## MALINI KISHORE SANGHVI COLLEGE OF COMMERCE AND ECONOMICS
### Vocational Skill in Accounting-I
#### FYBAF
#### SEMESTER-I

**TIME:1 HOUR**                                                              **MARKS:30**

**Q.1 Attempt any two**                                                      **[15]**

1. What Is the Difference Between COUNT and COUNTA in Excel?

| A | B | C | D | • F |
|---|---|---|---|---|
| Product | Category | Price | Units Sold | Total Sales |
| Laptop | Electronics | 800 | 5 | |
| Mouse | Electronics | 20 | 10 | |
| Chair | Furniture | 150 | 3 | |
| Desk | Furniture | 300 | 2 | |

   a.  Write steps to find Total sales
   b.  Write steps to format Price column as currency.
   c.  Write steps to Format Units Sold as Number (0 decimals).


2. Explain the following functions:

   1) SUM()      2) MAX()      3)MIN()      4)AVERAGE()      5)COUNT()
6) COUNTBLANK()           7)COUNTA

**Q.2 Attempt any two** [15]

1. Write a note on Applications of Excel in various fields.
2. Write steps to Calculate NPV and IRR for following examples and interpret the result

| A | B | C |
|---|---|---|
| Year | Cashflow | Discount rate: |
| 0(Initial Investment) | -1,00,000 | 8% |
| 1 | 10,000 | |
| 2 | 12,000 | |
| 3 | 14,000 | |
| 4 | 16,000 | |
| 5 | 1,25,000 | |
| NPV | | |
| IRR | | |

3. Write formula to find future value of following.

Suppose you have deposited 10,000 rupees in the bank. Every month you save and deposit 9000 in your account at the rate of 7% for 2 years. What amount will you get after 2 years if payment has been done at the beginning of the period. Also write formula to find future value if the payment is deposited every quarter at the end of the period.

CLASS: F. Y. BCom/ BAF/ BFM/ BSc IT/ BAMMC     SEMESTER: I
SUBJECT: Introduction to Cultural Activities (ICA-I)     DURATION: 1hr
NOTE: 1. All questions are compulsory to attempt.     MARKS: 30
       2. Figures to the right side indicates maximum marks.
       3. Answer to each question must begin on a new page.

Q. 1    Fill in the blanks with appropriate words. (any 6)     6
   1.  Culture is the man-made part of the____.
      (region, environment, religion)
   2.  In ancient India, the ____ system of education integrated cultural learning into daily life.
      (Bhakti, Gurukul, Sufi)
   3.  Speaking with grammatical correctness becomes _____with elocution practice.
      (habitual, boring, irritating)
   4.  ____ is not a type of fine art.
      (Debate, Painting, Theatre)
   5.  Bihu if a folk dance of ___.
      (Kerela, Assam, Bihar)
   6.  Sanskrit drama typically combined music, dance and___.
      (suspense, mimicry, poetry)
   7.  Indian classical music, the Hindustani Classical Music originated from ___ India.
      (Central, South, North)
   8.  Sama Veda one of the four Vedas is considered the earliest source of ___ music.
      (Indian, Western, Eastern)

Q. 2    Answer any ONE of the following questions
 (A)  Define the term 'culture' and its manifestation.     6
 (B)  Explain the role of cultural activities in preserving the heritage.     6

Q. 3    Answer any ONE of the following questions
 (A)  Give reason why is the role of students' cultural activities is important in educational environment.     6
 (B)  What role does Association of Indian University (AIU) play in preserving the Indian heritage?     6

Q. 4    Answer any ONE of the following questions
 (A)  What are the elements of storytelling?     6
 (B)  Explain the different types of fine arts.     6

Q. 5    Answer any ONE of the following questions
 (A)  Mention the different types of Indian folk dances.     6
 (B)  Explain in detail the regional folk theatres of India.     6

**BEST OF LUCK**

M.K.S College of Commerce & Economics.

