, his first previous year will start from
(a) 1 April, 2022 (b) 2 September, 2023
(c) Any of the above (d) None of the above
2. Gratuity received by a government employee is _____
(a) Fully exempted (b) Partly exempted
(c) Fully taxable (d) Exempted up to ₹.1,00,000
3. An individual is said to be resident in India if he stays for _____ days during the previous year
(a) 180 (b) 182
(c) 183 (d) 184
4. Deduction U/S 80C is not available to _____
(a) Individual (b) HUF
(c) Company (d) All of these
5. _____ is covered under section 80D of the Income Tax Act, 1961
(a) Medical treatment of handicapped dependent
(b) Medical insurance premium
(c) Reimbursement of medical expenses
(d) Repayment of loan taken for higher education
6. Transfer of _____ assets will not be considered as capital gain
(a) Diamond Jewellery (b) Gold deposit bonds
(c) Antique Paintings (d) Sculpture
7. Mr Maitreya paid to IES's Patkar Gururji Vidaylay, Dadar for his school going daughter: - tuition fees ₹.7,000 and school bus fees ₹.2,000. He is entitled to a deduction under section 80C equal to _____
(a) ₹.2000 (b) ₹.7,000
(c) ₹.5,000 (d) ₹.9,000
8. Income Tax Act extends to _____
(a) Whole of India (b) Whole of Maharashtra
(c) Maharashtra and Gujrat (d) Whole of India except Jammu and Kashmir
9. Remuneration Received by a partner from partnership firm is taxable under _____
(a) Income from House Property (b) Income from Other Sources
(c) Capital Gain (d) Income from Business and Profession

10. Bonus to employee is taxable on _____ basis.

- (a) Accrual (b) Receipt
(c) Due (d) Open

11. Previous year means the _____ immediately preceding the Assessment year

- (a) Financial Year (b) Calendar Year
(c) Leap Year (d) Academic Year

12. If the house property is let out with fixed assets, will be chargeable under the head _____.

- (a) Income from House Property (b) Income from Other Sources
(c) Capital Gain (d) Income from Business

Q.1 (b) State whether the following statements are True or False (any ten)

(10)

1. An association of person consist of individuals only.
2. Advance received against salary is not part of gross salary.
3. Gift received from mother is fully taxable.
4. Monthly Pension received by government employee is full exempt from tax.
5. The status of Indian origin individual is always a resident.
6. Wages and Salaries are taxable under the head income from salaries.
7. There are total Six heads of Income.
8. Section 80 U is applicable to residential individual.
9. Tata Power Limited is a partnership firm under the Income Tax Act.
10. Under Section 80CCC deduction available to HUF.
11. Municipal taxes paid by owner is allowed as deduction under the head Income from House Properties.
12. Zero Coupon Bonds held for 7 months is a short-term capital gain.

Q2. (a) Ms Daniella joined a company PDP Ltd. on 1st November 2023 and was paid the following emoluments and allowed perquisites as under:

(20)

Emoluments:

Basic Pay	-	₹.	70,000 per month
Dearness Allowance	-	₹.	10,000 per month
Bonus (Target Achiever)	-	₹.	2,00,000 per month

She could achieve target only for two months.

Perquisites:

- (1) Furnished accommodation owned by the employer and provided free of cost. Taxable value of the rent free furnished accommodation was ₹. 2,35,000.
- (2) Use of laptop for office use worth ₹. 23,800.

Before joining the PDP Ltd. she was a Central Government employee and retired on 30th June 2023. She was paid the following emoluments and perquisite by the Government.

Basic Salary	- ₹. 80,000 p.a.
Dearness Allowance	- ₹. 16,000 p.a.
Entertainment allowance since 1962	- ₹. 20,000 p.a.

From 1st July 2023 she receives the monthly pension of ₹. 29,000 from the Government. She received ₹. 20,00,000 as gratuity.

Apart from above she also earned following interests from her investments during the year:

1. Interest on Fixed Deposits: ₹. 3,18,000 (net TDS : ₹. 72,000)
2. Interest from Saving Bank account- ₹. 73,000
3. Interest from Sukanya Samriddhi Account ₹. 13,000
4. She also received ₹. 4,00,000 as share of profits from agricultural land in Raipur.

She paid ₹. 15,000 as Mediclaim premium amount for herself and 25,000 for her dependent father during the year 2023-24.

