



N.B.

- Figures in brackets to the right indicate full marks allotted to the question.
- Working Notes should form part of your answers.
- Use of simple calculator is allowed.
- Attempt any 02 questions.

SUBJECT : FINANCIAL ACCOUNTING

Q.1. 'F' Department Stores has three Departments X, Y and Z. The following particulars regarding the three departments are given : (15)

Particulars	Dept. X Rs.	Dept. Y Rs.	Dept. Z Rs.
Opening Stock	40,000	20,000	60,000
Purchases	1,10,000	55,000	2,20,000
Sales	4,00,000	3,00,000	2,00,000
Closing Stock	24,000	12,000	2,40,000

The following expenses are also incurred :

	Rs.
1. General Expenses	24,000
2. Rent, Rates and Taxes	18,000
3. Commission Received	9,000
4. Discount Allowed	27,000
5. Sales Promotion Expenses	36,000
6. Salesman's Salary	9,000
7. Discount Received	14,000

Goods worth Rs. 10,000 were transferred from Department X to Department Y. Goods worth Rs. 5,000 were transferred from Department Z to Y.

- Allocate General Expenses and Rent, Rates and Taxes equally between the three departments.
 - Commission received is divided in the ratio of 3 : 2 : 1 between Departments, X, Y and Z respectively.
- Prepare Departmental Trading and Profit and Loss Account allocating other expenses on appropriate basis.

Q.2. Gupta Traders of Patna have their branch at Mumbai. Prepare the necessary accounts in the books of the Head Office from the following transactions with the branch by Debtors Method (15)

Particulars	Rs.	Particulars	Rs.
Opening Balances :		Closing Balances :	
- Petty Cash at Branch	1,250	- Petty Cash at Branch	1,880
- Stock at Branch	77,000	- Debtors at Branch	1,26,150
- Debtors at Branch	41,250	- Stock at Branch	57,880
Goods sent to Branch during the year	3,78,000	Discount allowed to customers	1,060
Amount remitted to the branch :		Amount remitted by the Branch :	
- For Petty Cash Expenses	7,500	- Cash Sales	26,250
- For Salary	18,500	- Realisation from Debtors	4,10,350
- For Rent and Taxes	6,000	Mr. Sharma to whom goods were sold by Branch directly remitted the amount to H.O.	9,000

- Q.3.** Bright & Co. of Kanpur has a branch at Pune. Goods are invoiced to the branch at cost. The branch sells goods to its customers both on credit as well as for cash. Following details are available for the year 2023-24. (15)

Particulars	1-4-2023 Rs.	31-3-2024 Rs.
Branch Cash	5,000	6,000
Branch Debtors	80,000	84,500
Branch Stock	1,00,000	1,20,000

Transactions during the year are as follows :

- | | Rs. |
|--|----------|
| 1. Goods costing Rs. 4,80,000 were sent to the branch. | |
| 2. Goods returned by Pune branch to the HO | 10,000 |
| 3. Cash Sales | 2,90,000 |
| 4. Credit Sales | 3,80,000 |
| 5. Cash sent to HO | 6,50,000 |
| 6. Branch debtors returned goods Rs. 8,000 and Rs. 6,500 were written off the branch debtors as bad. | |
- Prepare necessary accounts in the books of HO under stock and debtors method.

SUBJECT : E-COMMERCE

REGULAR EXAM APRIL, 2024

Class: FYBCOM

Semester: II

Date:-

Subject: **E-Commerce**

Marks: 30 Marks

Time: 1 hr.

SET: B

Note-

1. Figures to the right indicate full marks.
2. Attempt any two out three questions given below.

Q.1. Answer the following. (15 marks)

1. Explain the main activities of E-Commerce. (8 marks)
2. Discuss the challenges of E-Commerce. (7 marks)

Q.2. Answer the following. (15 marks)

1. What is SCM? Discuss Process of Supply Chain Management. (8 marks)
2. Explain the advantages and challenges of Offline and Online Services. (7 marks)

Q.3. Case Study (15 marks)

1. CASE STUDY – I (8 marks)

Zappos, an online shoe and clothing retailer, quickly gained a reputation for its outstanding customer service and innovative e-commerce strategies. Zappos prioritized customer satisfaction by offering free shipping and a 365-day return policy, enhancing trust and consumer confidence. It also created a loyalty program where customers could earn points and redeem them for discounts. Zappos service invested heavily in social media marketing and user-generated content, encouraging customers to share their experiences, creating a community around the brand.