FYBAF – Semester 1

## VEC - II

Time: 1 Hour                                           Marks: 30

Note:

- All questions are compulsory.
- Figures to right indicate full marks.
- Use of basic calculator is allowed.
- There is no internal options.
- Each question is of 15 marks

ATTEMPT ANY TWO OUT OF THREE QUESTION

1.A) Sales 1 lakh unit @10
Variable cost is rupees 3 per unit
Fixed cost is rupees 50000
Factory is currently functioning at 50 % capacity
Prepare flexible budget for 50%,75%,100% and also interpret the results - (8 marks)

1.B) What is flexible budget? Essential of flexible budget. – (7marks)

2.A) Calculate cash payments from the following data. – (8 marks)

| Months. | Purchases |
|---------|-----------|
| Feb. | 50000 |
| March. | 100000 |
| April. | 150000 |
| May. | 200000 |
| June. | 250000 |
| July. | 300000 |
| August | 350000 |
| September | 400000 |

Half of the purchases are on cash basis.
Credit purchases half received in 1 month and half received in next-to-next month.

2. B) Elaborate the steps use in MS – EXCEL to prepare overhead budget. – (7 marks)

3. A) A factory is currently functioning at 100% capacity and producing 2 lakh unit of goods –
(8 marks)
 Sales rupees 20 per unit
 Profit volume (PV) ratio is 20 %
 Fixed cost rupees 1lakh
 Fixed cost reduced by 50% for capacity at and below 75%.
Prepare budget for 100%, 50% and 25 % capacity.

3. B) What is budget? Needs for preparation of budgets – (7 marks)

**MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS**

| SUBJECT: IKS (30 Marks) | TIME: 1 HOURS | |
|---|---|---|
| CLASS: | SEM-I | SEAT NO. |
| Name: | Dt:- 7-10-25 | |

**Note:** (i) All Questions are compulsory with internal choice.

Q 1 Attempt any Two. 6

1) Need for Indian Knowledge System.

2) Impact of Macaulay's Education Policy.

3) Home schooling as Ancient Education System

4) Nalanda University.

Q 2 Attempt any Three. 12

1. Key Principles of Ayurveda

2. Explain brief Key aspects of Indian Alchemy.

3. Ancient Indian contributions to Mathematics.

4. What are the key benefits of Ayurveda?

5. Integration of IKS and Arthashatra.

Q 3 Attempt any Three 12

1) Significance of astronomy in IKS.

2) Explain in brief ancient Sports in IKS

3) Advantages of Yoga and Well-being Practices

4) Types of Taxes.

5) Significance of Aesthetics.

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Class: **FYBAF**                                          Marks: 60
Subject: Financial Accounting-I                  Time: 2 hours
Note:1. All questions are compulsory.          Semester: I
      2. Figures to right indicate full marks.
      3. Answer to each question must be written on new page.
Set A

## ATTEMPT ANY 4 QUESTIONS OUT OF 6.

**Q.1** Answer the following:

A. Explain the concepts of Materiality and conservatism                  8
B. Explain the concepts of Accrual and Money measurements.          7

**Q. 2** Answer the following:

A. Write a short note on AS-1: Disclosure of accounting policies      8
B. Write a short note on AS-2: Valuation of inventory                      7

Q.3 Answer the following:

Following is the record of transactions about purchase and sales of Mr. X.          15

| Date | Particulars | Units | Rate per unit |
|------|-------------|-------|---------------|
| 1.1.2020 | Opening Balance | 5,000 | 30 |
| 3.1.2020 | Purchases | 10,000 | 35 |
| 10.1.2020 | Sales | 8,000 | - |
| 15.1.2020 | Purchases | 14,000 | 40 |
| 20.1.2020 | Sales | 20,000 | - |
| 25.1.2020 | Purchases | 18,000 | 35 |
| 28.1.2020 | Sales | 8,000 | - |
| 29.1.2020 | Sales | 3,000 | - |
| 30.1.2020 | Purchases | 5,000 | 40 |

Prepare the stores ledger using FIFO and Weighted Average Method both. Also show Cost of Goods Sold.

