

## J. Z. Shah Arts &amp; H. P. Desai Commerce College, Amroli

Internal Test ~ 2017

M. Com. Semester ~ I (EM)

Financial &amp; Management Accountancy ~ I

Date : 16/09/2017  
Time : 08:00 To 10:00Roll No. ....  
Total Marks : 50

Q-1 (10)

1. Some of the balances from the Balance sheet of Arav Ltd. as on 31-3-2016 and 31-3-2017 are as follow: (04)

Sr. No	Particular	31-3-2016	31-3-2017
1	Equity Share Capital (Rs. 10 each)	4,00,000	8,00,000
2	10% Redeemable Preference Share Capital (Rs. 100 each)	2,00,000	-
3	Securities Premium	-	1,50,000
4	General Reserve	2,40,000	1,00,000
5	15% Convertible Debentures	4,00,000	2,00,000

## Additional Information

- (I) During the year, the company redeemed preference shares at 5% premium after fulfilling all the provision of the company's act. In this purpose, Rs. 2,00,000 have been taken from general reserve to the capital redemption reserve a/c.
- (II) During the year, the company issued bonus shares in the proportion of 2:1. For this purpose, capital redemption reserve was utilised. The date of issuing bonus share was 31-3-2016.
- (III) During the year 2016-17, 50% convertible debentures were converted into 4000 equity share of Rs. 10 each.

Find : (1) The source of fund due to increase in share capital.

(2) Prepare the share premium A/c and general reserve A/c.

2. From the following information compute the profit of subsidiary Co. Ltd not dealt with as required (04) under section 212 of the companies act to be attached by holding company Co. Ltd.

Particulars	2013	2014	2015	2016	2017
Profit of subsidiary Company (Rs.)	1,00,000	1,00,000	1,50,000	1,75,000	2,00,000
Holding Shares by Holding Co. Ltd from the beginning of the year	3,000	9,000	12,000	10,500	9,000
Payment of Dividend (by subsidiary Co. Ltd)	15,000	15,000	18,000	22,500	-
Rate of Dividend	10%	10%	12%	15%	Not to be declared

Note: Equity share is Rs. 10 each

3. Find out current Assets from the following information (03)
- Stock turnover 5 times, Closing Stock 5000 more than the op. stock, Sales is Rs. 2,00,000, Gross Profit Ratio is 20%, Current liabilities 60,000, Quick ratio 0.75

Q-2 The balance sheet of Bareli Ltd. as on 31-3-2016 and 31-3-2017 as are follows: (15)

Liabilities	31-3-2016	31-3-2017	Assets	31-3-2016	31-3-2017
Equity Share Capital (Each of Rs. 100)	6,00,000	10,50,000	Goodwill	50,000	40,000
			Land & Building	4,25,000	7,50,000

10% Redeemable Preference Share (each of Rs. 100)	4,00,000	-----	Plant & Machinery	6,50,000	7,00,000
General Reserve	2,25,000	1,75,000	Furniture	1,75,000	2,50,000
Profit & Loss A/C	1,85,000	2,35,000	Investments	1,40,000	4,75,000
Capital Redemption Reserve	-	1,00,000	Stock	1,90,000	2,25,000
Capital Reserve	25,000	1,50,000	Debtors	1,60,000	1,50,000
10% Debentures	-	5,00,000	Bills Receivable	65,000	50,000
Creditors	1,40,000	1,60,000	Bank Balance	20,000	45,000
Bills Payable	1,25,000	1,35,000	Denture Discount	-----	40,000
Income Tax	80,000	1,10,000	Preliminary Exp.	20,000	15,000
Proposed Dividend On Equity Share	75,000	1,25,000			
On Preference Share	40,000	-----			
<b>Total</b>	<b>18,95,000</b>	<b>27,40,000</b>		<b>18,95,000</b>	<b>27,40,000</b>