You are required to compute net taxable income for Ms Daniella for the previous year 2023-24 relevant to Assessment year 2024-25.

OR

Q2.(b) Mr. Sunder (disability 50%) is employed in Inder Pvt Ltd and receives the following emoluments during the previous year ending 31.3.2024 : (10)

Basic Pay	₹. 16,50,000 annually
Dearness allowance	₹. 3,50,000
Commission	₹. 3,00,000
Entertainment Allowance	₹. 1,00,000

Medical expenses reimbursed by the employer ₹. 45,000

Children education allowance received ₹. 30,000 for his only daughter.

Professional tax paid ₹. 2500

Mr. Sunder contributes ₹. 1,00,000 towards pension fund. He has no other income but received gift from mother ₹. 7,50,000.

You are required to compute net taxable income for Mr. Sunder for the previous year 2023-24 relevant to Assessment year 2024-25.

Q2.(c) Mr. Earth is working in ABC Ltd. and has given the details of his income for the previous year 2023-24. (10)

- Basic Salary received ₹. 1,05,000 per month
- Dearness allowance (50% is for retirement benefits) ₹. 60,000 per month
- Commission as a percentage of turnover 5%

Turnover during the year ₹. 5,00,00,000

His own contribution in the recognized provident fund ₹. 2,00,000

Employer's contribution to recognized provident fund 20% of his basic salary and dearness Allowance.

Interest accrued in the recognized provident fund @ 13% p.a. ₹. 1,30,000.

Interest received from saving bank account ₹. 50,000 and fixed deposit ₹. 26,800.

You are required to compute net taxable income for Mr Earth for the previous year 2023-24 relevant to Assessment year 2024-25.

Q3 (a) Following is the Profit & Loss Account of "M/s Global Financial Services" owned by Mr. Nimesh Waja, for the year ended 31st March, 2024. (20)

Profit & Loss Account for the Year Ended 31st March, 2024

Particulars	₹	Particulars	₹
To Salaries	2,25,000	By Gross Profit	9,85,000
To Travelling Expenses	40,000	By Saving Bank Interest	5,700
To Office Expenses	30,000	By Interest on Time Deposit	23,000
To Profession Tax	2,500	By Income Tax Refund.	10,000
To Staff Welfare Expenses	44,000		
To Printing & Stationery	12,850		
To Depreciation	36,000		
To Professional Fees	50,000		
To Drawings	9,000		
To Interest on Personal loan	45,000		
To GST Paid	36,000		
To Net Profit	4,93,350		
Total	10,23,700	Total	10,23,700

Additional Information:

- 1) Deprecation as per Income Tax Rules is ₹.25,000.
- 2) 30% of travelling expenses is for personal purpose.
- 3) He paid ₹.65,000 towards school fees for his son.
- 4) He Paid ₹.1,00,000 for Life Insurance Premium.
- 5) Salary includes ₹. 1,20,000 (₹10,000 per month) paid to his wife Mrs. Waja who is B. Com Graduate and write the accounts for his business.

Compute the Taxable Income of Mr. Nimesh Waja for the assessment year 2023-24.

OR

Q3 (b) Following is the Profit & Loss Account of "M/s R&D Associates" owned by Mrs. Richa Shah, for the year ended 31st March, 2024. (20)

Profit & Loss Account for the Year Ended 31st March, 2024

Particulars	₹	Particulars	₹
To Salaries	2,65,000	By Gross Profit	8,85,000
To Electricity Expenses	30,700	By Rent Received from Let-out House Property	3,84,000
To Municipal Tax	12,000	By Unrealized Rent Recovered for F.Y. 2022-23	30,000
To Profession Tax	2,500		
To Income Tax	15,000		
To Conveyance Expenses	35,900		
To Depreciation	22,100		
To Repairs & Maintenance	30,000		
To Legal Expenses	15,000		
To Interest on Housing Loan	1,20,000		
To Furniture Purchase	42,000		
To Net Profit	7,08,800		
Total	12,99,000	Total	12,99,000

Additional Information:

- 1) Municipal valuation of House Property is ₹.3,55,000.
 - 2) Repairs & Maintenance include ₹.12,000 for renovation for house property.
 - 3) She invested ₹.1,20,000 in Pension Fund of LIC for herself.
 - 4) Salaries includes ₹.15,000 paid in cash.
 - 5) She paid Interest on Education loan of ₹.50,000/- for herself.
- Compute the Taxable Income of Mrs. Richa Shah for the assessment year 2024-25.

