



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
Internal examination (2025-26)
B.Com.(B&F and FAA)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Tuesday, 02.12.2025	First	First	Advanced Accounting - I	10:30 am to 12:30 pm	1.1	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which of the following is treated as a capital expenditure?

- A. Routine repair of machinery
- B. Wages paid for installation of new machinery
- C. Salaries of factory workers
- D. Office stationery

(II) Under the principle of Conservatism, closing stock is valued at:

- A. Cost only
- B. Market price only
- C. Lower of cost or market price
- D. Higher of cost or market price

(III) When goods are sent by Head Office to a branch at invoice price, the "Loading" refers to:

- A. Freight charged on goods
- B. Excess of cost price over invoice price
- C. Excess of invoice price over cost price
- D. Branch's profit on sales

(IV) In the Manufacturing Account, which of the following appears on the debit side?

- A. Sale of finished goods
- B. Opening stock of finished goods
- C. Cost of raw materials consumed
- D. Gross profit

(V) According to AS-9 (Revenue Recognition), revenue from the sale of goods is recognized when:

- A. Cash is received from the customer
- B. Goods are delivered and significant risks and rewards are transferred
- C. Invoice is prepared
- D. Order is received from the customer

Q.1 (B) Explain the Concepts of (5 Marks)

- I. What is the basic difference between capital expenditure and revenue expenditure?
- II. What is meant by valuing stock at "cost or net realizable value, whichever is lower"?
- III. Explain the concept of invoice pricing in the Branch Accounting.
- IV. Explain the concept of factory overheads.
- V. Explain the concept of transfer of significant risk & reward.

Q.2 Classify the following items into Capital Expenditure, Revenue Expenditure, Capital Receipt, or Revenue Receipt. Give reasons for each classification. (10 Marks)

1. Purchase of machinery for Rs. 1,20,000.
2. Repairs of machinery for Rs. 15,000.
3. Wages paid for installation of new machinery Rs. 5,000.
4. Loan received from bank Rs. 2,50,000.
5. Repainting of office building Rs. 25,000.
6. Amount received from sale of old furniture Rs. 80,000.
7. Advertisement expenses expected to give benefit for 3 years Rs. 18,000.
8. Commission received Rs. 12,000.

9. Extension of factory building Rs. 35,000.

10. Purchase of raw materials Rs. 50,000.

Or

Explain in detail the concepts of Capital and Revenue items. Distinguish between Capital Expenditure and Revenue Expenditure, giving suitable examples. Also discuss why this classification is important in accounting. (10 Marks)

Q.3 Prepare the Stores Ledger for Material 'X' using the *Simple Average Method* from the following transactions and find the value of closing stock: (10 Marks)

Date	Particulars	Quantity (Units)	Rate (₹)
1 Jan	Opening Stock	200	10
4 Jan	Purchase	300	12
7 Jan	Issue	250	—
10 Jan	Purchase	250	14
15 Jan	Issue	200	—
20 Jan	Purchase	150	15
25 Jan	Issue	100	—

Required:

1. Prepare the Stores Ledger using the Simple Average Method, showing receipts, issues, average rates, and balances.
2. Calculate the value of closing stock.

Or

Explain the different methods of inventory valuation used in accounting. Discuss their advantages, disadvantages, and situations in which each method is most appropriate. (10 Marks)

Q.4 RMG Ltd, sends goods to its Dependent branch. Goods are sent at invoice price which is cost plus 20%. From the following details prepare all the necessary accounts in the books of H.O and show all your workings clearly. Depreciation will be provided on furniture @10% p.a.

Balances	Amount (₹)
Opening stock	4,20,000
Closing stock	2,10,000
Opening Debtors	80,000
Closing Debtors	1,00,000
Opening Furniture	50,000
Goods sent to branch	2,40,000
Return from debtors	10,000
Discount allowed to debtors	2,000
Cash sale	2,00,000
Credit sale	3,50,000
Expenses paid by Head office:	
Salary	5,000
Stationery and printing	4,000
Other petty expenses	11,000

Furniture purchased on 1st October out of cash sales and cash collected from debtors of Rs. 20,000. (10 Marks)

Or

Explain the different methods of inventory valuation used in accounting. Discuss their advantages, disadvantages, and situations in which each method is most appropriate. (10 Marks)

Q.5 The following is the trial balance of M/s ABC Ltd. as on 31st March 2025: (10 Marks)

Particulars	Debit (₹)	Credit (₹)
Opening Stock of Raw Materials	50,000	—
Purchase of Raw Materials	1,20,000	—
Wages (Direct)	60,000	—