#### Additional Information

- On 1-4-2016, the company redeemed 10% redeemable preference shares at 10% premium after fulfilling the provisions of the company's act. For this purpose, a certain amount was taken to capital redemption reserve from the general reserve and provision for the remaining amount was made by issuing new equity shares.
- During the year, a building whose cost price was Rs. 1,50,000 and written down value was Rs. 1,20,000 was sold for Rs. 1,75,000. The profit equivalent to the depreciation written off in the past was credited to profit and loss account and the remaining amount was credited to the capital reserve account.
- During the year, a plant costing Rs, 1,75,000 was purchased Rs. 25,000 was paid in cash and for the remaining amount, equity shares were given.
- During the year 10% debentures were issued at 10% discount.
- During the year, investments worth Rs. 30,000 were sold for Rs. 50,000. The profit was credited to the profit and loss account and remaining investment were revalued. The revaluation profit was credited to the capital reserve account.
- Last year's proposed dividend was paid. Income tax paid Rs. 75,000. Interim dividend paid Rs. 50,000.
- Depreciation provided during the year on land & building Rs. 25,000, on plant & machinery Rs. 1,25,000 and on furniture Rs. 30,000.
- Preliminary expenses include Rs. 10,000 spent for issue of debenture,  
Prepare statement showing change on working capital and fund flow statement.

OR

Q-2 Tal Ltd. is a holding company of Lai Ltd. prepares statement as per section 212 of the company's act to be attached by Tal Ltd. from the following information: (14)

- Tal Ltd. had purchased 20,000 equity shares at a market price of Rs. 300 per share on 1-4-2014 and 4000 preference shares of Rs. 10 each at par.
- The capital structure of Lai Ltd. on 1-4-2014 was as follows:
  - Equity share capital (25,000 equity shares of Rs. 100 each) .....Rs. 25,00,000
  - 10% Pref. Share Capital (10000 share each of Rs. 10 each) .....Rs. 1,00,000
  - Reserve ..... Rs. 20,00,000

- d. Profit & Loss A/c. (Credit Bal) .....Rs. 3,00,000
3. On 1-4-2015, Tal Ltd. purchased 2000 more equity shares of Lai Ltd. at Rs. 150 per share and sold 7000 equity shares at Rs. 180 per share on 1-2-2016.
  4. On 1-1-2017, Lai Ltd. issued bonus shares to its equity shareholders in the proportion of 5:3. Regarding bonus shares, right of dividend to be declared in future is given in the proportion of time.
  5. The profit and dividend for the last three years of Lai Ltd. are as follows:

Year	Profit	Dividend
2014-2015	Rs. 4,00,000	10%
2015-2016	Rs. 4,50,000	12%
2016-2017	Rs. 6,00,000	15%

6. The accounting years of both the companies end on 31<sup>st</sup> March
- Q-3 1. Gross profit is Rs. 6,00,000 ,Gross Profit ratio is 25% , Current ratio 2.5:1, Liquid ratio (14)  
1.5:1, Stock turnover 8 times, Operating ratio 95%,  
Fixed assets to capital employed 0.8, Debtor ratio 2 month, Total sale Rs. 29,00,000  
2 month, Credit ratio 1 month
1. Cash sale is 20% of total sale while cash purchase is 20% of total purchase
  2. Opening stock is 30, 000 Rs less than the Closing Stock.
  3. Long term liabilities 12% Debenture.
  4. Rs 12,000 Debentures Interest is included in operating expense.
  5. Current Assets included stock, debtor & bank.
  6. No BOD but Pro. For tax is considered as a part of C.L.
  7. In Fixed Assets included L&B, P&M, furniture etc.
  8. Rs 40,000 are Opening balance of general reserve; Provision For tax is 50% of net profit.

OR

- Q-3 Gross Profit ratio is 40%, Return on capital employed 18%, Stock turnover ratio is 3 times, (14)  
Debtors ratio (360 days in year) 112.5 days, Liquid ratio 2:1, Current ratio 2.5:1  
Total sales Rs. 3,00,000 (cash sales is 25% of credit sales), Average stock 60,000  
Net profit 45,000 , Working capital is Rs. 90,000
1. Opening. stock is 40% more than opening stock
  2. Share capital & reserve & surplus ( including P&L)ratio is 3:2
  3. Debtors, Stock & Bank Bal. are part of C.A.
  4. No fictitious assets as well as long term Borrowing.
  5. BOD is included in Current Liabilities
- Balance sheet, Trading A/c, P&L A/c.

- Q-4 Writes short notes: (any two) (12)
1. Importance of fund-flow statement
  2. Advantages of holding company
  3. Contingencies
  4. Profit dealt with- profit not dealt with



Date : 19/09/2017

Time : 08:00 To 10:00

Roll No. ....