By utilizing data analytics, Zappos personalized the shopping experience, suggesting products based on customers browsing and purchasing history. The company also leveraged SEO and content marketing to increase visibility. These strategies helped Zappos achieve remarkable growth, eventually leading to its acquisition by Amazon.

- (a) What specific strategies did Zappos use to build trust and customer loyalty in the e-commerce space?
- (b) How did Zappos' use the data analytics contribute to its personalized shopping experience?

2. CASE STUDY – II

(7 Marks)

GroceryChain, a national grocery retailer, was experiencing difficulties with its supply chain management. The company relied heavily on paper-based order systems, leading to slow processing times, frequent order inaccuracies, and inventory mismatches. To enhance efficiency and reduce errors, GroceryChain decided to implement Electronic Data Interchange (EDI) across its operations.

After careful planning, they integrated an EDI system that allowed them to automatically send purchase orders and receive invoices electronically from suppliers. They standardized their documents using the UN/EDIFACT format to ensure smooth communication with their diverse supplier network. Following the implementation, Grocery Chain noticed a significant reduction in order processing times and improved inventory accuracy, which helped them maintain optimal stock levels and better serve their customers.

Questions:

- (a) What primary issue did GroceryChain aim to address by implementing EDI, and what were the results of this implementation?
- (b) Which FDI standard did GroceryChain use to facilitate communication with their suppliers, and why is standardization important in EDI?

SUBJECT : INTRODUCTION TO CULTURAL ACTIVITIES - II

SEM- II

INTRODUCTION TO CULTURAL ACTIVITIES - II

Time: 1 Hour

Total Marks: 30

Q. 1. Choose the correct alternatives from the given options (any 6)

(6)

1) Which of the following is not the performing art?

- a) Painting b) Dance c) Theatre d) Music

2) What is the primary goal of character development?

- a) To memorize lines b) To understand the emotional depth of a role

- c) To improvise during performance d) To perform in front of a large audience

3) Warli painting originated from which state?

- a) Uttar Pradesh b) Maharashtra c) Andra Pradesh d) Goa

4) which city is considered as hub for modern Indian Art?

- a) Mumbai b) Agra c) Jaipur d) Chennai

5) Which of these is a basic element of Performing arts?

- a) Script b) Rhythm c) Expression d) All of these

6) Which of the following is not a career option in Performing arts

- a) Stage Director b) Lighting technician c) Financial Analyst d) Actor

7) Which of the following is an essential skill for a career in fine arts?

- a) programming b) Financial Analysis c) Creativity d) Legal Drafting

8) The term performance art refers to

- a) Acting in films b) Art presented through live actions

- c) Dancing in Cultural events d) writing scripts for plays

Q.2 A) Write about Voice Modulation & Voice Projection.

(6)

OR

B) What are the basic element of Performing Arts.

(6)

Q.3 A) What are the career options available in Performing Arts.

(6)

OR

B) Write any 6 Improvisation Skills.

(6)

Q.4 A) Write about Revival & reservation of Ancient Indian Art.

(6)

OR

B) What are the impact of Aesthetic art on Sacred Architecture in India.

(6)

Q.5 A) Eminent Contemporary Artist of India.

(6)

OR

B) What are the career options available in Fine Arts.

(6)

MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS		
FYBCOM, FYBAF, FYBFM, FYBBI, FYBIM (SEM-II)		
(As per NEP 2020 Syllabus Academic Year 2024-25)		
SUBJECT: QUANTITATIVE TECHNIQUES-II (30 Marks)	DURATION: 1 Hour	
CLASS:	DIV:	SEAT NO.