Factory Rent & Rates	10,000	—
Factory Lighting & Power	5,000	—
Factory Machinery (at cost)	1,00,000	—
Depreciation on Machinery	—	10,000
Carriage on Purchases	5,000	—
Salaries (Office)	12,000	—
Rent & Rates (Office)	3,000	—
Selling & Distribution Expenses	8,000	—
Sales	—	3,00,000
Cash in Hand	6,000	—
Cash at Bank	20,000	—
Debtors	25,000	—
Creditors	—	15,000
Capital	—	1,50,000

Additional Information:

1. Closing Stock of Raw Materials: ₹40,000
2. Closing Stock of Finished Goods: ₹30,000

Prepare:

1. Manufacturing Account
2. Trading Account,
3. Profit & Loss Account
4. Balance Sheet as on 31st March 2025

Or

Explain the structure and components of the final accounts of a manufacturing concern. Discuss the purpose of preparing a Manufacturing Account, Trading Account, Profit & Loss Account, and Balance Sheet.



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
Internal examination (2025-26)
B.Com.(Management Studies)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Tuesday, 02.12.2025	First	First	Introduction to Financial Accounting	10:30 am to 12:30 pm	1.1	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which accounting concept assumes that the business will continue for a long period of time?

- A) Consistency
- B) Going Concern
- C) Prudence
- D) Dual Aspect

(II) A Trial Balance is prepared to:

- A) Detect all errors
- B) Check arithmetical accuracy
- C) Prepare journals
- D) Prepare cash book

(III) Interest on Drawings will appear in:

- A) Trading Account
- B) Profit & Loss Account debit side
- C) Profit & Loss Account credit side
- D) Balance Sheet assets side

(IV) Tally ERP-9 follows which accounting system?

- A) Single entry system
- B) Double entry system
- C) Cash basis only
- D) Accrual basis only

(V) Cheques issued but not presented for payment will:

- A) Increase the cash book balance
- B) Increase the passbook balance
- C) Decrease the passbook balance
- D) Decrease the cash book balance

Q.1 (B) Explain the Concepts of (5 Marks)

I. What is the Going Concern Concept?

II. What is meant by a Cash Book?

III. What is a Ledger?

IV. What is Gross Profit?

V. What is an Accounting Voucher in Tally?

Q.2 From the following transactions, pass Journal Entries (10 marks):

1. Commenced business with cash ₹1,00,000
2. Purchased goods for cash ₹20,000
3. Purchased goods on credit from Rohan Traders ₹15,000
4. Sold goods for cash ₹30,000
5. Sold goods on credit to Meera ₹18,000
6. Paid rent ₹5,000
7. Deposited cash into bank ₹25,000
8. Paid wages ₹3,500

9. Withdrawn cash for personal use ₹2,000
10. Purchased furniture for ₹8,000 in cash

Or

(10 Marks)

Explain any 5 accounting concepts and conventions in detail.

Q.3 From the following information, prepare a Bank Reconciliation Statement as on 31st March 2025:

1. Balance as per Cash Book (Bank Column) ₹15,800
2. Cheques issued but not presented for payment ₹4,200
3. Cheques deposited but not yet cleared ₹3,600
4. Bank charges entered only in Pass Book ₹350
5. Interest credited by bank not recorded in Cash Book ₹500
6. A cheque deposited of ₹2,000 was dishonoured, not recorded in Cash Book

Required: Prepare the Bank Reconciliation Statement

Or

Explain the meaning and importance of a Ledger and a Trial Balance. Discuss how posting is done from the journal to the ledger and how errors are identified through a Trial Balance. (10 Marks)

Q.4 Explain the structure and purpose of the Final Accounts of a Sole Proprietor. In your answer, describe the Trading Account, Profit & Loss Account, and Balance Sheet, along with their components and significance. (10 Marks)

Or

From the following Trial Balance of M/s Sharma & Verma (a partnership firm), prepare:

- (i) Trading Account
- (ii) Profit & Loss Account
- (iii) Balance Sheet for the year ended 31st March 2025.

(10 Marks)

Trial Balance (as on 31 March 2025)

Particulars	Debit (₹)	Credit (₹)
Capital – Sharma	—	60,000
Capital – Verma	—	40,000
Drawings – Sharma	6,000	—
Drawings – Verma	4,000	—
Opening Stock	20,000	—
Purchases	85,000	—
Sales	—	1,40,000
Wages	12,000	—
Salaries	10,000	—
Rent	5,000	—
Postage	1,500	—
Debtors	25,000	—
Creditors	—	18,500
Furniture	15,000	—
Cash in Hand	6,000	—
Closing Stock (given)	30,000	—

Q.5 What is Tally ERP-9? Explain its basic purpose in accounting. (10 Marks)

Or

List any four important features of Tally ERP-9.



