MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS

Time : 01 Hour   Total Marks : 30

Note :
1. Attempt Any 02 Questions.
2. Figures in brackets to the right indicate full marks allotted to the question.
3. Do not write any Answer in the Question Paper.

Q. No. 01
    A Objects of Internal Check   [08]
    B Objectives of Internal Control   [07]

Q. No. 02
    A How would the Auditor verify Trade Marks   [07]
    B How would the Auditor vouch Royalty Received   [08]

Q. No. 03
    A Objects of Verification of Assets   [05]
    B Read the following Account   [10]

In the books of Rushi

Bank A/c

Dr Date	Particulars	Amount Rs	Date	Particulars	Cr Amount Rs
01.02.2025	To Capital	25000	02.02.2025	By Purchases	5000
04.02.2025	To Sales	10000	05.02.2025	By Furniture	4000
10.02.2025	To Commission	3000	08.02.2025	By Rajesh	3000
13.02.2025	To Raman	2000	09.02.2025	By Bills Payable	1000
15.02.2025	To Interest	1000	10.02.2025	By Salaries & Wages	2500
			13.02.2025	By Printing	500
			17.02.2025	By Raman	2000
			28.02.2025	By Bank Charges	100
			28.02.2025	By Balance c/d	22900
		41000			**41000**

Subject : Fundamental of Business and financial Analysis

FYBAF SEM II-(NEP)

SUB : **Fundamental of Business and financial Analysis**

Time: 1:00 Hours   Total Marks: 30

N.B

1. **Attempt any 2 Questions out of 3 Questions**
2. **Each question are carries 15 marks.**
3. Working is part of your Answer.
4. Use Simple Calculator.

Q.1 From the following details of A Ltd. Prepare a Comparative Balance Sheet in vertical form suitable for analysis.   (15 Marks)

Particulars	Year ended 31-03-16	Year ended 31-03-17	Increase/(Decrease)	%Increase/(Decrease)
Share Capital	650000	?	40000	?
Reserve and surplus	250000	200000	?	?
Debentures	150000	?	(50000)	?
Current Assets	?	300000	40000	?
Long Term Investments	?	?	10000	?
Current Liabilities	?	200000	(10000)	?
Fixed Assets	?	?	?	?

Q.2

X Ltd. and Y Ltd. are in the same line of business. Following are their Balance sheets as on 31ˢᵗ March 2017:   **Balance sheet as on 31ˢᵗ March 2017**   **(15 marks)**

LIABILITIES	X Ltd.	Y Ltd.	ASSETS	X Ltd.	Y Ltd.
Equity Share Capital	7,00,000	2,00,000	Land	1,00,000	80,000
Reserves & Surplus	1,00,000	1,00,000	Building	2,50,000	2,00,000
12% Debentures	2,00,000	5,00,000	Plant & Machinery	5,00,000	3,00,000
Creditors	1,20,000	70,000	Debtors	2,10,000	1,10,000
Bills Payable	40,000	20,000	Stock	1,00,000	2,00,000
Provision for Tax	55,000	40,000	Cash & Bank	55,000	40,000
TOTAL	12,15,000	9,30,000	TOTAL	12,15,000	9,30,000

You are required to calculate the following ratios for both the companies:

(a) Proprietary Ratio, (b) Quick Ratio, (c) Current Ratio.

Q.3 (A) Write any 5 formula of Ratios   (10 Marks)

     (B) Explain Various Sources of Finances   (05 marks)

*********************ALL THE BEST ******************

Subject : Introduction to Capital Market of India

REGULAR EXAM APRIL, 2024

Class: FYBAF/FYBFM **Semester: II** **Date:-**
Subject: Introduction to Capital Market of India
Marks: 30 Marks **Time: 1 hr.**

Note-

1. All questions shall be compulsory with internal choice within the questions.
2. Attempt any three out six questions given below each question carries 10 marks.

Q.1. Explain the concept and types of Debentures.

Q.2. What is capital market? Discuss the features of capital market.

Q.3. What is Primary Market? Discuss the methods of issuing securities in Primary Market.

Q.4. Write a detailed note on the BSE Index - Sensex and NSE Index - Nifty.

Q.5. Discuss the Concept of SEBI and Objectives of SEBI.

Q.6. Explain the Chapter II - Restriction on Communication and Trading by Insiders of SEBI Prohibition of Insider Trading Regulations 2015.