SUBJECT : QUANTITATIVE TECHNIQUES -II**NOTE:**

1. Attempt any **TWO** questions out of Q-I, Q-II & Q-III.
2. All questions carry equal marks.
3. Use of simple calculator is allowed.

Q-I Attempt any Three out of Four: [15 Marks]

1. Consider the following linear equation and find the solution:

$$\frac{5x-1}{4} - 2 = \frac{x-7}{6}$$

2. The sum of digits of two-digit number is 12. If the digits are interchanged, the new number exceeds the original number by 18. Find the original number.
3. In how many ways can 5 men, 3 women and 2 children be arranged for photographs so that (i) all men are together and so are all women and children. (ii) all men are together and so are all women. (iii) only all men are together and so are all women and children.
4. A person has 12 friends of whom 8 are relatives. In how many ways can he invite 8 guests such that 5 of them are relatives?

Q-II Attempt any Three out of Four: [15 Marks]

1. Solve the following Quadratic equations:

(i) By using factorisation method: $2x^2 - 13x + 15 = 0$

(ii) By using formula method: $6x^2 - 17x - 14 = 0$

(P.T.O.)

2. For the polynomial $2x^3 + 5x^2 - 4x - 3 = 0$, $(x - 1)$ is one of the factors, find the other factors and the solution set for the equation.
3. If two fair dice are rolled, find the probability that sum of the numbers appearing on the uppermost faces of the dice is (i) greater than 5 (ii) an odd number (iii) a prime number.
4. From the past experience it is known that A can solve 4 examples out of given 7 and B can solve 3 examples out of given 5 independently. Find the probability that (i) only one of them solved the example. (ii) the example remains unsolved. (iii) the example is solved.

Q-III Attempt any Three out of Four:

[15 Marks]

1. Solve the following equations simultaneously and find the value of x and y:

$$\frac{x}{3} + \frac{y}{2} = 7; \quad \frac{x}{2} - \frac{y}{6} = 5$$

2. Two integers are such that the sum of 3 times the first, and two times the second is 102. The difference between five times the first, and three times the second is 18. Find the numbers.
3. The exterior angle of a regular polygon is 45° . Find its sides and the interior angle.
4. The area of right angled triangle is 30 sq. cm. If its base is 5 cm, find its height. Also find its hypotenuse and its perimeter.

X.....X.....X.....X

SUBJECT : INTRODUCTION TO INDIAN MYTHOLOGY

FY B.Com / FY BSc. (IT)/ FYBBI / FYBIM Sem- II

30 marks

Introduction to Indian Mythology

1 ½ hrs

Q 1. Write short Notes on **any 2** of the following:

10 marks

- i. Impact of the television serial **Ramayan** (Ramanand Sagar)
- ii. Any 5 Indian movies which deal with mythology
- iii. Character of Shilavati from the novel **The Pregnant King**
- iv. Character of Draupadi from the novel **Palace of illusion**

Q 2. Discuss the mythological origins of any one Indian festival.

10 marks

Also discuss how it is celebrated and what does the festival teach.

Or

Q2. Discuss some writers who have written about mythology. What are the modern day adaptations and retellings of mythology through books?

Q3. Discuss the differences between Ahalya from the Ramayan and **10 marks**

Ahalya in the short film by Sujoy Ghosh.

Or

Discuss the justification of the title of the novel **The Palace of illusions**

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[Time: 1 Hour]

[Total Marks: 30]

Note: SUBJECT : INTRODUCTION TO BUSINESS ECONOMICS

1. Attempt any TWO questions out of THREE.
2. Figures to the right indicate full marks.
3. Draw neat diagrams wherever necessary.

Q.1. Answer the following questions (Any ONE). (15)

- A. Explain the meaning of Business Economics and bring out its importance. Discuss how Business Economics is different from Economics?**
- B. Explain Production Possibility Curve with a diagram and an example.**

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

- A. Explain with diagrams the movement along a demand curve and shifts in the demand curve.**
- B. What do you mean by Cross Elasticity of Demand? Explain with diagrams the various types of Cross Elasticity of Demand.**

Q.3. Write an explanatory note (Any THREE). (15)

- A. Positive and Normative Economics.**
- B. Different types of firms.**
- C. Factors influencing supply.**
- D. Features of Monopoly.**

SUBJECT : INDIAN CONSITUTION

FYBFM/FYBBI/FYBIM/FYBAF/FYBSCIT/FYFTNMP/FYBAMMC/FYBCOM

INDIAN CONSITUTION

MARKS: 30

TIME: 1 HOUR

NOTE: 1) ATTEMPT ANY 3 QUESTIONS.