Satyam College of Education, Noida
NAAC Accredited B++
Affiliated to SNDT Women's University, Mumbai

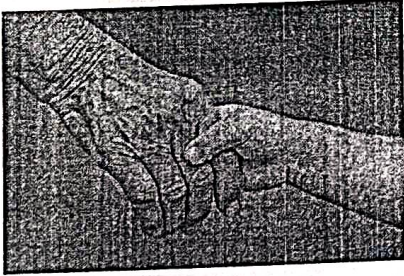
Day & Date	Semester	Subject Name	Time	Code	Marks
3/12/25 Wednesday	First	Content Writing in English – I (English Medium students)	10:30am 12:30pm	– 1.6	MM:50

Ques 1. Answer any 3 out of 4 : (10 * 3= 30 marks)

- Explain the significance of Content writing with example (10 marks)
- Discuss the purpose & role of a content writer? (10 marks)
- Explain in detail the language skills required in content writing.
- Mention the fundamental internet skills and explain with examples.

Ques 2. Short Answer Questions: Answer any 3 out of 4 (5 * 3= 15)

- Create an advertisement on any beauty product of your choice.
- Role of content writer?
- Types of contents and their formats.
- Write a caption for the following:



Ques3. Choose the correct option (5 * 1= 5 marks)

- True or False:** Every caption should have a 'headline' to serve as a title for the photo.
- When writing a caption, what verb tense should be used to describe the action in the photo?
 - Present tense
 - Past tense
 - Future tense
 - Present perfect tense

- c. What is content writing primarily focused on?
- (i) Writing short stories for personal projects
 - (ii) Creating engaging, informative, or persuasive text for a target audience
 - (iii) Writing technical manuals exclusively
 - (iv) Publishing random content
- d. Which of the following is a web browser?
- i. Google.com
 - ii. Microsoft word
 - iii. Google chrome
 - iv. Facebook.com
- e. What does SEO stand for in content writing?
- i. Social Engagement Optimization
 - ii. Search Engine Optimization
 - iii. Sharing Exciting Offers
 - iv. Superb Editorial Output



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++
Affiliated to SNDT Women's University Mumbai
Bachelor of Commerce (Batch 2025-28)

Day&Date	Semester	Subject Name	Time	Code	Marks
03.12.25 Wednesday	First	SEC Financial Planning	10:30am to 12:30pm	10720111	50

Question.1 (A) Objective Types (MCQs)

(5 marks)

- i. are the portion of income left aside by people for future expenditures.
1. Money
 2. Saving
 3. Funds
 4. Assets
- ii. Which of the following is not the step of spending management?
1. Start with budget
 2. Save for emergency
 3. Avoid impulse buying.
 4. Pay credit card bills on time.
- iii. Value of rupee today will not be equal to the value of rupee tomorrow is
1. Future value of money
 2. Present value
 3. Time value of money
 4. None of above
- iv. Types of funds transfer are
1. NEFT
 2. RTGS
 3. IMPS
 4. all of above
- v. Term PONZI originates from the swindler named
1. Charles Ponzi
 2. Cambridge Ponzi
 3. canva Ponzi
 4. none of above

Ques.1 (B) Explain the following

(5 Marks)

1. Explain Ponzi scheme
2. explain credit card
3. explain Time value of money
4. explain saving
5. explain UPI & Digital wallets

Question 2. What do you understand by term time value of money? Write the relevance of time value of money.

OR

Explain spending management. Also write steps in spending management. (10 marks)

Question 3. Discuss Five Banking Products and services. (10 marks)

OR

Describe the use of Credit card, Debit card & net banking.

Question 4. Evaluate Red flags of Ponzi scheme. (10 marks)

OR

Analysis the precautions to be taken against Ponzi Schemes.

Question 5. Apply your knowledge to become a Financial discipline with money with relevant points. (10 marks)

OR

CASE STUDY: Find the present value of the following future cash flows if discount rate is 10%.

YEARS	CASH FLOW
1	2500
2	3400
3	1800
4	1500
5	2700



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
External examination (2025-26)
B.Com.(Management)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Monday, 08.12.2025	First	First	Introduction to Financial Accounting	10:30 am to 12:30 pm	10121111	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which accounting principle dictates that a transaction must be recorded at its original cost?

