

Malini Kishor Sanghvi College of Commerce and Economics
Accounting for Managerial Decisions: Sem II - FYBMS

Time: 2 hours

06-17-4-25

Marks: 60

Instructions:

1. Marks to the right indicate full marks.
2. All questions are compulsory, subject to internal choice.
3. Use of a simple calculator is allowed.



Q1 A. Choose the correct word and rewrite the entire sentence (Any 5)

(5 marks)

1. Owner's Funds equals _____
 (a) Capital - Reserves & Surplus - Preliminary expenses
 (b) Debentures + Reserves & Surplus - Preliminary expenses
 (c) Capital + Reserves & Surplus - Preliminary expenses
 (d) Capital + Reserves & Surplus + Preliminary expenses
2. In _____ figures of two or more periods are placed side by side to facilitate easy and meaningful comparisons
 (a) Comparative statement analysis (b) common-size statement analysis (c) ratio analysis
 (d) trend percentage analysis
3. While computing Proprietary Ratio : _____
 (a) Proprietor's funds are divided by Capital Employed (c) Preference Share Capital is ignored
 (b) Proprietor's funds are divided by Total Assets (d) None of the above
4. Standard Proprietary Ratio is _____
 (a) 2 : 1 (b) 1 : 1 (c) 1 : 33 (d) 65%
5. Cash payments of salaries and wages to employees will be shown in Cash Flow Statement as _____
 (a) Operating cash flow (b) Financing cash flow (c) Investing cash flow (d) Cash or cash equivalent
6. Gross working capital means _____
 (a) Total assets (b) Total current assets (c) Total current liabilities (d) Current assets minus current liabilities
7. The 5 C's of the credit does not include _____
 (a) Collateral (b) Condition (c) Content (d) Character

Q1 B State whether True or False (Any 5)

(5 marks)

1. While comparative statement shows the size of change, trend statement shows the direction of change.
2. Goodwill is shown under 'Application of Funds' in the vertical Balance Sheet.
3. Return on Proprietor's Funds = NPAT / Capital Employed x 100.
4. The higher the current ratio, the more likely a firm is able to pay its short-term obligations.
5. The gross operating cycle is the conversion of a firm's working capital from cash to inventories and inventories to receivables and back to cash.
6. The operating activities section of the statement of cash flows includes paying dividends and paying off loans.
7. Receivables management deals only with the collection of cash from the debtors.

Q 2 A From the following Balance Sheet of "YOUTH INDIA LTD" as on 31-3-2021

(10 marks)

Balance Sheet as on 31-3-2021

Liabilities	Rs	Assets	Rs
Equity Share Capital	1,00,000	Fixed Assets	1,20,000
Reserves	10,000	Stock	20,000
Profit & Loss a/c	7,500	Debtors	50,000
10% Debentures	50,000	Bills Receivable	4,000
Bank overdraft	25,000	Prepaid expenses	5,000
Creditors	20,000	Cash at Bank	21,000
Provision for Taxation	17,500	Cash in Hand	5,000
		Share Issue expenses	5,000
	2,30,000		2,30,000

Rearrange the above Balance Sheet in vertical form to show following:

(1) Owners Funds (2) Borrowed Funds (3) Fictitious Assets (4) Quick Liabilities

OR

Q 2 B Following are the Income statements of Mapro Ltd. for the year ended 31st March 2018 and 2019. Prepare a Comparative Income Statement in vertical form.

(10 marks)

Income Statement

Particulars	2018 (Rs)	2019 (Rs)
Sales	50,50,000	70,00,000
COGS	32,00,000	38,00,000
Gross Profit	18,50,000	32,00,000
Administrative expenses	3,00,000	3,50,000
Selling expenses	5,00,000	6,00,000
Finance expenses	2,00,000	5,00,000
Total Expenses	10,00,000	14,50,000
Operating Net Profit	8,50,000	17,50,000
Loss of sale of asset	5,00,000	4,50,000
NPBT	3,50,000	13,00,000
Income Tax	80,000	2,00,000
NPAT	2,70,000	11,00,000

Q 3 A. Following are the Balance Sheets of two similar companies:

(10 marks)