2) Figures in the bracket to the right indicate full marks allotted to the question.

Q.1] A] what are the basic features of Indian Constitution? [5]

B] What are the constitutional remedies available under Article 32 of the constitution? [5]

Q.2] A] State and Explain the appointment and condition of the office of a judge of a High Court? [5]

B] What a Writ Petition under the Indian Constitution? Name and explain any two writs under the constitution.

[5]

Q.3] A] what is Judicial Activism? [5]

B] What are the Functions of a High Court? [5]

Q.4] A] Case Study: [10]

Vishaka vs. State of Rajasthan (1997)

Background:

The Vishaka vs. State of Rajasthan (1997) case was a landmark judgment by the Supreme Court of India that established guidelines to address sexual harassment at the workplace. The case was filed after the brutal gang rape of Bhanwari Devi, a social worker in Rajasthan, who was attacked while trying to prevent child marriage. In the absence of a specific law on workplace sexual harassment, the Supreme Court laid down the Vishaka Guidelines, which served as the legal framework until the enactment of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Key Issues Raised in the Case:

1. The absence of legal protection against sexual harassment at the workplace
2. Violation of fundamental rights under Articles 14, 19, and 21 of the Indian Constitution.
3. Need for preventive and remedial measures against workplace harassment.

Judgment and Guidelines:

The Supreme Court recognized sexual harassment as a violation of women's fundamental rights under the Constitution.

It laid down Vishaka Guidelines, which mandated employers to prevent sexual harassment and set up complaint mechanisms.

The guidelines remained in force until the 2013 law was enacted. Impact of the Case: Led to stronger legal frameworks for workplace safety.

Encouraged gender-sensitive policies in organizations.

Influenced later laws such as the 2013 Act on Workplace Harassment.

Question:

1. What was the significance of the Vishaka case in Indian legal history?
2. Which articles of the Indian Constitution were violated in this case?
3. What were the key recommendations of the Vishaka Guidelines?
4. Discuss how the Vishaka Guidelines influenced workplace laws in India.
5. Analyse the role of the judiciary in shaping gender justice through this case.

F.Y.B.Com sem-II (NLP) A.T.K.T Exam, Sep-2024

Sub- **Eco. of professional career II**

SUBJECT : ECONOMICS OF PROFESSIONAL CARRER -II

[Time: 1 Hour]

[Total Marks: 30]

Note:

1. Attempt any TWO questions out of THREE.
2. Figures to the right indicate full marks.
3. Draw neat diagrams wherever necessary.

Q.1. Answer the following questions (Any TWO). (15)

- A. Explain the concepts of Average Cost and Marginal Cost. Explain with the help of diagram the relationship between them.
- B. Explain with diagrams the Properties of Isoquants.
- C. Explain the Producer's Equilibrium.

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

- A. Explain the meaning and features of Monopoly.
- B. Explain the determination of equilibrium price and output under Monopolistic Competition in the short run with Excess Profit and Loss.
- C. Explain the equilibrium of a firm with Kinked Demand Curve in Oligopoly.

Q.3. Write an explanatory note (Any THREE). (15)

- A. Law of Variable Proportions.
- B. Returns to Scale.
- C. Different forms of Selling Cost.
- D. Equilibrium of a Perfect Competitive Firm in Short Run with normal profit.

SUBJECT : TOURISM MANAGEMENT

Subject : Tourism Management

Marks:30

Sem: II

Class:FYBCOM

Time: 1hrs

Set : A

Q.1) Answer the following questions: (Any 2)

15

- a) Discuss in detail the origin and history of Tourism
- b) Explain the difference between inter regional and intra regional tourism and give an example.
- c) what is the difference between the terms 'travelers', 'visitor's and 'excursionist' ?