- A) Revenue Recognition
- B) Cost Concept
- C) Materiality
- D) Conservatism

(II) The process of transferring entries from the Journal to the Ledger is known as:

- A) Balancing
- B) Rectification
- C) Posting
- D) Journalising

(III) Carriage Inwards is shown on the:

- A) Debit side of Profit & Loss Account
- B) Credit side of Trading Account
- C) Debit side of Trading Account
- D) Assets side of Balance Sheet

(IV) Which of the following is a real account?

- A) Capital Account
- B) Salaries Account
- C) Machinery Account
- D) Rent Received Account

(V) A favourable bank balance in the Cash Book means:

- A) Debit Balance
- B) Credit Balance
- C) Zero Balance
- D) Either Debit or Credit

Q.1 (B) Explain the Concepts of (5 Marks)

I. What is the Business Entity Concept?

II. What is a Journal?

III. What is a Credit Note?

Particulars	Debit (₹)	Credit (₹)
Purchases	1,50,000	—
Sales	—	2,80,000
Wages	20,000	—
Salaries	15,000	—
Commission Received	—	5,000
Rent Paid	8,000	—
Debtors	30,000	—
Creditors	—	25,000
Plant & Machinery	50,000	—
Cash in Hand	12,000	—
Total	3,35,000	3,35,000

Adjustment: Closing Stock on 31st March 2025 was valued at ₹45,000.
Furniture closing value is 45,000 and Cash at Bank is 40,000

Q.5 What is Tally ERP-9? Explain its basic purpose and significance in modern business accounting. Discuss its role in GST compliance. (10 Marks)

Or

List any four important features of Tally ERP-9 and explain their relevance to a business.

IV. What is Net Profit?

V. What is a Payment Voucher in Tally?

Q.2 Journal Entries (10 Marks)

From the following transactions, pass Journal Entries :

1. Started business with Cash ₹80,000 and Furniture ₹10,000.
2. Purchased goods on credit from Suresh ₹25,000.
3. Paid insurance premium ₹2,000.
4. Sold goods for cash ₹15,000.
5. Withdrew cash from the bank for office use ₹10,000.
6. Paid Suresh ₹24,500 in full settlement of his account of ₹25,000.
7. Paid salary ₹7,000.
8. Sold goods on credit to Rahul ₹12,000.
9. Received commission ₹1,000.
10. Purchased a machine for ₹20,000 and paid by cheque.

Or

Explain any 5 accounting concepts and conventions in detail.

Q.3 From the following information, prepare a Bank Reconciliation Statement for ABC Traders as on 31st March 2025. (10 Marks)

1. Balance as per Cash Book (Bank Column) was ₹28,500 (Debit).
2. Cheques amounting to ₹5,000 were issued but had not been presented to the bank for payment.
3. Cheques totalling ₹3,200 were deposited into the bank but were not yet credited by the bank.
4. Bank directly debited an insurance premium of ₹800 from the account, but this was not recorded in the Cash Book.
5. A customer directly deposited ₹4,000 into the bank account, which was only recorded in the Pass Book.
6. The bank charged ₹200 for service charges, which appeared only in the Pass Book.

Or

Explain the purpose and features of a Ledger and a Trial Balance. Discuss how the balancing of ledger accounts is done and what are the limitations of a Trial Balance in detecting errors.

Q.4 Explain the structure and purpose of the Final Accounts of a Sole Proprietor. In your answer, describe the adjustments that are typically made and how they affect the Trading Account, Profit & Loss Account, and Balance Sheet. (10 Marks)

Or

From the following Trial Balance of Mr. Anand, prepare:

- (i) Trading Account
 - (ii) Profit & Loss Account
 - (iii) Balance Sheet for the year ended 31st March 2025.
- Trial Balance (as on 31 March 2025)

Particulars	Debit (₹)	Credit (₹)
Capital	—	1,10,000
Drawings	10,000	—
Opening Stock	40,000	—

Particulars	Debit (₹)	Credit (₹)
Purchases	1,50,000	—
Sales	—	2,80,000
Wages	20,000	—
Salaries	15,000	—
Commission Received	—	5,000
Rent Paid	8,000	—
Debtors	30,000	—
Creditors	—	25,000
Plant & Machinery	50,000	—
Cash in Hand	12,000	—
Total	3,35,000	3,35,000

Adjustment: Closing Stock on 31st March 2025 was valued at ₹45,000.
Furniture closing value is 45,000 and Cash at Bank is 40,000

Q.5 What is Tally ERP-9? Explain its basic purpose and significance in modern business accounting. Discuss its role in GST compliance. (10 Marks)

Or
List any four important features of Tally ERP-9 and explain their relevance to a business.



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
External examination (2025-26)
B.Com.(Management)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Monday, 08.12.2025	First	First	Introduction to Financial Accounting	10:30 am to 12:30 pm	1.1	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which accounting principle dictates that a transaction must be recorded at its original cost?