Q.4 (a) Mr. Rahul, who is born and brought up in India and an Indian Citizen, went for further studies to U.S.A. on 1st March, 2020 and came back to India on 1st October, 2023 and since then he is in India. Determine his residential status for the assessment year 2024-25 giving explanation for your answer. (10)

Q.4 (b) Mr. Nilesh provides the following particulars of assets transferred by him during the previous year ended 31st March, 2024. You are required to compute his Income from Capital Gains chargeable to tax for Assessment Year 2024-25.

A residential house in Jaipur was purchased on 24th December, 1996 at a cost of ₹. 12,00,000.

Fair market value of the residential house on 1st April, 2001 was ₹.20,00,000.

The cost of improvement incurred by him was as follows: (10)

Financial Year	Amount
1998-1999	₹.2,50,000
2006-2007	₹.3,66,000
2010-2011	₹.3,75,750
2013-2014	₹.4,40,000

He sold the above house on 15th March, 2024 for ₹.1,80,00,000. He incurred transfer expenses of ₹.2,00,000 on the sale transaction.

He purchased a new residential house in Udaipur for ₹.43,00,000 on 25th March, 2024.

He purchased 3 years' bonds issued by Rural Electrification Corporation (REC) for ₹.15,00,000 on 26th March, 2024.

Cost Inflation Index are as follows:

Financial Year	Cost Inflation Index
2001-2002	100
2006-2007	122
2010-2011	167
2013-2014	220
2023-2024	348

OR

Q4 (c) Miss Ruchita furnishes the following particulars for the previous year ending 31-03-2024 and requests you to compute the taxable capital gain for assessment year 2024-25. (10)

(a) She had a Residential house purchased on 01-04-2000 for ₹.4,00,000. (FMV as on 1.4.2001 is ₹. 500,000)

(b) In the year 2012-13 further construction and improvement cost was incurred ₹.60,000

(c) On 10-05-2023 the house was sold for ₹. 1,50,00,000.

Expenditure in connection with the transfer ₹.5,000

(d) On 13-12-2023 she purchased new residential house for ₹.80,00,000.

(e) She deposited ₹. 55,00,000 in eligible bonds issued by Rural Electrification Corporation Limited (RCEL) on 20-09-2023.

(f) Cost inflation index (CII) for financial year are as under:

Financial Year	CII
2001-02	100
2012-13	200
2023-24	348

Q4 (d) Mr. Surendra has earned the following income during the previous year ended on 31st March, 2024. (10)

Particular	Amount ₹.
1. Rent from House in Pune, received in Japan	6,00,000
2. Income from business in Spain, being controlled from India	4,00,000
3. Salary earned and received in Bangladesh	3,00,000
4. Professional fees received in India	2,00,000
5. Interest received from State Bank of India, in Nagpur	1,00,000
6. Past untaxed profit earned outside India, brought to India	1,50,000
7. Agriculture income earned in India received in Sri Lanka	1,00,000
8. Dividend from an American company received in Rome	1,50,000

Compute his total income for the assessment year 2024-25 assuming as follows:

(a) He is Resident and Ordinarily Resident

(b) He is Resident but not Ordinarily Resident.

Q.5 a) What are deductions under Section 80TTA and 80DD of the Income Tax Act? (10)

Q.5 b) What is income from salary and what are its components? (10)

OR

Q.5 Short notes: (Attempt any four) (20)

- Income from other sources and give examples
- Deemed to be let out property
- Interest on loan for higher education (Section 80E)
- Non-taxable Perquisites
- Scope of total income for Resident and Ordinary Resident
- Heads of Income

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Duration: 3 Hours.

