

**Managed by Jivan Jyot Trust, Amroli**  
**GIA – B. A. / B. Com. / M. A. / M. Com.**  
**SFI – B.B.A. / B.C.A. / B. Com.**  
**Additional SFI Division (Women's) B. Com.**  
**Internal Test – 2019**  
**B. Com. Sem. – V (English Medium)**  
**Business Administration - III**

**Date : 21/09/2019**

**Roll No. : .....**

**Time : 11:00 TO 12:30**

**Total Marks : 35**

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1. (a) What are the factors affecting capital structure? (06)

1. (b) Discuss the sources of working capital. (06)

**OR**

1. (a) Explain the Concept of Capital Gearing. (06)

1. (b) Explain the components of working capital (06)

2. Explain methods of handling mail services (10)

**OR**

2. (a) Advantages of E-filing. (05)

2. (b) Concept of Computerized Data Record (05)

3. (a) **Write answer on any one.** (06)

1. Explain the Social Responsibility towards consumer

2. Discuss the arguments against the Social Responsibilities.

3.(b) **Case Study** (07)

Nokia Company produces mobiles as well as their appliances. Company has a great prestige in market.

In 2017-18 one of the customer in Delhi had put the phone for charge and it had exploded. At many places same event had taken place.

Company has come to know about this incident. So company has continually telecasted the instruction on T.V. set to switch off the particular type of mobile phone. On other side, company has done the scientific observation of battery. According to the report it has found that battery is defective. Immediately company has conceived the customer to provide complete new battery in replacement of old battery. And at last new batteries are provided.

From above details, can you say that company has accepted proper responsibilities toward their customer?

Evaluate the above facts with reference to the social responsibility of a company towards their customers.



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**Additional SFI Division (Women's) B. Com.**  
**Internal Test – 2019**  
**B. Com. Sem. – V (English Medium)**  
**Mercantile Law**

**Date : 23/09/2019**  
**Time : 11:00 TO 12:30**

**Roll No. : .....**  
**Total Marks : 35**

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1. (a) Explain the Duties of bailor and Bailee (07)
1. (b) Define a contract of indemnity and a contract of guarantee and point out difference (07)  
Between them.

**OR**

1. (a) Define Agent? Explain the types of agent (07)
1. (b) Discuss the right of Pawnee and pawner (07)
2. (a) What do you mean by damages? Difference between Liquidated damages and Penalty (07)
2. (b) Explain Modes of discharge by mutual Consent (07)

**OR**

2. (a) Write a note on finder of goods. Explain its right and liability (07)
2. (b) Explain the term tender? Discuss essential factors of the tender (07)
3. What is patents? Explain its salient feature in detail (07)

**OR**

3. What is Trademark? Explain the function of trademark (07)



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Additional SFI Division (Women's) B. Com.  
**Internal Test – 2019**  
**B. Com. Sem. – V (English Medium)**  
**Indian Economy : Recent Trends**

Date : 24/09/2019  
Time : 11:00 TO 12:30

Roll No. : .....  
Total Marks : 35

**\* Answer the following questions :**

1. What is human development ? Discuss the human development trends in India. (12)

**OR**

1. (a) Explain the negative features of industrial development in India. (06)

1. (b) Discuss the problems of industrial pollution in India. (06)

2. Evaluate the new Industrial policy of July 1991 of the government of India. (12)

**OR**

2. Explain the performance and limitations of public sector units during the planning period. (12)

3. (a) Explain the importance of Agro based industries in the agrarian economy of India. (05)

3. (b) Explain disinvestment of public sector unit in India. (06)

**OR**

3. Explain the problems of small-scale industries. What measures have been taken to solve these problems ? (11)



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**Internal Test – 2019**  
**B. Com. Sem. – V (English Medium)**  
**Advance Account & Auditing - VI**

