SYBAF - Sem III - NEP (AFKT) March 2026

SYBAF

SEM- III

Cost Accounting

Time: 2 hours **Marks: 60**

Note : Attempt any 4 questions out of 6 questions.

Each Question carries 15 Marks.

Working Should be part of your Answer

Q1(i) From the data given below, compute machine hour rate:

Cost of the Machine	: ₹90,000
Installation charges	: ₹10,000
Estimated scrap value	: Nil
Estimated repair charges per year	: ₹1,000
Estimated working life of the machine	: 10,000 hours
Standing charges allocated to the machine per year	:₹6,000
Estimated working hours per year	: 2,000 hours

Power consumption of the machine is 20 units per hour and the rate of power per 100 units is ₹10.

(ii) Calculate machine hour rate from the following data:

Particulars	₹
Cost of Machine	1,16,000
Estimated Scrap Value	16,000
Estimated Working Life	(hrs.) 20,000
Estimated Maintenance Cost During Working Life of Machine	2,400
Power Used per Machine	1 per hour
Rent and Rates per Month (10% to be Charged to Machine)	3,000
Normal Machine Running Hours During a Month	180
Standing Charges Other than Rent, Rates etc. per Month	400

COLLEGE OF COMMERCE & ECONOMICS MUMBAI-48 SANGHVI COLLEGE

Q4 Big Company Ltd. has three production departments and four service departments. The expenses for these departments as per Primary Distribution Summary were:

Particulars	₹	₹
Production Departments:		
P	15,000	
Q	13,000	
R	12,000	40,000
Service Departments :		
Stores	2,000	
Time-keeping	1,500	
Canteen	500	
Power	800	4,800
Total		44,800

The following information are also available in respect of the production departments :

Particulars	Dept. P	Dept. Q	Dept. R
Horsepower of machines	300	300	200
Number of workers	20	15	15
Value of stores requisitioned(₹)	2,500	1,500	1,000

Apportion the costs of the various service departments to the production departments.

Q5(i) From the following information find out value of stock by preparing stores ledger as per FIFO Method.

Date (April 2025)	Transactions	Units	Rate per unit (₹)
1	Opening Balance	1,500	50
3	Purchases	5,000	60
4	Sales	3,000	70
6	Sales	3,000	72
8	Purchases	3,000	55
9	Sales	2,000	80
10	Sales	500	85

The weekly physical stock taking on April 7, 2025 showed a shortage of 100 units.

28/3/26

Malini Kishor Sanghvi College of Commerce and Economics

S.Y.BAF/S.Y.B. B.I / S.Y.B.I.M (Semester III)
SECOND HALF 2025
SUBJECT: DATA ANALYTICS TOOLS

N.B. 1. ALL QUESTIONS ARE COMPULSORY WITH INTERNAL CHOICE
2. EXPLAIN WITH EXAMPLE WHEREVER NECESSARY

Time: 1 HOUR **Max Marks: 30**

Q1.	**Answer the following (ATTEMPT a & b OR c & d)**	**15**
	a. What is Microsoft Excel? How is ribbon customized?	**8**
	b. What are important short keys in MS Excel?	**7**
	OR	
	c. Explain importing and transporting of data in SQL.	**8**
	d. What is Data Visualization and its types?	**7**
Q2.	**Answer the following (ATTEMPT a & b OR c & d)**	**15**
	a. What are Data Visualization techniques in Power Business Intelligence?	**8**
	b. Describe Data Analyses in Cloud? How it works?	**7**
	OR	
	c. Describe the features of BigQuery.	**8**
	d. What is Microsoft Azure? How does it work?	**7**

28/3/26

INTRODUCTION TO BIG DATA
SEM-III

SY.BAF/SY.BBI/SY.BIM
TOTAL MARKS: 30

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

Q1 – Module 1 (Attempt any two – 15 marks)

1. Define Big Data and mention Sources of Big Data.
2. Write short notes on 5 V's of Big Data.
3. Explain Tools used in Big Data with examples.
4. Explain the Importance of Big Data and its Applications.

Q2 – Module 2 (Attempt any two – 15 marks)

1. Explain the Difference between Data Warehouse and Data Mart.
2. Explain the Difference between RDBMS and NoSQL.
3. What is Streaming Sensor Data and its uses?
4. Explain Concept of Data Lake and Data Mart in detail.

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.