Q.4 Answer the following:

From the following Trial Balance of Mr. Chikki as on 31$^{st}$ March, 2022 you are required to prepare Manufacturing account, Trading and Profit and Loss account for the year ended 31$^{st}$ March, 2022 and balance sheet as on that date.                  15

### Trial Balance as on 31$^{st}$ March, 2022

| Particulars | Debit (₹) | Credit (₹) |
|-------------|-----------|------------|
| Purchase of raw material | 3,15,000 | |
| Sales | | 5,00,000 |
| Opening stock raw material | 32,000 | |
| Opening stock of WIP | 6000 | |
| Opening stock of finished goods | 20,000 | |

| | | |
|---|---|---|
| Carriage inwards | 3000 | |
| Direct labour | 24,000 | |
| Rent of factory | 20,000 | |
| Electricity | 27,000 | |
| Factory power and fuel | 21,000 | |
| Office salaries | 24,000 | |
| Selling and distribution expenses | 13,000 | |
| Debtors | 49,000 | |
| Discount allowed | 5,000 | |
| Bad debts | 2000 | |
| RDD | | 2,000 |
| Creditors | | 45,000 |
| Payable | | 46,000 |
| Discount received | | 10,000 |
| Chikki's Capital | | 1,05,000 |
| Drawings | 15,000 | |
| Machinery | 95,000 | |
| Delivery Van | 32,000 | |
| Cash at Bank | 5,000 | |

**Additional information:**

1. Closing stock: raw material ₹ 16,000; work in progress, ₹10,000; Finished goods ₹28,000.
2. Outstanding factory rent ₹1000.
3. Electricity is to be a person in the ratio of 2:1to factory and office.
4. Machinery at direct 5% p.a. and delivery at 20% p.a.
5. Letters include ₹15,000 due from Piyush, an amount of 8000, also due to him and is in included in creditors.
6. Provide reserve for doubtful debts at 10% on debtors.

**Q.5 Answer the following:**      15

Prepare departmental trading and profit and loss account and general profit and loss account from the following particulars:

**15 marks**

| Particulars | Dept. A | Dept. B | Dept. C | Total |
|---|---|---|---|---|
| Purchases | 9,00,000 | 6,00,000 | 3,00,000 | |
| Sales | 16,00,000 | 12,80,000 | 6,40,000 | |
| Wages | 3,00,000 | 2,40,000 | 2,00,000 | |
| Closing stock | 4,40,000 | 3,20,000 | 2,80,000 | |
| Salaries | 1,30,000 | 70,000 | 90,000 | |

| | | | | |
|---|---|---|---|---|
| Rent | | | | 70,000 |
| Audit fees | | | | 47,000 |
| Motorvan expenses | | | | 44,000 |
| Advertising | | | | 66,000 |
| Travelling expenses | | | | 33,000 |
| Carriage inwards | | | | 1,20,000 |
| Discount received | | | | 36,000 |
| Bad debts | | | | 11,000 |
| General expenses | | | | 18,000 |
| Discount allowed | | | | 22,000 |

**Additional information:**

1. There was no opening stock.
2. The floor space occupied by the three departments A, B & C in the ratio of 3:2:2.
3. The motor and expenses are divided equally between department B and C.
4. The Audit fees is on a comprehensive policy, and it cannot be distributed.

Q.6 Answer the following:                                                                15

On 1st January 2024, Shah Limited bought the machine from Maah Ltd. on higher purchase system. The cash price of the machine was ₹ 1,00,000. Shah Ltd. paid ₹ 20,000 on signing the agreement and agreed to pay balance in 4 instalments of ₹ 20,000 each plus interest payable annually on 31 December every year.

Maah Ltd charged 10% interest per annum on yearly basis.

Shah Limited decided to provide depreciation at 10% per annum on Straight line Method.

Prepare:

a) Machine A/c
b) Journal entries in the books of Shah Ltd for 4 years.