Balance Sheet as on 31st March, 2019

Liabilities	TOM Rs	TIM Rs	Assets	TOM Rs	TIM Rs
Equity Share Capital	2,00,000	2,00,000	Fixed Assets	3,96,000	4,16,000
Reserve	10,000	-	Stock	1,20,000	60,000
Profit & Loss A/c	34,000	48,000	Debtors	1,60,000	80,000
8% Debentures	1,60,000	2,20,000	Cash in hand	4,000	60,000
Bank Overdraft	40,000	-			
Creditors	1,80,000	60,000			
Provision for Taxation	26,000	68,000			
Bills Payable	30,000	20,000			
	6,80,000	6,16,000		6,80,000	6,16,000

You are required to calculate the following ratios of both companies TOM and TIM:

(i) Current Ratio (ii) Proprietary Ratio (iii) Capital Gearing Ratio

OR

Q 3 B. Following is the Balance Sheet of Shinchin Ltd.

(10 marks)

Balance Sheet as on 31st March, 2020

Liabilities	₹	Assets	₹
Equity Share capital	2,50,000	Plant & Machinery	1,00,000
8% Preference Share Capital	1,00,000	Furniture & Fixtures	30,000
Reserves & Surplus	62,000	Land & Building	1,00,000
10% Debentures	50,000	Investments	1,00,000
Bank Loan	40,000	Debtors	60,000
Creditors	60,000	Bills Receivable	50,000
Provision for tax	20,000	Cash	85,000
Bank overdraft	20,000	Stock	80,000
Bills Payable	8,000	Preliminary expenses	5,000
	6,10,000		6,10,000

Additional Information:

Particulars	Rs
Sales for the year	8,00,000
Stock on 31 st March, 2019	70,000
Gross Profit	1,50,000

You are required to compute the following ratios: (a) Quick Ratio (b) Stock Turnover Ratio (c) Debtors Turnover Ratio

Q 4 A. From the following balance sheets of SAM Ltd. Prepare Cash Flow Statement under Indirect Method:

(10 marks)

Liabilities	2018 (₹)	2019 (₹)	Assets	2018 (₹)	2019 (₹)
Equity Share capital	1,35,000	1,40,000	Goodwill	13,950	4,950
Profit & Loss A/c	30,000	35,000	Land & building	32,400	45,000
General Reserve	10,500	19,000	Plant & Machinery	1,13,400	85,050
Debentures	45,000	22,000	Furniture	-	40,500
Loans	67,950	62,010	Investments	40,500	49,500
Creditors	71,650	43,940	Debtors	94,500	1,14,120
Proposed Dividend	13,500	16,200	Bank Balance	89,650	11,630
Bills Payable	10,800	12,600			
	3,84,400	3,50,750		3,84,400	3,50,750

Additional information:

1. Depreciation on Land and Building is Rs 4,400.
2. Income tax of Rs 10,000 has been paid during the year 2019
3. Investments costing Rs 8,000 were sold for Rs 10,000

OR

Q 4 B. Prepare a working capital forecast from the following information of Rappers Group Ltd.

Production during previous year was 1,44,000 units. The same level of activity is intended to be maintained during the current year. Selling price is Re 10 per unit

(10 marks)

The expected ratios of cost to selling price are:

Raw Material 40%; Direct Wages 20%; Overheads 20%

- (1) Raw materials ordinarily remain in stores for 3 months before production.
- (2) Every unit of production remains in process for 2 months
- (3) Finished goods remain in warehouse for 3 months
- (4) Credit given to debtors is 3 months
- (5) Credit allowed by creditors is 4 months
- (6) Estimated balance of cash to be held is Rs 1,00,000
- (7) Time lag in payment of wages and overheads is 1/2 month

Q 5 A.

Explain briefly the factors affecting Working Capital.

(10 marks)

OR

Q 5 B. A company has sales of sales of Rs 70,00,000. The average collection period is 55 days, bad debt losses are 5% of sales, and collection expenses are Rs 70,000. The cost of funds is 15%. The company has two alternative collection programmes.

(10 marks)

	Programme I	Programme II
Average Collection Period reduced to	50 days	40 days
Bad debt losses reduced to	4% of sales	3% of sales
Collection expenses	Rs 60,000	Rs 75,000

Evaluate which programme is viable.