Marks :100

Note: 1. All Questions are Compulsory

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

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

1. Export marketing usually involves _____.
 - Minimal competition
 - Customs formalities
 - No risk
 - Dominance of small enterprises
2. Risk in export marketing due to natural calamities like flood is known as _____.
 - Commercial Risk
 - Legal Risk
 - Unforeseen Risk
 - Political Risk
3. India is one of the largest exporter of _____.
 - Exotic birds
 - Fruits and vegetables
 - Olive oil based products
 - Drugs and Pharma products
4. When a country fixes import quantity of commodity from different countries during a specific time period it is known as _____.
 - Quota
 - Consular formality
 - State trading
 - Preferential treatment
5. TRIMs stands for _____.
 - Trade related investment measures
 - Trade restricted investment measures
 - Trade related intellectual measures
 - Trade related investment movement
6. Entry into foreign markets without _____ is risky.
 - Tax holiday
 - Overseas market research
 - Competition
 - Import duty
7. _____ is an outreach programme organised for new and prospective exporters by DGFT.
 - Trade fair and exhibitions
 - Niryat Bandhu scheme
 - EPCG scheme
 - MEIS

8. The negative list of exports does not consist of _____ items.
- Prohibited
 - Canalised
 - Restricted
 - Freely exported
9. The primary objective of _____ is to promote software exports from India.
- STP
 - BTP
 - EHTP
 - TEE
10. _____ incentive is disbursed to Indian exporters through FIEO and the Ministry of Commerce.
- MDA
 - MAI
 - ASIDE
 - IRMAC
11. In India _____ acts as a connecting link between the exporters and the government.
- EPCG
 - FICCI
 - SEZ
 - BTP
12. Under _____ scheme custom duty paid on import of raw material for export production is refunded to exporters.
- EAAS
 - ASIDE
 - DBK
 - IGST
- Q 1 (b) State whether the following statements are True or False (Any ten): (10)**
1. Export marketing is not influenced by regional economic groupings of the world.
 2. Export marketer may face risk of cultural differences and communication barriers.
 3. Software services make major contribution to India's service exports.
 4. Anti dumping duty nullifies the effect of subsidy given by exporting countries.
 5. GATS is an agreement to liberalise manufacturing sector.
 6. India is one of the founder members of WTO.
 7. e-BRC captures details of export proceeds received by exporters.
 8. Red sandal wood is an item of canalised list of exports.
 9. Units in SEZ are exempted from routine examination of cargo by custom authorities.
 10. Focus market scheme promotes exports of all products to all markets.
 11. IIP provides raw material assistance for production to Indian exporters.
 12. IGST is collected by the port trust authorities.

Q.2 Answer any two of the following:

(15)

- a) What is the importance of exports for a nation?
- b) Discuss the various problems faced by the India's export sector.
- c) Explain region wise India's exports since 2015

Q.3 Answer any two of the following:

(15)

- a) Distinguish Between tariff barriers and non-tariff barriers.
- b) Discuss positive impact of regional economic groupings.
- c) Explain determinants of foreign market selection.

Q.4 Answer any two of the following:

(15)

- a) Explain the highlights of FTP 2015-20.
- b) Explain the role of DGFT in promoting exports.
- c) Discuss the benefits given to EOUs

Q.5 Answer any two of the following:

(15)

- a) Discuss ASIDE given to state governments to boost exports.
- b) State the functions of commodity boards in export promotion.
- c) Explain the duty drawback scheme given to Indian exporters.

Q.6 Write short notes on the following (Any Four)

(20)

- a) Features of Export marketing
 - b) Factors influencing Export marketing
 - c) Need for overseas market research
 - d) NAFTA
 - e) Towns of Excellence
 - f) Indian Trade Promotion Organisation (ITPO)
-

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(2½ Hours)

[Total Marks: 75]

Note: 1) All questions carry equal marks and are compulsory.**2) Figures to the right indicate maximum marks for a question**