- A) Revenue Recognition
- B) Cost Concept
- C) Materiality
- D) Conservatism

(II) The process of transferring entries from the Journal to the Ledger is known as:

- A) Balancing
- B) Rectification
- C) Posting
- D) Journalising

(III) Carriage Inwards is shown on the:

- A) Debit side of Profit & Loss Account
- B) Credit side of Trading Account
- C) Debit side of Trading Account
- D) Assets side of Balance Sheet

(IV) Which of the following is a real account?

- A) Capital Account
- B) Salaries Account
- C) Machinery Account
- D) Rent Received Account

(V) A favourable bank balance in the Cash Book means:

- A) Debit Balance
- B) Credit Balance
- C) Zero Balance
- D) Either Debit or Credit

Q.1 (B) Explain the Concepts of (5 Marks)

I. What is the Business Entity Concept?

II. What is a Journal?

III. What is a Credit Note?



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
External examination (2025-26)
B.Com. (FAA and B&F)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Monday, 08.12.2025	First	First	Basics of Accounting Paper – I	10:30 am to 12:30 pm	10120211	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which of the following is treated as a Capital Expenditure?

- A. Routine repair of machinery
- B. Wages paid for installation of new machinery
- C. Salaries of factory workers
- D. Office stationery

(II) Under the principle of Conservatism, closing stock is valued at:

- A. Cost only
- B. Market price only
- C. Lower of cost or market price
- D. Higher of cost or market price

(III) When goods are sent by Head Office to a branch at invoice price, the "Loading" refers to:

- A. Freight charged on goods
- B. Excess of cost price over invoice price
- C. Excess of invoice price over cost price
- D. Branch's profit on sales

(IV) In the Manufacturing Account, which of the following appears on the Debit side?

- A. Sale of finished goods
- B. Opening stock of finished goods
- C. Cost of raw materials consumed
- D. Gross profit

(V) According to AS-9 (Revenue Recognition), revenue from the sale of goods is recognized when:

- A. Cash is received from the customer
- B. Goods are delivered and significant risks and rewards are transferred
- C. Invoice is prepared
- D. Order is received from the customer

Q.1 (B) Explain the Concepts (5 Marks)

I. What is the basic difference between Capital Expenditure and Revenue Expenditure?

II. What is meant by valuing stock at "cost or net realizable value, whichever is lower"?

III. Explain the concept of invoice pricing in the Branch Accounting.

IV. Explain the concept of factory overheads.

V. Explain the concept of transfer of significant risk & reward.

Q.2 Capital and Revenue Items (10 Marks)

Classify the following items into Capital Expenditure, Revenue Expenditure, Capital Receipt, or Revenue Receipt. Give reasons for each classification.

1. Purchase of machinery for ₹1,20,000.
2. Repairs of machinery for ₹15,000.
3. Wages paid for installation of new machinery ₹5,000.
4. Loan received from bank ₹2,50,000.
5. Repainting of office building ₹25,000.
6. Amount received from sale of old furniture ₹80,000.

2. Prepare the Pune Branch Account.
3. Calculate the Loading (Stock Reserve) for all relevant items.
4. Calculate Depreciation on Furniture at 10% p.a.

Or

Why Branch accounting is important? What Invoice pricing Explain why HO sends Goods at Invoice price?

Q.5 Explain the structure and components of the final accounts of a manufacturing concern. Discuss the purpose of preparing a Manufacturing Account, Trading Account, Profit & Loss Account, and Balance Sheet. (10 Marks)

Or

The following Trial Balance and additional information relate to M/s Easy Build Industries for the year ended 31st March 2025:

Particulars	Debit (₹)	Credit (₹)
Capital	—	1,00,000
Drawings	10,000	—
Opening Stock of Raw Materials	30,000	—
Purchase of Raw Materials	1,20,000	—
Direct Wages	40,000	—
Factory Rent	10,000	—
Office Salaries	8,000	—
Sales of Finished Goods	—	2,50,000
Plant and Machinery (Factory)	50,000	—
Debtors	15,000	—
Creditors	—	18,000
Cash at Bank	35,000	—
Total	3,18,000	3,18,000

Additional Information:

1. Closing Stock as on 31st March 2025:
 - o Raw Materials: ₹25,000
 - o Finished Goods: ₹40,000
2. Depreciate Plant and Machinery by 10% p.a.

Required:

Prepare the following statements of M/s EasyBuild Industries for the year ended 31st March 2025:

1. Manufacturing Account
2. Trading Account
3. Profit & Loss Account
4. Balance Sheet

Day
M
08.