Q 6 Write Short Notes (Any 2)

(10 marks)

1. Users of Financial Statement
2. Modes of expressing ratios
3. 5 C's of Credit Evaluation
4. Cash Flow from Financing Activity
5. Objectives of Financial Statements

Reg. Exam



Malini Kishor Sanghvi College of Commerce and Economics

Subject: Human Resource Management

Class: FYBMS

Sem: II

Time: 1 hour

Marks: 30

Note: 1) All the questions are compulsory with internal choice.

2) Figures to the right indicate marks

Q1. A) State whether True or False (Any – 5)

(05 Marks)

1. HRM is a one-time process.
2. Grievance procedures must always involve formal steps with no flexibility.
3. Performance appraisals help in identifying areas for employee development.
4. Promotions are always based on an employee's tenure with the company.
5. HRP is only applicable in large organizations with complex operations.
6. Fringe benefits include bonuses, health insurance and pensions.
7. Legal compliance is an important aspect of HRM.

B) Short Notes:- (Any – 1)

(05 Marks)

1. Steps in Job Analysis Process
2. Advantages of Internal sources of Recruitment
3. Types of Selection Test

Q2. A) Define HRM. Explain the features of HRM.

(10 Marks)

OR

Q2. B) Define HRP. Discuss the need and importance of HRP.

(10 Marks)

Q3. A) Define Performance appraisal. Discuss the methods of Performance appraisal. (10 Marks)

OR

Q3. B) Define Promotion. Explain the types of Promotion.

(10 Marks)

Malini Kishor Sanghvi College of Commerce and Economics

Subject: Environment Education - II

Class: FYBMS

Sem: II

Time: 1 hour

Marks: 30

Note: 1) All the questions are compulsory with internal choice.

2) Figures to the right indicate marks

Q1. A) Fill in the blanks with appropriate option given:- (Any – 5)

(05 Marks)

1. The SDGs were set up in the year _____.

- a. 1975
- b. 1992
- c. 2015
- d. 2019

2. World summit on sustainable development was held at _____.

- a. Johannesburg in 2002
- b. Rio de Janeiro in 1992
- c. Kyoto in 1994
- d. Stockholm in 2000

3. The United Nations has established a total _____ Sustainable Development Goals (SDGs).

- a. 15
- b. 16
- c. 17
- d. 18

4. Which of the following is not a form of non-conventional energy?

- a. Tidal
- b. Geothermal
- c. Wind
- d. Hydel

5. Renewable resources are also called as _____.

- a. Fund Resources
- b. Flow Resources
- c. Flaw Resources
- d. Fault Resources

6. Solar panels make use of _____.

- a. Silicon
- b. Rubber
- c. Aluminum
- d. Steel

7. In 2007, the organization, along with Al Gore, received the Nobel Peace Prize is _____.

- a. IUCN
- b. IPCC
- c. WNO
- d. GEF

B) Short Notes:- (Any – 1)

(05 Marks)

- 1. Type of Waste
- 2. Thermal Energy
- 3. Non- Conventional sources of energy

Q2. A) Discuss waste reduction strategies and the steps in solid waste management. (10 Marks)

OR

Q2. B) Explain international organizations working toward environmental protection. (10 Marks)

Q3. A) Enumerate the cultivating values such as respect for nature, stewardship, and responsibility.

(10 Marks)

OR

Q3. B) Discuss the principles of environmental ethics.

(10 Marks)

MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS

SUBJECT: INDIAN CONSTITUTION

STD: FYBMS(AICTE)

DURATION: 1 HOUR

MARKS: 30

Note: All Questions Compulsory Carrying 10 Marks each.