Dt:- 9.10.25

## Malini Kishor Sanghvi College of Commerce and Economics
### Subject: Auditing
Class: FYBAF        Sem: I

Time: 1 hour
    Marks: 30

Note: 1) Attempt any 2 questions from 3 questions.
      2) Figures to the right indicate marks

Q.1] A] Define Auditing. What are its Advantages?      [8]
    B] Enumerate the different types of errors.      [7]

Q.2] A] Explain the various Principles of Audit.      [8]
    B] What is Audit Planning? Briefly explain its Process.      [7]

Q.3] A] Write Short Notes (Any 3)      [15]
    1] Audit Techniques
    2] Importance of Audit Working Papers
    3] Continuous Audit
    4] True and Fair View
    5] Going Concern

## Business Communication Skills -I

### FY B.Com / FYBAF/ BFM Semester 1 ( NEP)

**Marks: 30**

**Time: 1 hour**

**Answer all the questions**

**Language and grammar will be considered during evaluation**

**All questions carry 10 marks**

Q1. What are the different channels of communication? Discuss grapevine communication in detail.

OR

Q1. Discuss the ways in which technological advancement have impacted communication

Q 2. Reply to the following advertisement:

"Wanted Sales Managers for **Seeds Fincap Financial Service** Ltd. which is India's leading fintech software company for their Mumbai sales office. Management Graduates with at least 2 years of experience, a good academic record and good communication skills can apply with separate Resume to **Seeds Fincap** Financial Services Ltd. **2133, Maker Chambers Mahim West**, Mumbai 400084."

Q 3. Write short answers (Any two)

i. Nonverbal communication

ii. Advantages and disadvantages of oral communication

iii. Importance of communication in Business

iv. Write the resignation letter of Ms Subbu Y who wishes to resign from her post as a Banking Associate at Laxmi Bank, Charni Road, Mumbai.

v. Write an appreciation letter for Mr Vijay Kumar who displayed extraordinary commitment in implementing the new Customer Relationship Management System project at Intro Tech Solutions Ltd.

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**FYBFM/FYBAF: SEMESTER- I**

**(As per NEP 2020 Syllabus Academic Year 2025-26)**

**SUBJECT: INTRODUCTION TO BASIC STATISTICS**

Total Marks:30                                    Duration: 1 hour

**NOTE:**

1. All questions are compulsory.
2. All questions carry equal marks.
3. Use of simple calculator is allowed.

**Q-I  Attempt any One out of Two:**                    [10 Marks]

a) Ms. Amita is the director of the student financial aid office at Andheri College. She has used available data on the summer earnings of all students who have applied to her office for financial aid to develop the following frequency distribution:

| Summer Earning: (in Rs. ) | 800-1000 | 1000-1200 | 1200-1400 | `1400-1600 | 1600-1800 | 1800-2000 | 2000-2200 |
|---|---|---|---|---|---|---|---|
| No of Students | 21 | 35 | 40 | 50 | 28 | 30 | 24 |

Find the Standard Deviation and its coefficient of variation.

b) i) Distinguish between primary and secondary data.
   ii) Define Arithmetic Mean. Also discuss its merits and demerits as an Average.

**Q-II Attempt any Two out of Three:**                    [10 Marks]

a) Draw less than cumulative curve of the following data and hence locate median graphically.

| Profit in Rs.1000 | 120-140 | 140-160 | 160-180 | 180-200 | 200-220 | 220-240 | 240-260 |
|---|---|---|---|---|---|---|---|
| No. of Employees | 15 | 27 | 33 | 44 | 24 | 35 | 18 |

b) Following is the attendance record of 50 students during the first term in a certain college. Prepare a frequency distribution of no. of days with Class Intervals 10-20, 20-30, 30-40, 40-50, 50-60, 60-70, 70-80. Find Mean and Mode from the prepared frequency distribution.