Date : 25/09/2019  
Time : 11:00 TO 12:30

Roll No. : .....  
Total Marks : 35

4-BND

1. The Balance Sheet of X Ltd. as on 31-3-2017 and 2018 are as follows : (13)

Particulars	31-3-2018	31-3-2017
1. Equity and Liabilities :		
(1) Share holders' Fund :		
10% red. Pref. Share of Rs. 10 each Rs. 7.5 paid up	-	90,000
Equity share of Rs. 10 each Fully paid up	4,00,000	2,40,000
Share premium	8,000	20,000
General reserve	90,000	1,00,000
P & L A/c	87,000	40,000
(2) Non – Current Liabilities :		
15% Debentures	1,00,000	-
(3) Current Liabilities :		
Bank overdraft	-	50,000
Creditors	35,000	60,000
Provision for taxation	30,000	25,000
Proposed Dividend	50,000	25,000
<b>Total</b>	<b>8,00,000</b>	<b>6,50,000</b>
2. Assets :		
(1) Non Current Assets :		
(a) Fixed assets :		
Goodwill	80,000	1,60,000
L & B	2,00,000	1,50,000
Machinery	2,50,000	1,20,000
Investment	-	60,000
(b) Current Assets :		
Stock	70,000	40,000
Debtors	50,000	80,000
B. R.	30,000	20,000
Cash	30,000	20,000
Bank	90,000	-
<b>Total</b>	<b>8,00,000</b>	<b>6,50,000</b>

During the year ending 31-3-2018

- (1) Investment are sold at 25% profit on sales.
- (2) Depreciations written off : on Land & Building Rs. 25,000 and on Machinery Rs. 20,000
- (3) Company has redeemed preference share at 10% premium after complying with necessary requirement of Act. For this purpose the amount of Rs. 1,20,000 has been transferred from general reserve to capital redemption reserve account.

- (4) The company has issued bonus share to the existing equity share holders from capital redemption reserve in the proportion 2:1.
- (5) Debenture were issued at 4% discount.
- (6) Rs. 30,000 have been paid as tax for the last year.

From the above information, prepare Fund – Flow statement.

**OR**

1. The Following are the Balance Sheet of Y Co. Ltd.

(13)

Particulars	31-3-2018	31-3-2017
<b>1. Equity and Liabilities :</b>		
<b>(1) Share holders' Fund :</b>		
10% Pref. Shares of Rs. 10 on which Rs. 8 is paid up	-	4,00,000
Equity share of Rs. 10 Fully paid up	7,50,000	6,00,000
Share premium	-	5,000
Capital reserve	25,000	-
Capital redemption reserve	3,50,000	-
General reserve	2,00,000	4,50,000
P & L A/c	2,50,000	2,00,000
<b>(2) Current Liabilities :</b>		
Provident Fund	50,000	50,000
Creditors	75,000	1,00,000
Bills Payable	3,00,000	1,95,000
<b>Total</b>	<b>20,00,000</b>	<b>20,00,000</b>
<b>2. Assets :</b>		
<b>(1) Non Current Assets :</b>		
Building	2,40,000	1,72,500
Land	1,00,000	2,00,000
Plant	8,50,000	7,50,000
<b>(2) Current Assets</b>		
Stock	1,17,000	1,22,400
Debtors	4,23,000	5,27,600
Cash	1,00,000	77,500
Pre-Paid Expenses	15,000	12,500
Bills receivable	30,000	17,500
Miscellaneous Expenses	1,25,000	1,20,000
<b>Total</b>	<b>20,00,000</b>	<b>20,00,000</b>

Additional Information :

- (1) The stock was valued 10% less in the previous year, which decided to show at original (cost) price from the year 2017-18. Stock is valued at its cost price on 31-3-2018.
- (2) The company has redeemed preference share at 5% premium in the beginning of the current year after complying with the required provision of law. For this purpose required amount is transferred to capital redemption reserve from general reserve.
- (3) Dividend of Rs 1,50,000 is declared and paid on equity share capital.
- (4) The Company has made provision of Rs. 75,000 for depreciation on plant during the year the plant of book value of Rs. 25,000 was sold with loss of Rs. 5,000.
- (5) A piece of land was sold, profit of which was credited to capital reserve.
- (6) Miscellaneous expenses of Rs. 25,000 was paid during the year.

From the above information prepare cash flow statement as per A.S. 3.

2. The following are balance sheet of Avichal co. ltd. as on 31-3-2017 and 31-3-2018. Prepare (12) cash flow statement as per A. S. 3.