Total Marks : 50

## Q-1 Short Questions:

(A) On 1-4-16 Katappa had Machinery of 29,75,000. On 1-7-16 he sold machinery of 80,000 at Rs.70,000 and paid 5000 as sales expenses. On 1-1-17 he purchased machinery of Rs.2,50,000. It was utilized from the same day. Approved rate of depreciation on all machinery is 20%. Find out Recoverable Depreciation for A.Y. 2017-18. (04)

(B) Ms. Devsena purchased a piece of land in may 2004 for Rs.84,000 and sold the same in April 2016 for Rs.10,10,000(Brokerage Rs.10,000).what will be the taxable capital gain in the hands of Ms. Devsena? (04)  
Index 2004-05: 240, 2016-17: 1125

(C) Calculate Gross Income of Mr. Bahubali for A.Y.2017-18 (02)

Short term capital loss on sale of Shares	20,000
Short term capital profit on Sale of Shares	2,50,000
Long term Capital Loss on Sale of land	50,000

Q-2 Find out tax-free and taxable capital gain according to Sec. 54F for the assessment Year 2017-18 from the details given below of Bhallaldev. The shares of L & T Company and Shares of Malhotra Company Ltd are liable for STT. (14)

Assets	Date of Purchase	Purchase Price	Selling Price	Sales Expenses
Share in a firm	01/12/1987	1,65,000	13,46,400	8,900
Share of 'X' Ltd.	01/01/1988	51,000	4,83,400	900
Share of 'Y' Ltd.	01/02/2001	3,65,400	11,13,500	1,000
Debentures of 'Z' Ltd.	01/03/2001	1,00,000	2,00,700	700
Share of L & T Pvt. Co. Ltd.	01/11/2001	2,55,600	7,75,600	600
Share of Malhotra Co. Ltd.	01/12/2006	3,11,400	7,75,500	500
Residential Flat	01/01/2017	7,83,125	-----	-----

On 31-12-2014 all assets above sold except residential flat.

**Index Number:**

1987 - 88 = 150, 2000 - 01 = 406, 2001 - 02 = 426,

2006 - 07 = 519, 2016 - 17 = 1125

**OR**

- Q-2 Compute the capital Gains Chargeable to tax of Rajmata Shivgami from the following details for the A.Y.2017-18: (14)

Sr. No.	Date of Purchase Rs.	Selling Price Rs.	Transfer Charges Rs.	Cost Rs.	Particulars of assets	Index of year of purchase
1	1-1-1968	4,60,500	23,000	30,000	Only self occupied house	100
2	1-6-2005	4,60,000	----	1,59,040	Shares of TATA Ltd.	497
3	1-3-1994	4,41,500	4,000	73,200	Shares of GSFC Ltd.	244
4	1-9-1985	34,86,000	11,000	3,99,000	Jewellery	133
5	1-1-2017	----	----	76,500	Residential House for self occupation (new)	

He had sold old self-occupied house on 15-3-2017. The cost inflation index of financial year 2016-17 is 1,125 (CIF as on 1-4-1981 was 100)

- Q-3 Shree 'Harry' has prepared the following profit and Loss Account for the year ended on 31-3-2017. (14)

Particular	Rs.	Particular	Rs
Salaries & Allowances	60,000	<b>By Gross Profit</b>	2,25,000
Local Taxes( Of Rented House)	3,000	Agricultural Income	20,000
Postage-Telegram	3,000	Rent of house	25,000
Building repairs Exp.	6,000	Profit on sales of machine	21,000
Sales tax	25,000	Sundry income	1,000
Bad debts	8,000	Bad debts recovered	8,000
Bad debts reserve	8,000	<b>Net Loss</b>	<b>76,000</b>
Depreciation on machine	17,500		
Advertisement exp.	6,000		
Depreciation on car	22,500		
Shop expense	22,000		
Provision for income –tax	25,000		
Daughter's Marriage Expenses	1,00,000		
House –hold expenses	70,000		
	3,76,000		3,76,000