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Subject : Financial Accounting - II

FYBAF SEM II (NEP) F.A.II

Time: 2:00 Hours   Total Marks: 60

N.B

1. **Attempt any 4 Questions out of 6 Questions**
2. **Each question are carries 15 marks.**
3. Working is part of your Answer.
4. Use Simple Calculator.

Q.1   Following information is given to you from the books of Shivam Law Agency for its branch at Virar for the financial year 2023-24. Prepare Virar Branch A/c in the books of Shivam Law Agency.

(15 marks)

Particulars	₹	Particulars	₹
Balance as on 1-4-2023		Transactions during 2023-24	
-Branch Debtors	1,200	-Goods sent by H.O.	7,800
-Stock	600	-Cash sent by H.O. for petty cash	2,000
-Cash	100	-Goods lost at branch	750
Balance as on 31-3-2024		-Credit Sales	3,600
-Branch Debtors	?	-Insurance claim received by branch	600
-Cash	600	-Cash received from debtors	2,400
-Stock	1,000	-Discount allowed	480
		-Bad Debts	520
		-Goods returned by debtors	100
		-Branch Exp. Paid by H.O. - Salary	320
		-Advt.	780
		-Amount remitted by Branch to H.O.	8,460

Q.2   (15 marks)

Mr. Ajay a Ahmedabad sent on consignment 100 sewing machines costing ₹200 each to Mr. bhavesh of baroda. The consigner paid ₹1000 for freight and insurance. Mr. Bhavesh Spent ₹500 for godown rent. At the end of the year 10 machines were unsold lying as stock with Mr. bhavesh.

The consignee sold 90 sewing machines @ ₹250 per machine.

Mr. Bhavesh remitted the sales proceeds after deducting his expenses and his commission @ 5% of goods sold.

Prepare consignment account, consignee account and good sent on consignment account in the books of Ajay of Ahmedabad

Q.3

The premises of Emarbee Limited were engulfed by fire on 16th November 2023 whereby substantial stock was severely destroyed. The records available with the company yield the following information: (15 marks)

(a) For year ended 31st March, 2023

Particulars	₹	Particulars	₹
To Stocks	1,50,000	By Sales	30,00,000
To Purchases	12,30,000	By Closing Stocks	1,80,000
To Freight & Expenses	3,00,000		
To Wages	6,00,000		
To Gross Profit	9,00,000		
	31,80,000		31,80,000

(b) For half year ended 30th September, 2023

Sales ₹ 18,00,000

Purchases ₹ 8,40,000

(c) For period from 1st October to date of fire sales and purchases were at same, monthly rate as for period 1st April, 2023 to 30th September, 2023.

(d) The Freight, Wages and Direct Expenses during period 1st April 2023 to date of fire were at the same rate per month as in last year.

(e) Salvage value is 10% of Cost of Stocks.

(f) The sum insured is ₹ 2,00,000 and policy contains Average Clause.
Compute the amount of claim.

Q.4

Mr. Simpleton, a retailer, does not keep any books of Accounts, but does operate a business bank account. A Summary of the Bank Statements for the Year ended 31/3/2023 is Given below: (15 marks)

Receipts	Amount	Payment	Amount
Opening Balance	2,640	Cash Paid to Creditors	37,250
Cash Received from Debtors	48,500	Salaries	5,500
Closing Balance	2,210	Rent	1,800
		General Expenses	3,500
		Advertisement	300
		Drawings	5,000
	53,350		53,350

His Assets and Liabilities on 31st March,2022 and 2023 were:

	31-3-2022 Amount	31-3-2023 Amount
Fixed Assets	10,400	10,400
Stock	5,240	6,300
Debtors	6,500	6,800
Rent Prepaid	300	600
Creditors	4,600	4,700
Outstanding Advertisement bill	100	150

Fixed Assets Should be Depreciated at 10%

Required: Prepare the Trading and Profit & Loss Account of Mr. Simpleton for the Year ended 31-3-2023 and a Balance Sheet as at that Date

Q.5 (15 Marks)

The business premises of Gala Timber Mart destroyed by fire on 16/07/2022. However, all the books of accounts and stock amounting ₹ 18,000 were salvaged and the following information was available from the books.