Particulars	2016-17	2017-18
<b>1. <u>Equity and Liabilities</u> :</b>		
(1) <u>Shareholders' Fund</u> :		
(a) <u>Share Capital</u> :		
Equity share of Rs. 10 each fully paid up	16,00,000	24,00,000
12% Pref. share of Rs. 100 each Rs. 70 paid	5,60,000	-
(b) Reserve and Surplus :		
Security Premium	1,20,000	80,000
General Reserve	6,40,000	4,00,000
Profit & Loss A/c	2,80,000	6,00,000
(2) Non-Current Liabilities :		
(a) Long Term Liabilities :		
10% Debentures	-	8,00,000
(3) Current Liabilities :		
(a) Trade Payables :		
Creditors ....	4,00,000	4,80,000
Bills Payable....	1,60,000	-
(b) Short Term Provisions :		
Provision on Tax	2,20,000	2,92,000
Proposed Dividend	1,60,000	2,88,000
	<b>41,40,000</b>	<b>53,40,000</b>
<b>2. Assets :</b>		
(1) <u>Non-Current Assets</u> :		
(a) <u>Fixed Assets</u> :		
(1) <u>Tengible Assets</u> :		
Building	12,80,000	20,00,000
Machinery	11,20,000	16,00,000
(2) Intangible Assets		
Goodwill	6,40,000	4,80,000
(b) Non-Current Investments	3,20,000	-
(c) Other Non-Current Assets :		
Expenses of shares issue	28,000	52,000
(2) Current Assets :		
(a) Materials : Stock	2,40,000	4,00,000
(b) Trade Receivables :		
Debtors ....	3,52,000	3,20,000
Bills Receivables :	80,000	80,000
(c) Cash and Equivalent :		
Cash balance	80,000	88,000
Bank Balance	-	3,20,000
	<b>41,40,000</b>	<b>53,40,000</b>

Additional Information :

- (1) Bonus shares were issued to equity share holders in ration of 2:1 from capital

redemption reserve.

- (2) In compliance with provision of company Act. Preference share were redeemed at 5% premium. For this purpose Rs. 8,00,000 was transferred to Capital Reserve from General Reserve.
- (3) Debenture of Rs. 8,00,000 were issued at 5% discount.
- (4) Provision for depreciation on building Rs. 2,40,000 and on machinery Rs. 2,00,000.
- (5) Last year tax of Rs. 1,76,000 and proposed dividend were paid during the year.
- (6) Investments were sold so as earn 20% profit on selling price.
- (7) Share issue expenses of Rs. 40,000 was paid during year.

**OR**

2. Following are the Balance Sheet of Shri. Radha-Krishna Ltd. as on 31-3-2017 And 31-3-18. (12)

Particulars	31-3-2017 Rs.	31-3-2018 Rs.
<b>1. <u>Equity and Liabilities :</u></b>		
(1) <u>Shareholders' Funds :</u>		
(a) <u>Share Capital :</u>		
Equity share capital each Rs. 10 ...	10,00,000	14,00,000
12% Redemable Pref. share capital each Rs. 100..	3,00,000	2,00,000
(b) <u>Reserve and Surplus :</u>		
Security Premium	-	4,000
Capital redemption reserve	-	1,00,000
General Reserve	4,00,000	6,00,000
Debenture redemption fund	86,000	11,000
Profit and Loss A/c...	-	3,65,000
(2) <u>Non-Current liabilities :</u>		
(a) Long Term borrowing :		
10% Debentures ...	75,000	1,25,000
Public-Deposits ...	1,81,000	84,000
(b) Long Term Provisions :		
Pref. Share redemption	45,000	30,000
Pref. redemption suspense A/c.	-	23,000
(3) <u>Current Liabilities :</u>		
(a) Trade Payables :		
Creditors	1,55,000	1,48,000
(b) Other current liabilities		
Unclaimed dividend	5,000	5,000
Advanced from Debtors	55,000	1,00,000
(c) Short Term Provisions :		
Proposed dividend	-	55,000
Provision for Tax	-	45,000
<b>Total Rs.</b>	<b>23,02,000</b>	<b>32,95,000</b>
<b>2. Assets :</b>		
(1) <u>Non Currents Assets :</u>		
(a) <u>Fixed Assets :</u>		
(i) <u>Tingible Assets :</u>		
Building (WDV)...	4,50,000	6,30,000