- Q.1 A Attempt any two sub-questions from (a), (b), (c) in MS-EXCEL (True/False) 02**
- (a) The cell in which data is entered is called the active cell.
 (b) A workbook can contain worksheets and chart sheets.
 (c) A spreadsheet consists of a grid made of rows and columns.
- B Attempt any two sub-questions from (d), (e), (f) in MySQL (Multiple Choice) 02**
- (d) To indicate that there should be 5 integer and 2 decimal position we use _____.
 A) decimal(5,2) B) decimal(7,2) C) decimal(9,2) D) decimal(2,5)
 (e) To view the names of the databases in MySQL we use _____.
 A) Show Tables B) View Databases C) Show Database D) Show Databases
 (f) The Key which helps to uniquely identify each row of the table is called _____ key.
 A) Primary B) Foreign C) Secondary D) Main
- C Attempt any six sub-questions from (g), (h), (i), (j), (k), (l), (m), (n), (o) in Data Communications, Networking and Internet. (True/False). 06**
- (g) Channel refers to the medium between the sender and receiver.
 (h) In a data communication process, the sending device can only be a computer.
 (i) A group of 4 bits is called a byte.
 (j) Banking system and ticket reservation system are examples of distributed processing.
 (k) Core banking system is an application that uses WAN.
 (l) Bus topology is suitable for a local area network.
 (m) A proxy server is used to share an Internet connection.
 (n) Different documents can be linked on the Internet by using the hyperlink feature.
 (o) The Internet is controlled by a government agency of the United States.
- D Attempt any five sub-questions from (p), (q), (r), (s), (t), (u), (v), (w) in Data Communications, Networking and Internet. (Multiple Choice) 05**
- (p) The transmission medium that carries the message is referred to as the _____.
 A) protocol B) gateway C) communication channel D) receiver
 (q) The extended ASCII code system uses _____ bits for data representation.
 A) 7 B) 8 C) 16 D) 32
 (r) Which of the following protocols is used for email _____.
 A) SMTP B) FTP C) http D) both (a) and (c)
 (s) Which of the following is used to segment a large network into two smaller networks _____.
 A) Hub B) Bridge C) Router D) Modem
 (t) Which of these domains is restricted to qualified organizations _____.
 A) com B) org C) net D) edu
 (u) To match all the words in your search, the Boolean _____ operator should be used.
 A) AND B) OR C) NOT D) BOTH

- (v) What is the full form of URL?
 A) Uniform Resource Library B) United Resource Locator
 C) Universal Resource Locator D) Uniform Resource Locator
- (w) Which of these is a meta search engine?
 A) Google B) Yahoo C) AltaVista D) Dogpile

Q.2 A Answer any one sub-question from (a),(b) in Data Communications, Networking and Internet 08

- (a) Differentiate between LAN and WAN
 (b) Write and explain components of data communication.

B Answer any one sub-question from (c),(d) in Data Communications, Networking and Internet 07

- (c) Explain following topologies: 1. Ring 2. Bus
 (d) Write advantages and disadvantages of twisted pair cable.

Q.3 A Answer any one sub-question from (a) , (b) in MySQL 08

- (a) Write MySQL statement to create a table called HOTEL having the following columns Registration Number (RNO, integer, Primary Key), Room Type (RTYPE, character with variable width 15 columns, default value NORMAL), Check in Date (SDATE, Date) and Tariff (TARIFF,width 8 with 2 decimals, should not be negative).
- (b) Write MySQL statement to create a table called LIBRARY containing columns Accession Number (ASNUM, integer, should be increased by 1 automatically), Book Name (NAME, character with variable width 25 columns, should not be empty), Author Name (AUTHOR, character with width 20 columns), Price of the Book (NUM, 7 integer and 2 decimals) and Date of Purchase (PURDT, Date).

Q.3 B Answer any one sub-question from (c) , (d) in MySQL 07

- (c) There exist a table RTRAVELS containing columns Travellers Number(TNO, integer), Name (TNAME, character), Destination City (CITY,Character 10), Date of Travel (DOT, date) and Fare (FARE, integer). Write MySQL statements for the following.

- i. Display the structure of the table RTRAVELS.
 ii. Enter the following one row of data in this table.

TNO	TNAME	CITY	DOT	FARE
101	AKASH	HYDERABAD	2024-09-25	8000

- iii. Add a new column Age (AGE, integer) at the beginning of the table RTRAVELS.
 iv. Delete the rows where destination city is PUNE.
 v. Change the Date of travel of traveller with name "SAMEER" to May
 vi. Change the size of the column TName to 25 columns.
 vii. Delete the table RTRAVELS.