Q.2) Answer the following questions:(Any 2)

15

- A. Discuss in brief the characteristics of tourism.
- B. Discuss in brief various components of tourism.
- c. What are the fundamental attraction of tourism?

Q.3) Answer the following questions:(Any 2)

15

- a) what are the benefits of outbound tourism.
- b) What is a Sports and Adventure Tourism .
- c) Explain in brief the benefits of health tourism.

SUBJECT : VOCATIONAL SKILL COURSE IN ACCOUNTING

FYBCOM – Semester II

Subject: Vocational Skill Course in Accounting

Time: 1 Hour

Total: 30 Marks

Note:

Figures to the right indicate full marks.

Working notes are part of the answer.

Attempt any 2 out of 3 questions.

Q.1

- (A) Explain Purchase Requisition note. (5)
- (B) What does Delivery Challan contain? (5)
- (C) What is Customs Bills? (5)

Q.2

- (A) Write a short note on Tender. (5)
- (B) What is Letter of Credit? Mention types of Letter of Credit. (5)
- (C) What are the contents of Tax Invoice under GST? (5)

Q.3

- (A) What are Vouchers? (5)
- (B) Write a note on Bank Guarantee. (5)
- (C) Discuss about RTGS. (5)

SUBJECT : MINOR IN ACCOUNTING -I

FYBCOM

MINOR IN ACCOUNTING-I

MARKS: 30

TIME: 1 HOUR

NOTE: 1] ATTEMPT ANY 2 QUESTIONS

2] Figures in the bracket to the right indicate full marks allotted to the question.

Q.1] The following data have been extracted from the books of Revati Industries Ltd for the year 2024:

[15]

Particulars	Amount
Opening Stock of Raw Material	26000
Purchase of Raw Material	86000
Closing Stock of Raw Material	42000
Carriage Inward	5500
Wages (Direct)	75000
Wages (Indirect)	12000
Other Direct Charges	13000
Rent and Rates:	
--Factory	4500
--Office	500
Indirect Consumption of Materials	500
Depreciation on Plant	1300
Depreciation on Office Furniture	200
Salary:	
--Office	3000
--Salesman	2500
Other Factory Expenses	5500
Other Office Expenses	800
Managing Directors Remuneration	12000
Other Selling Expense	1100
Travelling Expense of Salesman	1000
Carriage Outward	1000
Sales	250000
Advance Income Tax paid	13000
Advertisement	2500

The Managing Director Remuneration is to be allocated 5000 to Factory and 3000 to the Office and 4000 to selling departments. From the information prepare a statement of Cost showing (a) Prime Cost (b) Works Cost (c) Cost of Production (d) Cost of Sales (e) Net Profit

Q.2] The State Government granted licensed to Jeet sugar Ltd to manufacture and sell sugar with a stipulation that 40% of the output should be sold to the state Government at a controlled price of 3000 per Ton and the balance output can be sold in the open market at any price. Following are the details of Jeet Sugar Ltd for the year ended 31st March ,2024.

[15]

Particulars	Amount
Direct Expense	210000
Telephone charges	175000
Office Computer purchased	150000
Factory Rent and Insurance	200000
Machinery purchased	225000
Machinery repairs	45000
Commission on sales	165000

Factory Salaries	115000
Carriage Outward	64000
Packing Expense	95000
Bank Interest	68000
Factory Electricity	145000
Delivery Van Expense	56000
Coal Consumed	195000
Depreciation on Machinery	125000
Depreciation on Computer	105000
Depreciation on Delivery Van	65000
Office Salaries	85000
Printing and stationery	62000

During the year 3000 tons of sugar was produced.

The Profit's target for the year, for fixing the open market selling price on the basis of cost sheet, is 10% of its average paid up Capital of 1,55,00,000.

Prepare Cost Sheet and find various components of total cost and per unit and suggest the selling price for Open market.