Machinery (WDV)...	4,45,000	6,75,000
Computers (WDV)...	-	2,68,000
(ii) Intangible Assets :		
Goodwill...	83,000	1,33,000
(b) Non-current Investment	5,00,000	8,00,000
(c) Other Non-current Assets :		
Preliminary Expenses	25,000	23,000
Profit and loss A/c	2,02,000	-
(2) <u>Current Assets</u> :		
(a) Inventories :Stock	3,00,000	3,51,000
(b) Trade Receivables :		
Debtors :	1,75,000	2,25,000
Bills receivable	40,000	65,000
(c) Cash and cash		
Equivalent :		
Cash and Bank balance	20,000	19,8000
(d) Other Current Assets :		
Interest accrued on Investments	38,000	11,200
Prepaid Expenses.	24,000	94,000
Total Rs.	23,02,000	32,95,000

**Additional Information :**

- (1) Balance of accumulated depreciation on plant and machinery has Rs. 75,000 on 31-3-2017 and Rs. 55,000 on 31-3-2018. Depreciation on machinery is charge Rs. 33,000 for the current year. During the current year one part of machine is sold at loss of Rs. 12,000.
- (2) The Purchase of goodwill Rs. 80,000 and Machinery Rs. 3,53,000 The part payment made in equity shares of Rs. 55,000 and Rs. 3,29,000 respectively and remaining amount paid by cash.
- (3) 10% redeemable pref. share was redeemed at premium, for this purpose amount transfer from general reserve. All payments were made except to the holder of such pref. share who could not be traced.
- (4) Some debentures converted into equity share Rs. 10 each at 25% premium some debentures is redeemed while some new debentures has been issued at 5% discount.
- (5) On 1-10-2017 new computers were purchased. Rate of depreciation is 32% p.a. Balance of depreciation fund on Building as on 31-3-2018 and on 31-3-2017 was Rs. 70,000 and Rs. 50,000 respectively.

From the above information Prepare :

- (1) A statement showing changes in working capital
- (2) Fund flow Statement

**3. Write short note (Any two)**

**(10)**

1. Advantages of Fund-Flow statement
2. Utility of cash flow statement
3. Working Capital statement





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**Additional SFI Division (Women's) B. Com.**  
**Internal Test – 2019**  
**BCOM Sem – V (English Medium)**  
**English (Core Compulsory) : Language through Literature**

**Date : 26/09/2019**

**Roll No. : .....**

**Time : 11:00 TO 12:30**

**Total Marks : 35**

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**1. (a)** Premchand's story *The Child* is a brilliant example of human grit in the wake of societal norms and pressures. Explain. **(13)**

**OR**

**(b)** Describe in detail the Right to Information Act, 2005. **(13)**

**2. (a)** Narrate your daily routine. **(12)**

**OR**

**(b)** Describe how you would prepare a favourite dish of yours. Make a list of the ingredients required and then describe the preparation in clear stages. **(12)**

**3. (a)** You are Dr Manju Nath from Nagpur. The modem you bought two weeks ago is not working properly. Write a letter to the manager of Asia Electronics, making a complaint about the defective modem and asking for it to be replaced at the earliest. **(10)**

**OR**

**(b)** Draft a letter of resignation addressed to the branch manager of a bank. **(10)**



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Additional SFI Division (Women's) B. Com.  
**Internal Test – 2019**  
**B. Com. Sem. – V (English Medium)**  
**Advanced Account & Auditing- 5**

**Date : 27/09/2019**  
**Time : 11:00 TO 12:30**

**Roll No. : .....**  
**Total Marks : 35**

1. (a) State the difference between accountancy and auditing. (06)

1. (b) “An auditor is not a valuer through he is intimately connected with the valuation” – (06)  
Explain this statement.

**OR**

1. (a) State the difference between internal audit and statutory audit. (06)

1. (b) What is accounting Manipulation ? Who does it ? With what purpose. (06)

2. (a) State the difference between verification and valuation and how it is done ? State your (06)  
duties as an auditor with regard to it.