Year Ended	Gross Profit (₹)	Sales (₹)
31-03-2019	2,39,500	9,58,000
31-03-2020	2,25,000	9,00,000
31-03-2021	2,05,480	9,34,000
31-03-2022	2,00,640	9,12,000

Additional Information:

a) Stock on 31-03-2022 ₹ 1,02,250

b) Purchases from 01-04-2022 to 16-07-2022 ₹ 2,12,380.

c) Sales from 01-04-2022 t0 16-07-2022 ₹ 3,50,000

d) Wages from 01-04-2022 to 16-07-2022 ₹ 25,000

e) The amount of policy was ₹ 55,000

Claim was subject to Average clause

You are required to prepare a statement of claim against insurance company.

Q.6 Write Short Notes : (Any 3 out of 5) (15 Marks)

1. Statement of Affairs Method in Single Entry.

2. Del Credere Commission

3. Features of Consignment

4. Stock Reserve Accounts

5. Average Clause.

*************** **All the Best**************

Subject : Vocational Skill in Accounting Paper III

FYBAF SEM II-(NEP)
SUB : Vocational Skills in Accounting Paper III
Time: 1:00 Hours   Total Marks: 30
N.B
1. Attempt any 2 Questions out of 3 Questions
2. Each question are carries 15 marks.
3. Working is part of your Answer.
4. Use Simple Calculator.

Q.1 Prepare the Sales Budget from the following data: (15 Marks)

Product	January	February
X	1,200 units	1,800 units
Y	3,600 units	5,400 units

The sales areas A and B account from 60% and 40% sale of the product X and 30% and 70% sale of product Y respectively.

The selling price per unit of product X is rupees 24 and the selling price per unit of product Y is rupees 30 in both the sales areas.

Q.2 From the following Profit &Los Ac/ of Ms./ Sayali Ltd., prepare Trend percentage statement, Vertical Form. Profit & Loss Accounts for the year ended 31st March (15 marks)

Particular	2017 ₹	2018 ₹	2019 ₹	Particular	2017 ₹	2018 ₹	2019 ₹
To cost of sales	160	192	224	By sales	240	288	320
To office expenses	30	36	34				
To selling expenses	26	28	30				
To tax	7	10	10				
To net profit	17	22	22				
	240	288	320		240	288	320

Q.3 (A) Explain short Term Sources of Finance.   (8 Marks)

   (B) Define Shares and Types of Shares.   (7 Marks)

************* ALL THE BEST ***

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.

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 <u>Three</u> 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 <u>Three</u> 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 45^0. 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 : Hindi Bhasha: Kaushal Ke Aadhaar

विषयः हिंदी   परीक्षा अवधिः १ घंटा

कक्षाः   FYBFM / FYBAF/ FYBIM / FYBBI / FYBSCIT / FYBCOM

कुलयोगः ३० अंक   सेट 'अ'   सेमेस्टर परीक्षा २

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

<div align="center">अथवा</div>

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

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

<div align="center">अथवा</div>

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

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

<div align="center">अथवा</div>

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

Subject : Data Visualisation

20/09/25

FYBAF -SEM-II DATA VISUALISATION

MARKS:30   TIME :1 Hours

Attempt Any two.

Q.1A.   [15]

	Jane	Smith	Johnson
Technique	4.5	4.7	4.2
Performance	4.2	3.5	4.8
Uniqueness	3.7	4.4	4.4
Tone	4.5	4	3.9
Confidence	4	3.4	3.8

    i)   Write the steps to insert line chart and bar chart.

    ii)   Write steps to add appropriate chart title, legend and data table in each chart.

    iii)   Add the appropriate colour scheme and style.

B.

Write steps to draw a radar chart and histogram for following data in Excel. Give the appropriate chart title and add a data table in the chart.

Mars Icecream					
	6-12 years	12-18 years	18-35 years	35-50 years	50+ years
Icecream cone	45%	62%	56%	64%	71%
Sundae	90%	87%	67%	78%	65%
Gelato	54%	65%	55%	76%	54%
Rolled Icecream	67%	78%	80%	87%	75%
Icecream Soda	34%	78%	54%	45%	12%

Q.2   [15]

A.Write note on Bar chart,its type and its usage.

B.Write note on candlestick chart.

Q.3   [15]

A.Write note on Area chart.

B.Which data are appropriate for Line chart.Explain its advantages.

C.Explain use of histogram.

P.T.O.