Q1. A) Fill in the blanks. (Any 5) (05 Marks)

1. The concept of _____ which ensures that judges can make decisions without political influence was adopted from the United States Constitution.
2. Fundamental Rights are _____ by courts.
3. Article 21 ensures right. _____
4. The main idea behind PIL is to make the judicial system accessible to people who might otherwise be unable to seek _____
5. The High Court's _____ jurisdiction allows it to review and hear appeals from lower courts.
6. High Courts are established for individual states or group of states, with each High Court typically located in the _____ city of the respective region.
7. The Chief Justice of a High Court is appointed based on recommendations by the Supreme Court _____

Q1. B) Short Notes (Any 1) (05 Marks)

- a. PIL
- b. Judicial Activism
- c. Fundamental duties

Q2. Write in detail the basic structure of Indian Constitution. (10 Marks)

OR

Q2. Explain detail Art 21 and Art 23. (10 Marks)

Q3. What are the powers and functions of Supreme Court? (10 Marks)

OR

Q3. What is the structure of the High Court ? (10 Marks)

Malini Kishor Sanghvi College of Commerce and Economics

Class: F.Y. BMS

Semester: II

Subject: Introduction to Cultural Activities – II

Duration: 1 hr

Total Marks: 30

Note: Figures to the right indicate full marks.

Q1A) Multiple Choice Questions (Any FIVE out of SEVEN)

(5)

1. Which of these is a basic element of performing arts?
 - a) Script
 - b) Rhythm
 - c) Expression
 - d) All of the above
2. Which of the following is NOT a career option in performing arts?
 - a) Stage director
 - b) Lighting technician
 - c) Financial analyst
 - d) Actor
3. Improvisation in theatre helps actors:
 - a) Memorize their script faster
 - b) Think on their feet and adapt to changes
 - c) Ignore the emotions of the character
 - d) Perform the same script without deviation
4. The origin of performing arts can be traced back to:
 - a) The Industrial revolution
 - b) Ancient rituals and ceremonies
 - c) The Renaissance period
 - d) The 20th century
5. Which of the following is a key feature of Indian tribal art?
 - a) Use of gold leaf
 - b) Depiction of daily life and nature
 - c) Large-scale sculptures
 - d) Complex geometric patterns
6. Subodh Gupta is best known for his art created using:
 - a) Digital media
 - b) Steel utensils

- c) Traditional painting techniques
- d) Photography

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

Q1B) Write short notes(Any ONE out of THREE)

(5)

1. Improvisation skills
2. Cultural significance of performing arts in India
3. Modern trends in Indian art

Q2)

A) Explain the fundamentals of voice modulation and projection in detail.

(10)

OR

B) Discuss the various career options in performing arts.

(10)

Q3)

A) Describe the various folk and tribal art forms of India.

(10)

OR

B) Name some eminent contemporary artists of India and what are they renowned for in the art world?

(10)

FYBMS - SBM - II Exam

APRIL - 2025

19/04/25



MALINI KISHORSANGHVI COLLEGE OF COMMERCE AND ECONOMICS

BUSINESS MATHEMATICS

MARKS:30

TIME:1 Hour

- Note: 1) All questions are compulsory
2) Each question carries 10 marks

Q.1A. Write following statement is true or false. Justify your answer. (Attempt any 5) [5]

1. The amount of interest earned through compound interest increases over time.
2. The interest amount remains the same every year for simple interest.
3. Simple interest can result in higher returns compared to compound interest over long periods
4. The determinant of a matrix can be negative.
5. A matrix is a rectangular array of numbers arranged in rows and columns.
6. The order of selection is important in combinations.
7. Value of 0! is zero.

B. Write any one short note from following. [5]

- a. Differentiate between permutation and combination.
- b. Write note on types Economic functions.
- c. Write properties of determinant.

Q.2 A

a) Given that [5]

If $A = \begin{bmatrix} 0 & 4 & 9 \\ 8 & 3 & 7 \end{bmatrix}$, $B = \begin{bmatrix} 7 & 3 & 8 \\ 1 & 1 & 9 \end{bmatrix}$ find the value of (i) $B - 5A$ (ii) $3A - 9B$

b) Without expansion find determinant of following. [5]

i. $\begin{vmatrix} 1 & 1 & 1 \\ 11 & 10 & 9 \\ 101 & 100 & 99 \end{vmatrix}$ ii. $\begin{vmatrix} 20 & 27 & 36 \\ 2 & 3 & 4 \\ 1 & 2 & 3 \end{vmatrix}$

OR

B. Solve following equation using Cramer's Rule:- [10]

1. $3x+2y+4z=5$; $x+z=2$; $2x-y-4z=-1$
2. $2x+y+z=8$; $3x-y+2z=11$; $x-y+z=4$

Q.3 A

- a. Amit keeps a fixed deposit of Rs.25000 in a bank for 3 years, where rate of interest is 10% per annum compounded annually, find the total amount after 3 years. What will be total amount if the interest is compounded (A) every six months (b) every quarterly? [5]
- b. Miss. MNO purchased a refrigerator with a down payment of Rs. 2500 and the remaining amount to be paid in 6 equal monthly installments of Rs.1000 each. Find the price of the fridge if the company wants to earn 12% p.a. [5]

OR

B.