2. (b) State the types of errors. Explain the illustrations the errors which do not affect the trial (05)  
balance.

**OR**

2. (a) State the difference between audit programe and audit note book (06)

2. (b) How will you verify the following (05)

(1) Preliminary Expenses

(2) Wasting assets

3. **Write short note (Any Tree).** (12)

1. Audit note book

2. Auditor's working papers

3. Auditing in depth

4. Social audit

5. Limitations of auditing



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Additional SFI Division (Women's) B. Com.  
**Internal Test – 2019**  
**B. Com. Sem. – V (English Medium)**  
**Indian Banking & Currency System**

Date : 28/09/2019

Time : 11:00 TO 12:30

Roll No. : .....

Total Marks : 35

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1. Discuss the problems and precautions to be taken by overseas bank branches (13)

**OR**

1. Explain the achievements of bank nationalization (13)

2. Impotence of Banking in Indian Economy. (12)

**OR**

2. Discuss the functions of State Bank of India. (12)

3. **Write Short notes : (Any two)** (10)

1. Deposit Insurance Scheme
2. RBI Guidelines for private bank
3. Functions of Exports Import Bank
4. Advantages of Mutual Funds

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 Additional SFI Division (Women's) B.Com.  
 Internal Test- September- 2019  
 B.Com. Sem.-V  
 Statistics - 7

Date : 28/09/2019

Marks : 35

Time :11.00 TO 12.30

Seat No.....

1. (a) The Followings table shows the produced units on some days by two craftsmen A and B (08)

A	40	30	38	41	38	35	-	-
B	39	38	41	33	32	49	49	34

Test the hypothesis that both the samples are coming from same population ?

- (b) In a locality of 100 persons were selected randomly and asked about their educational achievements : The results are : (07)

Education				
Sax	Primary	High school	College	Total
Male	10	15	25	50
Female	25	10	15	50
Total	35	25	40	100

Can we say that Education depends on sex ? ( use 1% level of significance)

OR

1. (a) Five dice are thrown 96 times and number of times 4,5 and 6 was thrown were. (05)

No of dice throwing 4,5 or 6	5	4	3	2	1	0
Frequency	8	18	35	24	10	1

Test the hypothesis that the dice are unbiased

- (b) Four different drugs have been developed for certain decease These drugs are used in three different hospitals and the results given below show the number of cases of recovery from decease per 100 people who have taken the drugs. (05)

Drugs $\rightarrow$ Hospitals	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>
H <sub>1</sub>	19	8	23	8
H <sub>2</sub>	10	9	12	6
H <sub>3</sub>	11	13	13	10

What conclusions can you draw using ANOVA technique ?

(c) The sample correlation Co-efficient of 19 pairs of observation is 0.5 (05)  
 Test the hypothesis  $H_0 : \rho = 0.3$  Also find 95 % confidence limits for  
 Population correlation co-efficient

2. (a) The manager of a company wants to maximize his sale in open market. (10)  
 He believes that the sales of his production will be at least 20,000 units.  
 Total production capacity of the plant is 60,000 units. The manager has an  
 information that the chance of selling 30,000 units is 2 out of 5. The chance  
 of selling more than 30,000 units is 4 times than to sell less than 30,000 units.  
 If more than 30,000 units are sold then the chances of selling 40,000 and  
 60,000 units are same. The chance of selling 50,000 units is 4 times than that.  
 The cost price of unit is Rs. 30 and its selling price is Rs. 40 determine with the  
 help of EMV & EOL, how many units should be produced ? Also find value EVPI  
 value.

OR

(a) The production cost of a unit is Rs. 135. The selling cost of unit is Rs. 150. (10)  
 Units which are not sold are of less use. But the producer believes that  
 When there is a shortage of unit. Than that is a loss of Rs. 10 per unit.  
 The information of the sale is given below.

Weekly Demand :	10	11	12	13	14
No of weeks.	200	200	300	150	150

Prepare pay of matrix from that.

Find EMV, EOL & EVPI

3. Answer the following questions (Any two) (10)

- (1) Explain the  $\chi^2$  – test of goodness of fit
- (2) Explain the test of significance of difference between two sample means.
- (3) Describe any three methods which are useful for decision making under  
 Uncertainty.

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