It
C
(

7. Advertisement expenses expected to give benefit for 3 years ₹18,000.
8. Commission received ₹12,000.
9. Extension of factory building ₹35,000.
10. Purchase of raw materials ₹50,000.

Or

Explain in detail the concepts of Capital and Revenue items. Distinguish between Capital Expenditure and Revenue Expenditure, giving suitable examples. Also discuss why this classification is important in accounting.

Q.3 Stores Ledger (Simple Average Method) (10 Marks)

Prepare the Stores Ledger for Material 'X' using the Simple Average Method from the following transactions and find the value of closing stock:

Date	Particulars	Quantity (Units)	Rate (₹)
1 Jan	Opening Stock	200	10
4 Jan	Purchase	300	12
7 Jan	Issue	250	—
10 Jan	Purchase	250	14
15 Jan	Issue	200	—
20 Jan	Purchase	150	15
25 Jan	Issue	100	—

Required:

1. Prepare the Stores Ledger using the Simple Average Method, showing receipts, issues, average rates, and balances.
2. Calculate the value of closing stock.

Or

Explain the different methods of inventory valuation used in accounting (LIFO, FIFO, Weighted Average). Discuss their advantages, disadvantages, and situations in which each method is most appropriate.

Q.4 Branch Accounting (Debtors Method) (10 Marks)

Gagan Ltd, Head Office (H.O.) in Mumbai, operates a dependent branch in Pune. H.O. sends goods to the Pune branch at Cost plus 25%. The branch sells both for cash and on credit, and all cash collected is remitted to H.O. From the following details, prepare the Pune Branch Account in the books of H.O. to ascertain the profit or loss of the branch for the year ended 31st March 2025.

Particulars	Amount (₹)
Opening Stock (at Invoice Price)	1,20,000
Opening Debtors	40,000
Goods Sent to Branch (at Invoice Price)	3,00,000
Cash Sales	1,50,000
Credit Sales	4,00,000
Cash collected from Debtors	3,50,000
Returns from Debtors	10,000
Discount allowed to Debtors	5,000
Bad Debts	5,000
Furniture (Opening)	20,000
Branch Expenses paid by H.O. (Rent, Salaries, etc.)	25,000
Furniture purchased by H.O. for Branch on 1st October 2024	10,000
Closing Stock (at Invoice Price)	90,000

Required:

1. Prepare the Memorandum Branch Debtors Account to find out the Closing Debtors and Cash Collection from Debtors (if any discrepancy exists).

7. Advertisement expenses expected to give benefit for 3 years ₹18,000.
8. Commission received ₹12,000.
9. Extension of factory building ₹35,000.
10. Purchase of raw materials ₹50,000.

Or

Explain in detail the concepts of Capital and Revenue items. Distinguish between Capital Expenditure and Revenue Expenditure, giving suitable examples. Also discuss why this classification is important in accounting.

Q.3 Stores Ledger (Simple Average Method) (10 Marks)

Prepare the Stores Ledger for Material 'X' using the Simple Average Method from the following transactions and find the value of closing stock:

Date	Particulars	Quantity (Units)	Rate (₹)
1 Jan	Opening Stock	200	10
4 Jan	Purchase	300	12
7 Jan	Issue	250	—
10 Jan	Purchase	250	14
15 Jan	Issue	200	—
20 Jan	Purchase	150	15
25 Jan	Issue	100	—

Required:

1. Prepare the Stores Ledger using the Simple Average Method, showing receipts, issues, average rates, and balances.
2. Calculate the value of closing stock.

Or

Explain the different methods of inventory valuation used in accounting (LIFO, FIFO, Weighted Average). Discuss their advantages, disadvantages, and situations in which each method is most appropriate.

Q.4 Branch Accounting (Debtors Method) (10 Marks)

Gagan Ltd, Head Office (H.O.) in Mumbai, operates a dependent branch in Pune. H.O. sends goods to the Pune branch at Cost plus 25%. The branch sells both for cash and on credit, and all cash collected is remitted to H.O. From the following details, prepare the Pune Branch Account in the books of H.O. to ascertain the profit or loss of the branch for the year ended 31st March 2025.

Particulars	Amount (₹)
Opening Stock (at Invoice Price)	1,20,000
Opening Debtors	40,000
Goods Sent to Branch (at Invoice Price)	3,00,000
Cash Sales	1,50,000
Credit Sales	4,00,000
Cash collected from Debtors	3,50,000
Returns from Debtors	10,000
Discount allowed to Debtors	5,000
Bad Debts	5,000
Furniture (Opening)	20,000
Branch Expenses paid by H.O. (Rent, Salaries, etc.)	25,000
Furniture purchased by H.O. for Branch on 1st October 2024	10,000
Closing Stock (at Invoice Price)	90,000

Required:

1. Prepare the Memorandum Branch Debtors Account to find out the Closing Debtors and Cash Collection from Debtors (if any discrepancy exists).