25.03.2026

SANGHVI COLLEGE OF COMMERCE & ECONOMICS MUMBAI-49

Q.1. M/S A & B as partners decided to amalgamate with M/S. c & Co. having C&D as partners on the following terms and conditions:

(I) The new firm M/s. AC & Co. to consider goodwill of both the firms at ₹ 12,000 each.
(II) The new firm to takeover investments at 10% depreciation; Debtors and Furniture at book value; Premises at ₹ 53,000; Land at ₹ 66,800; Machinery at ₹ 9,000; and such cash which remained after discharge of partners' loan by the respective old firms before amalgamation.
(III) The new firm also assumed other liabilities of old firms.
The following were the Balance Sheet of both the firms on the date of amalgamation:

Liabilities	A & Co. ₹	C & Co. ₹	Assets	A & Co. ₹	C & Co. ₹
Creditors	20,000	10,000	Cash	15,000	12,000
Bills Payable	5,000	-	Investments	10,000	8,000
Loans: A	8,000	-	Debtors	9,000	4,000
C	-	10,000	Furniture	12,000	6,000
Reserves	10,000	4,000	Premises	30,000	-
Capital : A	35,000	-	Land	-	50,000
B	22,000	-	Machinery	15,000	-
C	-	36,500	Goodwill	9,000	-
D	-	20,000			
	1,00,000	**80,000**		**1,00,000**	**80,000**

Prepare the following Ledger Accounts in each case:
(1) Realisation Account. (2) Partner's Capital. (3) New Firm Account. And also prepare the Balance Sheet of the New Firm.

Q.2. Sampurna Co. Ltd. Was incorporated on 1st May 2022 to take over the business of M/s Apurna, as going concern from 1st January 2022. The profit and Loss for the year ending 31st December 2022 was as follows.

Particulars	₹	Particulars	₹
To Rent and Taxes	8,500	By Gross Profit b/f	2,12,020
To Administrative Salaries & Expenses	25,500		
To Selling Expenses	5,000		
To Director Fees	12,000		
To Carriage Outward	12,960		
To Advertisement	18,000		
To Depreciation	3,000		
To Audit fees	6,000		
To Electricity charges	1,260		
To interest on Debentures	19,800		
To Net Profit	1,00,000		
	2,12,020		**2,12,020**

Additional Information:
1. Sales for each month from September 2022 to December 2022 were double the monthly sales from January 2022 to August 2022.
2. Audit fees for the entire period.
3. Rent was increased from ₹500 p.m. to ₹ 1,000 p.m. with effect from 1st August 2022.

You are required to prepare statement of Profit and Loss, allocating the income and expenses on suitable basis between pre and Post incorporation periods.

Q.3. Shriram and Shridhar are in partnership sharing profits and losses equally. The Trial Balance of the firm on 31st March, 2025 was as follows:

Debit Balance	₹	Credit Balance	₹
Purchases	25,000	Capital :	
Debtors	12,000	Shriram	40,000
Opening Stock	20,000	Shridhar	30,000
Wages	5,000	Sales	60,000
Salaries	8,000	Creditors	21,000
Land and Building	30,000	10% Bank Loan (1st	20,000
Plant and Machinery	25,000	January 2025)	
Furniture	16,000	Commission	5,000
Advertisement (for 2years)	6,000	Outstanding rent	1,000
Bills receivable	8,000	Discount	500
Insurance	2,000		
Drawings:			
Shriram	2,000		
Shridhar	3,000		
Cash in Hand	5,500		
Rent	7,000		
Power and fuel	3,000		
	1,77,500		**1,77,500**

Adjustments:

1. Closing stock was valued at ₹ 30,000.
2. Credit purchases amounting to ₹ 5,000 were not recorded in the books of account.
3. Outstanding expenses were wages ₹ 1,000 and salary ₹ 2,000.
4. Write off ₹ 2,000 for bad debts and maintain R.D.D at 5% on Debtors.
5. Depreciate Land and building at 5% and Machinery at 10%.
6. Provide interest on Partner's Capital at 5% p.a.

From the above Trial Balance and adjustment you are required to prepare Trading and Profit and Losses A/c for the year ended 31st March 2025 and Balance Sheet as on that date.