- a. A manufacturer has put Rs. 30000 as initial cost and a variable cost of Rs 20 per unit for production of batteries. If each battery can be sold at Rs. 40, find total cost, total revenue, profit functions. Also find the number of batteries to be produced to achieve the break-even point of no profit, no loss. [7]
- b. A box contains 6 white balls and 4 black balls. In how many ways can one select 3 white and 2 black balls from this box? [3]

Malini Kishor Sanghvi College of Commerce and Economics

Subject: Introduction to Business

Class: FYBMS

Sem: II

Time: 1 hour

Marks: 30

Note: 1) All the questions are compulsory with internal choice.

2) Figures to the right indicate marks

Q1. A) Fill in the blanks with appropriate option given:- (Any – 5)

(05 Marks)

1. The essence of business is _____.
 - a. Profit maximization
 - b. Selling and marketing
 - c. Exchange
 - d. Buying and Selling
2. _____ creates form utility.
 - a. Business
 - b. Commerce
 - c. Industry
 - d. Operations
3. The headquarters of EU is at _____.
 - a. London
 - b. Paris
 - c. Berlin
 - d. Brussels
4. Modernization strategy is a type of _____ strategy.
 - a. Growth
 - b. Survival
 - c. Restructuring
 - d. Retrenchment

5. Venture capital involves _____ money.
- Investor
 - Bank
 - Financial Institution
 - Self
6. An entrepreneur is a _____
- Missionary
 - Visionary
 - Preacher
 - Orator
7. Women entrepreneur exercise _____ responsibility.
- Unified
 - Dual
 - Family
 - fixed

B) Short Notes:- (Any – 1)

(05 Marks)

1. Economic v/s Social Objectives
2. Positive effects of Trading Blocs on International Trade
3. Essentials of successful Turnaround strategy

Q2. A) Define Business. Explain the features of Business.

(10 Marks)

OR

Q2. B) Define CSR. Explain the importance of CSR.

(10 Marks)

Q3. A) Define entrepreneurship. Discuss the competencies of entrepreneur.

(10 Marks)

OR

Q3. B) Discuss the promotion of women entrepreneurs.

(10 Marks)

All the questions are compulsory with internal choice.

Figures on the right indicate marks.

Q.1 A) Answer the following (Any 5)

[5]

1) What is the default file extension for an Excel workbook in newer versions?

- A) .xls B) .xlsx C) .csv D) .docx

2) What is the intersection of a row and a column called?

- A) Table B) Cell C) Formula D) Range

3) What is the maximum number of columns in an Excel worksheet?

- A) 256 B) 16,384 C) 65,536 D) 1,048,576

4) What does the CONCATENATE function do?

- A) Finds the sum of numbers B) Joins text from multiple cells into one
C) Formats numbers D) Sorts a list of values

5) Which protection option prevents users from inserting, deleting, or renaming sheets?

- A) Protect Workbook B) Protect Sheet C) Read-Only Mode D) Track Changes

6) What will be the output of =IF(A1=100, "Perfect", "Try Again") if A1 contains 75?

- A) Perfect B) Try Again C) Error D) 100

7). What is a Macro in Excel?

- A) A small-sized Excel file B) A feature that allows automation of repetitive tasks
C) A type of chart in Excel D) A built-in function for calculations

Q.1 B) Write a Short note (Any 1)

[5]

1) Worksheet management in excel

2) Importance of Protecting Cells and Sheets in Excel

3) IF Function in Excel

Q.2 A) Explain excel user interface.

[10]

OR

Q.2 B) Explain any 5 text functions in MS-Excel.

[10]

Q.3 A) Explain Financial functions in MS-Excel.

[10]

OR

Q.3 B) Explain Macro.

[10]