2. Prepare the Pune Branch Account.
3. Calculate the Loading (Stock Reserve) for all relevant items.
4. Calculate Depreciation on Furniture at 10% p.a.

Or

Why Branch accounting is important? What Invoice pricing Explain why HO sends Goods at Invoice price?

Q.5 Explain the structure and components of the final accounts of a manufacturing concern. Discuss the purpose of preparing a Manufacturing Account, Trading Account, Profit & Loss Account, and Balance Sheet. (10 Marks)

Or

The following Trial Balance and additional information relate to M/s Easy Build Industries for the year ended 31st March 2025:

Particulars	Debit (₹)	Credit (₹)
Capital	—	1,00,000
Drawings	10,000	—
Opening Stock of Raw Materials	30,000	—
Purchase of Raw Materials	1,20,000	—
Direct Wages	40,000	—
Factory Rent	10,000	—
Office Salaries	8,000	—
Sales of Finished Goods	—	2,50,000
Plant and Machinery (Factory)	50,000	—
Debtors	15,000	—
Creditors	—	18,000
Cash at Bank	35,000	—
Total	3,18,000	3,18,000

Additional Information:

1. Closing Stock as on 31st March 2025:
 - o Raw Materials: ₹25,000
 - o Finished Goods: ₹40,000
2. Depreciate Plant and Machinery by 10% p.a.

Required:

Prepare the following statements of M/s EasyBuild Industries for the year ended 31st March 2025:

1. Manufacturing Account
2. Trading Account
3. Profit & Loss Account
4. Balance Sheet



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
External examination (2025-26)
B.Com. (FAA and B&F)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Monday, 08.12.2025	First	First	Advanced Accounting - I	10:30 am to 12:30 pm	1.1	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which of the following is treated as a Capital Expenditure?

- A. Routine repair of machinery
- B. Wages paid for installation of new machinery
- C. Salaries of factory workers
- D. Office stationery

(II) Under the principle of Conservatism, closing stock is valued at:

- A. Cost only
- B. Market price only
- C. Lower of cost or market price
- D. Higher of cost or market price

(III) When goods are sent by Head Office to a branch at invoice price, the "Loading" refers to:

- A. Freight charged on goods
- B. Excess of cost price over invoice price
- C. Excess of invoice price over cost price
- D. Branch's profit on sales

(IV) In the Manufacturing Account, which of the following appears on the Debit side?

- A. Sale of finished goods
- B. Opening stock of finished goods
- C. Cost of raw materials consumed
- D. Gross profit

(V) According to AS-9 (Revenue Recognition), revenue from the sale of goods is recognized when:

- A. Cash is received from the customer
- B. Goods are delivered and significant risks and rewards are transferred
- C. Invoice is prepared
- D. Order is received from the customer

Q.1 (B) Explain the Concepts (5 Marks)

- I. What is the basic difference between Capital Expenditure and Revenue Expenditure?
- II. What is meant by valuing stock at "cost or net realizable value, whichever is lower"?
- III. Explain the concept of invoice pricing in the Branch Accounting.
- IV. Explain the concept of factory overheads.
- V. Explain the concept of transfer of significant risk & reward.

Q.2 Capital and Revenue Items (10 Marks)

Classify the following items into Capital Expenditure, Revenue Expenditure, Capital Receipt, or Revenue Receipt. Give reasons for each classification.

1. Purchase of machinery for ₹1,20,000.
2. Repairs of machinery for ₹15,000.
3. Wages paid for installation of new machinery ₹5,000.
4. Loan received from bank ₹2,50,000.
5. Repainting of office building ₹25,000.
6. Amount received from sale of old furniture ₹80,000.