Q.4. A, B and C Carry on business in partnership sharing profits and losses in the ratio of 1/2, 3/8 and 1/8 respectively. On 31st March, 2025 they agreed to sell their business to a limited company. Their position on that date was as follows

Particulars	₹	Particulars	₹
A's Capital	40,000	Machinery	48,000
B's Capital	30,000	Furniture	42,000
C's Capital	26,000	Stock	23,000
Loans on Mortgage	16,000	Debtors	15,000
Sundry Creditors	18,000	Cash	2,000
	1,30,000		**1,30,000**

The company took the following assets at the valuation shown below:

Machinery	61,000
Furniture	31,800
Stock	22,000
Debtors	14,000
Goodwill	10,000

The company also agreed to pay the creditors which was agreed at ₹ 17,700. The company paid ₹ 67,000 in fully paid shares of ₹ 10 each and the balance in cash. The expenses amounted to ₹ 1,500. Prepare ledger account in the books of the firm.

Q.5. Gavaskar Ltd. Company was incorporated on 1st May, 2022 to purchase running business of Imran Khan Ltd. From 1st January, 2022.

Profit & Losses A/c for the year ended 31st December, 2022

Particulars	₹	Particulars	₹
To Salaries	39,600	By Gross Profit b/f	1,70,500
To Director Fees	5,060		
To Rent & Taxes	12,000		
To Electricity Charges	2,400		
To Insurance	3,000		
To Commission	7,600		
To Advertising	4,500		
To Discount	3,700		
To Carriage	2,800		
To office Expenses	8,000		
To Bank Charges	1,500		
To Preliminary Expenses	6,500		
To Bad Debts	2,500		
To Interest on loans	3,000		
To Net Profit	68,340		
	1,70,500		**1,70,500**

SANGHVI COLLEGE OF COMMERCE & ECONOMICS MUMBAI-49

The total sales for the year ended 31st December, 2022 was ₹ 5,50,000 out of which ₹ 1,37,500 were for the period from 1st January, 2022 to 1st May, 2022.

Find out profit prior to incorporation and subsequent to incorporation.

Q.6. Julie and Lilly are partners who shares profit and losses in the ratio of 2: 3 in the business. In the similar type of business Sona and Mona are partners who shares profit and losses in the ratio of 3:2. It was agreed on 1st April 2024, the firms are to be amalgamated into M/s JSLM & Co. as on 31st March, 2024, the Balance Sheets of their firms were as under.

Liabilities	M/s JL ₹	M/s SM ₹	Assets	M/s JL ₹	M/s SM ₹
Capital Account		-	Land	1,95,000	2,52,000
Julie	2,40,000	-	Furniture	1,14,000	91,500
Lilly	3,60,000		Vehicle	75,000	81,750
Sona	-	2,10,000	Stock	1,49,700	1,98,000
Mona	-	2,10,000	Investment	42,000	-
Creditors	1,50,000	2,50,500	Debtors	1,57,500	1,56,750
Bills Payable	-	1,09,500	Bank	16,800	-
	7,50,000	**7,80,000**		**7,50,000**	**7,80,000**

The new firm takeover the old firm's assets as follows:

Particulars	M/s JL	M/s SM
Stocks	1,35,000	1,95,000
Vehicles	60,000	60,000
Furniture	1,05,000	84,000
Land	3,75,000	4,95,000
Goodwill	1,20,000	90,000

Julie to take over investments for ₹ 36,000 and other assets and liabilities at book values.

You are required to :

(a) Calculate purchase consideration

(b) Prepare necessary Ledger Accounts in the books of M/s JL.

M.K.S College of Commerce & Economics.

SYBAF – Semester 3

Mutual Funds Distributor 1

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

1.a. Calculate the Standard Deviation and Expected Return in the Following: - (8 marks)

Conditions	**Returns**	**Probability**
High Growth	12%	0.3
Low Growth	7%	0.2
Stagnation	5%	0.3
Recession	3%	0.2

1.b. Write in detail advantages of mutual funds. – (7 marks)

2.a. Explain different asset classes. – (8 marks)

2.b. Enumerate the key constituent of mutual funds and provide a brief explanation. –

(7 marks)

3.a. Calculate NAV per unit on the basis of the following transactions: - (8 marks)

Asset Name	Amount
Listed Shares	₹50, 00,000
Unlisted Securities	₹5, 00,000
Listed Bonds and Debentures	₹20, 00,000
Cash in Hand	₹30, 00,000

Additional Information:

Listed Shares were purchased when indexation was 10,000.

Current Indexation is 17,000

Listed Bonds and Debentures were purchased when indexation was 11,000

Current Indexation is 17,000

Besides these, the company had total liability amounting to rupees ₹30, 00,000

Apportion in the ratio of 2:1 (external liabilities to surplus and reserves)

3.b. Explain the various objectives of investment. – (7 marks)