F.Y. BAF - Sem II - NEP - A.T.K.T. Exam - Apr'2026

Dt:- 6.4.26

MALINI KISHOR SANGHVI COLLEGE OF COMMERCE & ECONOMICS

SUBJECT: INDIAN CONSTITUTION **STD: FYBMS(AICTE)**

DURATION: 1 HOUR **MARKS: 30**

Note: All Questions Compulsory Carrying 10 March 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 doctrine of _____ asserts that Parliament can amend the Constitution but cannot alter its basic structure.
5. PILs help to enforce fundamental rights guaranteed by the _____ Constitution.
6. The High Court Has the power to issue writs under Article _____of the Indian Constitution.
7. The Indian Constitution was adopted on _____ marking the 'Date of Adoption'.

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

a. Basic Structure of Indian Constitution
b. Features of Indian Constitution
c. Article 51 A

Q2. Write in detail provision of Article 21 and 21 A. (10 Marks)

OR

Q2. What are the components of Preamble? (10 Marks)

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

OR

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

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Dt:- 7.4.26

COLLEGE OF COMMERCE & ECONOMICS
M.K. SANCHVI
MUMBAI-49

ATKT EXAM

Class: FYBAF | **Marks: 30**

Subject: Auditing II | **Time: 1 hour**

Note: 1. All questions are compulsory. | **Semester: II**

2. Figures to right indicate full marks.

3. Answer to each question must be written on new page.

ATTEMPT ANY TWO QUESTIONS OUT OF THREE.

Q. 1 Answer the following:

A. Define Internal Check and Explain its objectives. 8

B. Explain the internal control for Debtors. 7

Q. 2 Answer the following:

A. How will you verify Outstanding Expenses. 8

B. Discuss how an auditor should vouch advertising expenses. 7

Q. 3 Answer the following:

A. Describe the documents an auditor should take to vouch salaries and wages. 8

B. Explain the steps an auditor should take to verify Land and Building. 7

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Dt. - 8.4.26

M.K. SANGHVI COLLEGE OF COMMERCE & ECONOMICS ★ MUMBAI-49

VOCATIONAL SKILLS IN ACCOUNTING & FINANCE PAPER-IV
FYBAF – SEM-II DATA VISUALISATION

TIME: 1 Hour
MARKS: 30

Attempt Any Two Questions.

Q.1 **[15]**

A. Explain the principles of Data Visualization

B. Write the steps to draw a radar chart and bar chart in Excel for following data. Analyse the data.

(i) Which product has reached the target sale?
(ii) Which product could not reach the target?
(iii) Which chart is better?

Product	Target Sale	Actual Sale
Television	14000	13000
Laptop	16000	14000
Smartphone	13000	15000
Washing Machine	12000	14000
Air Conditioner	17000	17000
Refrigerator	14000	16000

Q.2 **[15]**

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

B. Write note on candlestick chart.

Q.3 **[15]**

A. Explain the steps involved in plotting a pie graph.

B. Write comparison between Area Chart and Line chart.

C. Explain different types of Bar Chart.

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DT:- 9.4.26

COLLEGE OF COMMERCE & ECONOMICS N. K. SANGHVI MUMBAI-49

FYBCOM, FYBFM, FYBAF: SEMESTER- II

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

SUBJECT: QUANTITATIVE TECHNIQUES – II

Total Marks:30 **Duration: 1 hour**

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 equation and find the solution:

   $42y - 7 = 48y - 15$
2. The sum of two integers is 137 and one of them exceeds the other by 43, find the integers.
3. How many four digits numbers can be made by using the digits 1, 2, 3 and 4? When (i) repetition is allowed and (ii) repetition is not allowed.
4. A box contains 8 red, 5 white and 2 blue balls. How many selections of three balls can be made so that (a) all three are red (b) one is each colour?

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

1. Solve the following equation Using Factorisation method:

   $6x^2 + 31x + 35 = 0$
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. Determine the probability of the following events in drawing two card from a standard deck of 52 cards(i) Both are King (ii) Both are diamond cards

[P.T.O]

4. From the past experience it is known that A can solve 3 examples out of given 5 and B can solve 4 examples out of given 7 independently. Find the probability that (i) the example remains unsolved (ii) the example is solved (iii) only one of them solved the example.

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

1. Find the value of x and y by solving equations simultaneously:

   $3x - 2y + 4 = 0;\ 4x + 3y - 23 = 0$

2. Two numbers are in the ratio 4:7. If 4 is subtracted from each number, the new ratio is 7:13, find the numbers.
3. The two diagonal lengths d_1 and d_2 of a rhombus are 6 cm and 12 cm. respectively. Find its area.
4. If the sum of all interior angles of a polygon is 720^0, how many sides does it have?

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

F.Y.BAF - Sem II - NEP - A.T.K.T. Exam - Apr'2026

Dt:- 9.4.26

M.K. SANGHVI COLLEGE OF COMMERCE & ECONOMICS
MUMBAI-49

ATKT EXAM

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. What are the different types of Intermediaries in Financial Market?

Q.2. Discuss the Distinguish Between Equity Share and Preference Share.