Q.3] Write Short Notes (Any Three)

[15]

- objective of cost accounting
- Classification of Cost on the basis of Behavior
- Elements of ABC
- Requirement for an effective Coding System
- Prime Cost

F.Y.B.Com. Sem-II (NEP) A.T.K.T Exam. Sep-2025

SUBJECT : SERVICE SECTOR

Subject : **Service Sector**

Marks:30

Sem: II

Set: B

Time: 1hrs

NB:(1) Attempt any Two questions out of Three.

Q.1) Answer the following questions:(Any 2)

15

- a) Explain the importance of services
- b) What are ^{the} various opportunities in the service sector?
- c) What do you mean by services? Explain the characteristics of services.

Q.2) Answer the following questions:(Any 2)

15

- a) What are the advantages and limitations of ERP?
- b) Define debit card. Discuss the merits and demerits of debit card
- c) What are the advantages & limitations of ATM facility?

Q.3) Answer the following questions:(Any 2)

15

- a) Distinguish between organised and unorganised retailing
- b) Elaborate the process of B2C transaction
- c) "E-commerce has bright future" in India. Explain the statement.

F.Y.B.Com. Sem-II (NEP) A.T.K.T Exam. Sep-2025

SUBJECT : हिन्दी भाषा: कौशल के आधार

विषय: हिन्दी

परीक्षा अवधि: १ घंटा

कक्षा: FYBFM/FYBAF/FYBIM/FYBBI/FYBSCIT/FYBCOM

कुलयोग: ३० अंक

सेट 'अ'

सेमेस्टर परीक्षा २

प्रश्न. १) (अ) लेखन कौशल की उपयोगिता और इसके महत्व का वर्णन कीजिए। (१०)

अथवा

(ब) लेखन कौशल की विभिन्न विधियों का विस्तारपूर्वक वर्णन कीजिए। (१०)

प्रश्न. २) (अ) श्रवण कौशल की विशेषताओं को विस्तार से समझाइए। (१०)

अथवा

(ब) भाषण कौशल के महत्व और उपयोगिता पर चर्चा कीजिए। (१०)

प्रश्न. ३) (अ) भाषण कौशल की विशेषताओं का वर्णन कीजिए। (१०)

अथवा

(ब) वाचन कौशल की विभिन्न विधियों का वर्णन करते हुए उनके उपयोग समझाइए। (१०)

MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS

Subject : Practical Statistics **TIME: 1.00 HOURS**

CLASS: F.Y.B.Com.

SEM-II

SEAT NO. _____

Sem End Examination April 2025

- Note: (i) Attempt any five out of given eight
(ii) Simple Calculator is allowed
(iii) Graph papers will be provided on request.

Q-1 Calculate Spearman's rank correlation coefficient between the following marks given by two judges to eight contestants in the elocution competition. Interpret the correlation coefficient within the context of this problem.

Marks by A :	81	72	60	33	29	11	56	42
Marks by B :	75	56	42	15	30	20	60	80

Q-2 Find the correlation coefficient for the following data:

X :	6	2	10	4	8
Y :	9	11	5	8	7

Q-3 Find the means of x & y variables and the coefficient of correlation between them from the following two regression equations: $2x+y-11=0$; $x+2y-31-10=0$.

Q-4 By using the following data, find lines of regression of Y on X and estimate x when $y=20$.

$$\bar{x} = 25 \quad \bar{y} = 20 \quad \sigma_x = 4 \quad \sigma_y = 3 \quad r = 0.5$$

Q-5 Determine the equation of a straight line which best fits the following data, Use it to predict the value for year 2005.

Year	2000	2001	2002	2003	2004
Sales (₹ '000)	35	36	79	80	40

Q-6 What is index number. State some application and limitation of index number

Q-7 Construct the cost-of-living index number for 2011 on the basis of 2007 from the given data using family budget method.

Commodities	Price		Weights
	2007	2011	
A	350	400	40
B	175	250	35
C	100	115	15
D	75	105	20
E	60	80	25

Q-8 For the following data calculate. Dorbish-Bowley's Index Number.

Commodity	2015		2020	
	Price	Quantity	Price	Quantity
A	10	9	5	12
B	15	4	3	15
C	9	13	9	20
D	8	7	6	2