**Additional Information.**

- 1) Salary & Allowances includes Rs. 5,000 paid to son as salary, Who is staying in hostel.
  - 2) Of sales tax debited Rs. 6,000 is still unpaid. Sales tax Pertaining to earlier year Rs. 12,000 paid during the year has not been debited to profit & Loss account.
  - 3) Out of bed debts Recovery 30% of the amount is in respect of bed debts not allowed as deduction in earlier year.
  - 4) The opening written Down Value of the “block Of Machine” Was Rs. 1,00,000. The permissible Rate of Depreciation (for financial year 2016-17) as per Income –tax provisions is 15%.The machine which was sold during the year out of the said block was purchased at Rs. 80,000 in 2012-13.In books of accounts the depreciation is calculated at the rate of 20% on reducing balance method on the entire opening balance.
  - 5) 60% use of car is for personal purpose; shop expenses Rs.10,000 of car expenses. Admissible rate of depreciation on car is 15%,which has been fully charged to P&L A/c.
- Compute the taxable income from business and profession for A.Y. 2017-18

**OR**

Q-3 From the following Profit and loss account of shri Dhula(Age 31 years, Resident) for the year ending March31, 2017 ascertain his total income and tax liability. (14)

Particulars	Rs.	Particulars	Rs.
General Expenses	13,400	By Gross Profit	4,15,500
Bad Debts	22,000	Commission	8,600
Advance tax	2,000	Brokerage	37,000
Insurance	600	Sundry receipts	2,500
<b>Salary to Staff</b>	26,000	Bad Debts recovered	
Salary to X	51,000	(earlier allowed as	
Interest on Overdraft	4,000	deduction)	11,000
Interest on loan to Mrs. X	42,000	Interest on debentures	
Interest on Capital Of X	23,000	(Net amount	
Depreciation	48,000	Rs.22,500+ tax	
Advertisement Expenditure	7,000	deducted at source	
Contribution to employee's		Rs.2,500)	25,000
recognized provident		Interest on deposit with	
fund	13,000	a company (non-trade)	
Net Profit	2,60,600	(net interest Rs. 11,700	
		+ tax deducted at	
		source Rs.1,300)	13,000
	5,12,600		5,12,600

**Additional Information**

1. The amount of Depreciation allowable Rs.37,300 as per the Income tax Rules. It includes Depreciation on permanent sign board.
2. Advertisement expenditure includes Rs.3,000 being cost of permanent sign

board fixed on office premises.

3. Income of Rs. 4,500 accrued during the previous year, is not recorded in the Profit And loss Account.
4. X pays Rs. 6,000 as premium on own life insurance Policy of Rs.70,000
5. General expenses include (A) Rs. 500 given to Mrs. X for arranging a party in honour of a friend who has recently come from Canada.(B) Rs.1,000 being contribution to a political party.
6. loan was taken from Mrs. X for payment of arrears of Income tax.

Answer any **two** questions:

- Q-4
- 1) Valuations of inventories(AS-2)
  - 2) Provisions regarding setoff and carry forward losses.
  - 3) Explain in detail short term and long term capital gain.
  - 4) What is GST? Explain CGST and SGAT
- (12)

# J. Z. Shah Arts & H. P. Desai Commerce College, Amroli.

Internal Test 2017

M.Com. Sem - III (E.M.)

## Financial & Management Accounting Paper – VIII

Date :

Seat No. : \_\_\_\_\_

Time :

Total Marks : 50

### Q.1 Do as Directed:

(10)

(a) In the books of Pooja Ltd. cash transactions for the year 2017 are as follows:

Particulars	Rs.	Price Index
Opening cash balance	1,00,000	100
Cash sales	3,06,000	102
Paid to creditors	2,39,200	104
Paid expenses	20,000	105
Closing cash balance	1,46,800	105

Find out Monetary profit or loss about creditors from above particulars.

(b) Khusbu Ltd. supposes that a machine of total value of Rs. 50,00,000 is being in non use after 10 years. The life of this machine is 15 years and the estimated scrap value at the end of 15 years is about 4 % of net value. Estimated market price of this machine (at the end of 10 years) is Rs. 15,50,000. Find out profit or loss on retirement of machine and indicate its note under accounting standard 10.

2. Mansi Co. Ltd supplies their products in returnable containers. If, it is returned within two months, a credit of Rs. 120 at 80% of amount is charged out to the customers. A Container costs the company Rs. 90 and its life is estimated 7 years, at the end of which the scrap value is likely to be Rs. 13. The following information is provided to you: (15)

Particulars	Number of units
1. Containers with customers 31/3/2016	8,400
2. Containers with customers 31/3/2017	54,000
3. Containers sent to customers during the year	96,200
4. Containers returned by customers	44,400
5. Containers scraped useful life being over	1,600
6. Containers destroyed by fire	5,400
7. Containers with the company 31/3/2016	15,200

Containers purchased during the year, amounted to Rs. 36,00,000. Repair Expenses on containers returned Rs. 3,000. By disposing the scrap containers amount realized is Rs. 14,000.