- (d) Explain the following built-in functions in MySQL
 1) LEFT() 2) TRIM() 3) MONTH() 4) LENGTH()
 5) MOD() 6) POW() 7) NOW()

Q.4 A Answer any one sub-question from (a) , (b) in MySQL

08

- (a) There exists Table name: Employee details (EMP_DETAILS) columns in the table: Employee no.(Primary key)(emp_no), first name (fname), Surname (Surname), middle name (Mname), age(Age), date of birth(DOB), gender(Gender), name of the department(Dept), designation(Desi), and salary(Sal).
 Write MySQL statements for the following.
 i) To display Employee no., first name, surname, last name and salary. Use the heading as Emp. No., Name and Salary. Use concat to display name as one entity combining first name, surname, last name.
 ii) To display Employee no., first name, surname, last name whose first name begins with the letter S.
 iii) To display Employee no., first name, surname, last name and age in the order of Surname.
 iv) To display Employee no., first name, surname, last name and date of birth of those who are born in the month of June in the chronological order of date of birth.
- (b) There exist a table book containing the columns account number(ACNNo), book name(Bname), Number of copies(NOC) ,Value of the book(B_rate) and date of Publication(Dof_P).
 Write the my SQL statement for the following
 i) Display all the rows from the following table book.
 ii) Display all the book details in alphabetical orders of book name
 iii) Display the account number, book name and date of Publication from the table.
 iv) Display Minimum number of books, Maximum number of books, Average of book as per book name.

Q.4 B Answer any one sub-question from (c) , (d) in MySQL

07

- (c) There exists a table Flipcart having the columns Purchaser's Number (PNO, integer), Purchaser's Name (PNAME, character), Receipt Number (RNO, integer, primary key), Total Cost (TCOST, integer) and Date of Purchase (PURDT, date).
 Write MySQL statements for the following.
 i) Display Purchaser's name, Receipt Number and Total Cost from this table where Date of Purchase is January 1, 2018.
 ii) Display Purchaser's Name and Total Cost where Total Cost is equal to the maximum Total Cost.
 iii) Display Date of Purchase, maximum and minimum Total Cost grouped by Date of Purchase.
 iv) Display Purchaser's Name, Total Cost and "Discount" as 15% of Total Cost.

- (d) There exists a table Eclass containing columns Roll Number (RNO, integer, primary key), Name (SNAME, character), Age (AGE, integer), Fees (FEES, decimal (8, 2)). There exists another table PER containing columns Roll Number (RNO, integer, primary key), Total marks (TOTAL, integer). Write MySQL statements for the following.
- Display Name, Age and Total marks of a student with Roll Number 200 using both the tables.
 - Display Name, Age and Total marks of students getting Total Marks more than or equal to 600 using both the tables.
 - Display Roll number and Total marks of students who have scored more than average Total Marks using table PER.
 - Display Name and Fees of students who pay maximum Fees using table Eclass.

Q.5 A

Attempt any ONE sub-question from (a), (b) in MS Excel

08

- (a) The following data has been entered in a worksheet.

	A	B	C	D	E	F
1	PRODUCT	COST PRICE	QTY	TOTAL COST	PROFIT AMT	SELLING PRICE
2	Desktop	6000	10			
3	Hard Disk	8500	2			
4	Keyboard	400	15			
5	Scanner	8050	14			
6	Printer	12500	6			
7						
8	PROFIT	5%				

Write steps to find the Total Cost, Profit Amount and Selling Price in columns D, E and F respectively.

- (b) For the following spreadsheet write the steps to -
- Sort the data in the ascending order of Batsman
 - Calculate subtotal of runs scored by each team.

	A	B	C	D
1	SR NO	BATSMAN	TEAMS	RUNS SCORED
2	1	DARSHIT	MI	54
3	2	AMAN	GT	87
4	3	MALHAR	CS	63
5	4	KRISH	RR	80
6	5	SRIKANT	RR	72
7	6	JOHN	MI	66
8	7	AKBAR	MI	48

B Attempt any ONE sub-question from (c), (d) in MS EXCEL

07

- (c) Answer the following using spreadsheet giving the marks scored by students in 5 class tests

	A	B	C	D	E	F	G	H
1	NAME	Test 1	Test 2	Test 3	Test 4	Test 5	TOTAL	AVG
2	Sachin	76	78	98	54	115		
3	Ganga	45	56	54	45	12		
4	Kala	36	85	56	89	65		
5	David	59	45	54	25	78		
6	Kumar	45	25	12	14	58		
7								

Write the steps to

1. Calculate the Total and Average score in column G and H.
2. Test-wise calculate the Highest and the Lowest score in row 8 and 9.

- (d) Explain the following built-in functions in MS-EXCEL

1. INT ()

2. AVERAGE ()

3. FV ()

4. MIN ()

5. ROUND ()

6. MOD ()

7. SQRT()