Q.3. Explain the meaning and functions of Secondary Market.

Q.4. Describe the meaning and functions of Stock Exchange.

Q.5. What is SEBI? Explain the functions 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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F.Y.BAF - Sem II - NEP - A.T.K.T. Exam - Apr'2026

Dt:- 10.4.26

M. K. SANGHVI COLLEGE OF COMMERCE & ECONOMICS ★ MULUND-49

F.Y.BAF SEM- II FINANCIAL ACCOUNTING II

Time: 2 Hours **Total marks: 60**

N.B: 1) All questions carry **15** marks each.
2) Attempt any **4** question out of **6.**
3) Use of simple calculator is permitted.
4) Working Note is part of your answer

15

Q.1 On 1st November, 2023, C of Calcutta sends goods costing ₹ 1,00,000 to D of Delhi on consignment basis. C paid ₹ 5,000 as railway freight and ₹ 2,000 as insurance. On 31st December, 2023, an Account Sales was received from D disclosing that the entire quantity of goods were sold for ₹ 1,50,000 - out of which, ₹ 30,000 was sold on credit. A customer who purchased goods for ₹5,000 failed to pay and the debt proved bad. All other debts were collected by D in Full. As per agreement, D is allowed a commission @ 10% on sales. D sends the amount due to C by a cheque.

Prepare necessary Ledger accounts in the books of C and D.

Q.2 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**

Particulars	₹	Particulars	₹
Balance as on 1-4-2023		Transactions during 2023-2024	
-Branch Debtors	1,200	-Goods sent to 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.3. Mr. Arun , 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**

Particulars	₹	Particulars	₹
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 (₹)	31-3-2023 (₹)
Fixed Assets	10,400	10,400
Stock	5,240	6,300
Debtors	6,500	6,800
Rent Repaid	300	600
Creditors	4,600	4,700
Outstanding Bill	100	150

Fixed asset should be depreciated at 10%

You are required to prepare the Trading and Profit & Loss Account of Mr. Arun for the year ended 31-3-2023 and Balance Sheet as at that date.

Q.4 A) Mr. A prepares accounts on 30th September each year, but on 31st December, 2023 fire destroyed the greater part of stock. Following information was collected from books: 7

Particulars	₹
Stock as on 1-1-2023	2,97,000
Purchases from 1-10-2023 to 31-12-2023	7,50,000
Wages from 1-10-2023 to 31-12-2023	3,30,000
Sales From 1-10-2023 to 31-12-2023	14,00,000

The rate of gross profit 33.33% on cost. Stock to the value of ₹ 30,000 was salvaged. Insurance policy was for ₹ 2,50,000 and claim was subjected to average clause.

Additional Information:

1. Stock in the beginning was calculated at 10% less than cost.
2. A plant was installed by firms own worker. He was paid ₹ 5,000, which was included in wages.
3. Purchases include the purchases of the plant for ₹ 50,000

You are required to calculate the claim for the loss of stock.

Q.4. B) A fire occurred in the premises of Mr. Rajendra on 15th October, 2023.From the following particulars ascertain the loss of stock and prepare a statement of claim to be lodged with insurance company. **8**

Particulars	₹
Stock as on 31-3-2021	1,98,000
Stock as on 31-3-2022	2,42,000
Purchases for 201-22	6,40,000
Sales for 2021-22	8,00,000
Purchases from 1-4-2022 to 15-10-2023	6,00,000
Sales from 1-4-2022 to 15-10-2023	7,58,000

The stock on 31st March, 2021 was valued at 90% of Cost Price and 31st March, 2022 was valued at 10% above cost. Salvage was ₹ 35,600 the amount of policy was ₹ 2,00,000. The claim was subject to average clause.

15

Q.5. Ramdas & Company of Mumbai consigned 50 bundles of cut piece cloth @ ₹ 700 each to Mukherjee & Co. of Kolkata to be sold on commission basis. An advance of ₹ 16,000 was received from Mukherjee & Co. Mukherjee & Co. sent an account sale which states that total goods were sold for ₹ 56,000 and ₹1,800 were paid for carriage, godown rent and port expenses. Their commission was ₹ 2,000. They sent a bank draft for the balance amount to Ramdas & Co. From the above particulars pass necessary journal entries in the books of Ramdas & Co. and also show Ledger Accounts in the books of the consignor and consignee.

15

Q.6. From the following details prepare Mumbai Branch Account for the six months ended 31st December, 2023 after depreciating branch furniture at 20% per annum:

Particulars	₹	Particulars	₹
Opening branch assets:		Branch expenses paid by the head office	34,000
-Branch stock	20,000	Remittances received from the branch	2,32,800
-Branch Petty Cash	6,000	Closing Branch Assets:	
-Branch Furniture	26,000	-Branch stock	24,000
-Branch Debtors	30,000	-Branch Petty Cash	4,000
Opening Branch Liabilities:		-Branch Debtors	34,000
-Branch Outstanding Expenses	1,000	Closing Branch Liabilities:	
Goods sent to the Branch	1,80,000	-branch outstanding salaries	1400
Petty Cash sent to the Branch	16,000		