From the above information prepare Containers Trading Account & Containers Provision Account.

**OR**

2. a) Write a note on: Important provisions of AS 10 related to Valuation of Assets. (6)

b) Priya Co. Ltd. has purchased equity shares of Rs. 10 at the rate of Rs. 120 (Right shares with dividend) from Aishwariya Ltd. On this purchase 1.5% brokerage and 1% stamp duty are paid. (9)

Another 30,000 equity shares at Rs. 140 are purchased with the same conditions; On this purchase also 2.5 % brokerage and 2% stamp duty are paid.

Thereafter, Aishwariya Ltd. issued another right share at the ratio of 1:1; Rs. 80 per share, which Priya Ltd. purchased and out of these shares, 20,000 shares the company has sold off with profit at the rate of Rs. 30. Aishwariya Ltd. declared 40% dividend on the face value of the old shares.

After that Priya Ltd. sold off 15,000 equity share at the rate of Rs. 110 per share and paid 3.50% brokerage on the sales.

Find out the investment price of the remaining shares and also find out profit or loss of the sold shares.



3. The following is the Balance sheet of Janki ltd. as on 1-1-2016 and Statement of income for the year ended as on 31-12-2016: (15)

**Balance Sheet as on 1-1-2016**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share Capital	1,75,000	Fixed Assets	1,24,000
Creditors	45,000	Stock	49,000
		Debtors	32,000
		Cash	15,000
	<b>2,20,000</b>		<b>2,20,000</b>

**Statement of Income for year ending on 31-12-2016**

Sales		3,20,000
Cost of goods sold		
Opening stock (FIFO)	49,000	
Purchases	1,46,000	
	1,95,000	
Less: Closing stock	(30,000)	1,65,000
Gross Profit on Sales		1,55,000
Administrative expenses	38,000	
+Depreciation (Machinery)	12,400	(50,400)
Retained Earnings		<b>1,04,600</b>

Balance of Debtors and Creditors remains same during the year. General Price Index was as follows: 1<sup>st</sup> Jan 2016: 125, 31<sup>st</sup> Dec 2016: 175, Average during the year: 140. After giving effects of changes in price level as per Current purchasing power method, prepare Final Accounts for the year 2016.

**OR**

3. A) Compute Gearing Adjustment on the basis of following details given below of Kajol Ltd. related for the year 2016: (5)

<b>Particulars</b>	<b>1/1/2016 (in Rs.)</b>	<b>31/12/16 (Current Cost in Rs.)</b>
Share capital (paid up)	3,80,000	6,80,000
Reserves	1,00,000	1,40,000
12% Debentures	2,00,000	2,00,000
Bank overdraft	1,80,000	2,20,000
Cash & bank balance	40,000	60,000

Cost of sales adjustment.....80,000.

Depreciation adjustment.....30,000.

Working capital adjustment.....30,000.

1,40,000

B.) Nirali Chemicals limited has stock of 4,000 casks in hand as on 1/4/2012 and stock of 3,000 casks with customers on the same date. Each cask is valued at Rs. 30. (5)

Company purchased 10,000 casks at Rs. 40 per cask during the year. 5,200 casks were returned by customers, while 6,000 casks were sent to the customers during the year.

400 casks damaged during the year from which 300 casks were repaired for reuse, at Rs. 12 per cask as repairing charge. Closing stock valued at Rs. 30 per cask after the provision of depreciation. All casks with the customers are returnable.

From the above information prepare Casks Stock Account.

C.) From the following particulars calculate historical cost of sales adjustments (COSA): (5)

<b>Particulars</b>	<b>Under Current Cost Accounting Rs.</b>	<b>Particulars</b>	<b>Price Index</b>
Stock on 1-1-2016	6,21,000	Opening	140
Stock on 31-12-2016	4,05,000	Average	170
Cost of goods sold	15,93,000	Closing	200

4. Write short notes on: **(Any Two)**

**(10)**

- (1) Foreign Currency Management
- (2) Types of Letter of Credit
- (3) Basic problems in International Financial Management
- (4) Current cost accounting method
- (5) MWCA & Backlog depreciation
- (6) Returnable and non-returnable containers

**ALL THE BEST**

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**Q. 1. Write answers of following question in very short : (10)**

1. What is economic development ?
2. What is human happiness index ?
3. Explain PQLI ?
4. What is Market Economy ?
5. What is laissez faire policy ?