70, 64, 40, 52, 40, 20, 65, 72, 35, 22,
50, 60, 66, 59, 52, 35, 40, 42, 38, 41,
57, 41, 39, 60, 54, 58, 48, 43, 17, 54,
48, 62, 38, 69, 48, 67, 57, 60, 40, 49,
50, 54, 56, 46, 42, 39, 60, 32, 28, 12.

c) Explain the following terms -
    i) Primary Data
    ii) Population
    iii) Frequency
    iv) Questionnaire
    v) Mode

**Q-III Attempt any Two out of Three:**          **[10 Marks]**

a) Find M.D. from Mean and its relative measure from the following data:

| Income(Rs.) | 1000 | 1100 | 1200 | 1300 | 1400 | 1500 |
|---|---|---|---|---|---|---|
| No. of persons | 16 | 24 | 26 | 30 | 18 | 6 |

b) Find the Range and Coefficient of Range. Also find Coefficient of Variation from the following data:

52,57,49,48,35,37,39, 50

c) Find Quartile $Q_1$ and $Q_3$ from the following data:

| No. of units | 40-50 | 50-60 | 60-70 | 70-80 | 80-90 | 90-100 |
|---|---|---|---|---|---|---|
| No. of persons | 9 | 18 | 35 | 32 | 28 | 10 |

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

## ENVIRONMENTAL MANAGEMENT AND SUSTAINABEL DEVELOPMET – I

Semester 1

FYBCOM (A&B), FYBAF, FYBFM, FYBAMMC, FYBSCIT

Maximum Marks. 30

Duration 1 Hour

**All questions are for 10 marks.**

**Attempt any three questions.**

Q.1. Explain the structure of Ecosystem along with Aquatic Ecosystem.

Q.2. Describe Sustainability and Sustainable Development.

Q.3. Write a note on Disaster Management.

Q.4. What is Noise Pollution? Identify various sources of Noise Pollution, their effects and measures that can be taken to combat the problem.

# MALINI KISHORE SANGHVI COLLEGE OF COMMERCE AND ECONOMICS
## IT Fundamentals of Computers
### FYBAF
### Sem-I

**TIME:1 HOUR**                                                    **MARKS:30**

**Q.1 Attempt any two**                                              **[15]**

1. Write note on Generations of Computer
2. write note on primary and secondary memory
3. write note on input devices
4. write note on system software

**Q.2 Attempt any two**                                              **[15]**

1. write note on network topologies
2. write application on internet .
3. Write note on functions of operating system
4. write note on TCP/IP model

SET B          SEM - I

COURSE – FYBFM/FYBAF/FYBIM          MARKS 30

SUBJECT – SOCIAL MEDIA & COMMUNICATION          TIME 1 HOUR

Q 1 Attempt any One          10

   1)  Explain the brief history of Social Media Platform.

   2)  Discuss in brief Pros and Cons of Social Media Platforms.

Q 2 Attempt any One          10

   1)  Explain the features of Snapchat.

   2)  Write a note on Instagram.

Q 3 Write any Two Short Notes          10

   1)  Disadvantages of Facebook.

   2)  Advantages of Twitter.

   3)  Write a brief history of TikTok.

   4)  Advantages of Social Media in Education.

# FYBCOM/FYBSC(IT)

## Intellectual Property Rights

Time: 1 hour                                              Marks: 30

**Note: 1. Attempt any Three of the Four questions of 10 marks each.**
**2. Illustrate answers with Case Law and Sections where necessary.**

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**Q1** What are the Registerable and Non- Registerable Plant Varieties in India under Plant Varieties and Farmer Rights Act, 2001

### OR

**Q1** Procedure for Patent Registration and Documents required to be submitted for Patent Registration under the Patents Act

**Q2** Explain Infringement of Layout Design, Assignment and Transmission of Layout Design under Semi Conductor Integrated Circuit Layout Design Act, 2000.

### OR

**Q2** What is Geographical Indication? Different types of Geographical Indication and what matters are not permissible to register under Geographical Indication

**Q3** What are the benefits of Protection of Industrial Design and what are the Exclusion from the Scope of Industrial Design

### OR

**Q3** Need for TRIPS Agreement, its Advantages and Disadvantages

**Q4** What inventions are Patentable and what inventions are not Patentable under the Patents Act

### OR

**Q4** Types of Assignment of Trademarks under the Trademarks Act