**Q. 2. Define economic development and differentiate between economic growth and economic development. (13)**

**OR**

What are the various factors that are retarding the process of economic development ?

**Q. 3. What are the pre-requisites for economic development ? (13)**

**OR**

Discuss the theory of economic development given by David Recardo.

**Q. 4. Write Short Note (Any Two) (14)**

1. National Income as an indicator of economic development
2. Sustainable Development
3. Geometric Progression
4. Positive Checks for Population.



J. Z. Shah Arts & H. P. Desai Commerce College, Amroli

Internal Test ~ 2017

M. Com. Semester ~ I (EM)

Management Theory and Practice ~ I

Date : 14/09/2017

Time : 08:00 To 10:00

Roll No. ....

Total Marks : 50

(1) All answers are compulsory. (2) Right side number shows marks for each quest.

Q. 1. Answer in brief : (10)

- 1) State the problems of performance appraisal.
- 2) What is meant by knowledge management?
- 3) What is meant by career development?
- 4) States the types of fringe benefits.
- 5) Who can appraise the performance?

Q. 2. Explain: (Any two) (14)

- 1) Social system school
- 2) Quantitative measurement school
- 3) Positive effect of organization culture

Q. 3. A Explain importance of Discipline Management. (07)

B Explain the Paired comparison method of Performance Evaluation. (07)

OR

Q. 3. Explain the process of performance measurement of knowledge management (14)

Q. 4. Case-Study (12)

Mahek Enterprise Ltd is a large company manufacturing consumer goods under the leadership of Mr. Mehta. Mr. Mehta is a very good administrator who believes in human values and take every care to protect the self-respect and maintain the dignity of his employees. His behaviour with his subordinates has almost remained polite and full of etiquette. However, he is not happy with the performance of his engineers in charge of production. Though he was frustrated with the poor production situation, he decided to diagnose the problem and take remedial action. He consulted one of the expert also. After consultation with the expert, he gradually adopted a new policy indicating a shift from softness to hardness. Consequently, there was 100% improvement in the production, though there was still enough scope for the improvement. Inspired by the improvement in the production, Mr. Mehta became rough and tough with the employees. One day he was heard telling his engineer, "I am paying you Rs.50,000 per month but you

are not worth Rs. 500 to me. You do not know how to take work from supervisors. I want the job assigned to you to be finished by 4.00 p.m. tomorrow”.

Questions:

- (I) Identify the managerial problem involved in the above case.
- (II) Comment about the appropriateness of the managerial approach adopted by Mr. Mehta in the beginning.
- (III) Can you justify the behaviour of Mr. Mehta with his Engineer after improvement in production? Why?



**Q. 1. Answer in Brief : (10)**

- 1) State the characteristics of advertising
- 2) State point of purchase media
- 3) State effects of advertising on production
- 4) What is sales management ?
- 5) State the types of sales planning

**Q. 2.A "Advertising is promoting social welfare" Explain (06)**

**B Explain operational objectives of Advertising. (07)**

**OR**

**State the methods of appropriation of advertising cost. - Discuss (13)**

**Q. 3.A Discuss characteristics of personal selling (06)**

**B Explain process of sales planning (07)**

**OR**

**Q. 3.A Explain importance of salesmanship (06)**

**B Explain salesman workload approach for deciding sales force size (07)**

**Q. 4.A Write a short note (Any one) (06)**

- 1) Market Test method
- 2) Experts opinion method
- 3) Roll of advertising in modern business

**B Case Study : (08)**

Shiv medical equipment Ltd. wants to manufacture quality products such as Thermometer, Stathoscope, Machine for measuring sugar level, machine for measuring blood pressure. E.C.G. machine etc. Which are useful for doctors and hospitals. For advertising one of the mediums from T. V., Radio, Newspaper, Posters, Magazines, medical Journals to be used. Suggest on of them and give reason for selection - non selection.