SATYAM COLLEGE OF EDUCATION

NAAC Accredited B++

Affiliated to SNDT Women's University Mumbai

B.A & B.Com (OEC) (Batch 2025-28)

External Examination (College Level)

Day&Date	Semester	Subject Name	Time	Code	Marks
10.12.2025 Wednesday	First	Cuisines of India-I	10:30am to 12:30pm	10430111	50

Instruction :

Write the answers to any two of the following questions

(30 Marks)

निम्नलिखित में से किसी दो प्रश्नों के उत्तर लिखिए।

Q 1. Explain how the hot desert climate and lack of water in Rajasthan have affected the food people eat there. Give examples of famous Rajasthani dishes (15 Marks)

समझाइए कि राजस्थान की गर्म मरुस्थलीय जलवायु और पानी की कमी ने वहाँ के खाने को कैसे प्रभावित किया है। अपने उत्तर में कुछ प्रसिद्ध राजस्थानी व्यंजनों के उदाहरण भी दीजिए।

Q 2. Explain the features of Kashmiri Wazwan and discuss its social and cultural importance. (15 Marks)

कश्मीरी 'वज़वान' की विशेषताओं को स्पष्ट कीजिए तथा इसकी सामाजिक और सांस्कृतिक महत्ता पर चर्चा कीजिए।

Q 3. Compare the cuisines of any two Indian states of your choice and highlight their similarities and differences. (15 Marks)

भारत के किसी भी दो राज्यों के व्यंजनों की तुलना कीजिए तथा उनकी समानताओं और भिन्नताओं को स्पष्ट कीजिए।

Write the answers to any two of the following questions

(20 Marks)

निम्नलिखित में से किसी दो प्रश्नों के उत्तर लिखिए।

Q 1. Gujarati cuisine is known for its balance of sweet and savory tastes. Explain this statement with suitable examples. (10 Marks)

गुजराती व्यंजन अपनी मिठास और नमकीन स्वाद के संतुलन के लिए प्रसिद्ध हैं। इस कथन की उपयुक्त उदाहरणों सहित व्याख्या कीजिए।

Q 2. Dal-Baati-Churma is considered the identity of Rajasthani cuisine. Discuss the preparation method and cultural relevance of this combination. (10 Marks)

'दल-बाटी-चूरमा' को राजस्थानी भोजन की पहचान माना जाता है। इसके निर्माण-प्रक्रिया और सांस्कृतिक महत्त्व पर चर्चा कीजिए।

Q 3. Food reflects culture. Analyse this statement with reference to any two cuisines from the syllabus. (10 Marks)

भोजन संस्कृति का दर्पण होता है। पाठ्यक्रम में शामिल किसी भी दो व्यंजनों के संदर्भ में इस कथन का विश्लेषण कीजिए।



Satyam College of Education
NAAC Accredited B++
Affiliated to SNDT Women's University Mumbai
Bachelor of Commerce (Batch 2025-28)

External Examination

Day&Date	Semester	Subject Name	Time	Code	Marks
12/12/25 Friday	1st	Basic of Stock Market Operation (ECONOMICS)	10:30a.m- 12:30p.m	10710601	50

Q 1. Answer the following (Any Two) (Marks-30)

(a) "The stock market deals with a wide variety of securities." Elaborate this statement by describing the different types of securities. (15 Marks)

(b) What are Order-Driven Market Systems and Quote-Driven Markets and how do they differ from each other? Discuss in detail. (15 marks)

(c) Describe the following:

1. Shares
2. Stock Exchange
3. Market Participants

(5x3 Marks)

Q2. Answer the following (Any Two) (Marks-20)

(a) Explain what an Initial Public Offering (IPO) is and discuss the key advantages and disadvantages of issuing an IPO under SEBI regulations in India. (10 Marks)

(b) Describe the role of market regulators in the stock market and provide an overview of the regulators of different countries. (10 Marks)

(c) Explain the various functions of stockbrokers in the securities market. (10 Marks)



Satyam College of Education, Noida
NAAC Accredited B++
Affiliated to SNDT Women's University, Mumbai
B.com. (2025-28)

External Examination (College Level)

Day & Date	Semester	Subject Name	Time	Code	Marks
12/12/2025 Friday	First	SEC - FINANCIAL PLANNING	10:30 AM TO 12:30 PM	10720111	50

Question.1

(05 marks)

(A) Objective Types (MCQs)

i. Is the art of controlling & improving the ways in which the person spends his money with the intent to derive maximum value.

1. Money
2. Assets
3. Funds
4. Spending management.

ii. what is today's value of cash flow which will be received in the future?

1. Present value.
2. Future value
3. Cash value
4. Annuity value.

iii. Value of rupee today will not be equal to the value of rupee tomorrow is

1. Future value of money
2. Present value
3. Time value of money
4. None of above

iv. Ponzi scheme is an investment that pays existing investors with funds collected from new investors.

1. process
2. fraud
3. scheme
4. none of above

v. Types of funds transfer are

1. NEFT
2. RTGS
3. IMPS
4. all of above

Q.1 (B) Explain Concepts

(05)

1. explain Debit card
2. Explain financial frauds.

3. explain saving
4. explain UPI.
5. explain present value.

Question 2.

(10 marks)

Apply your knowledge to become a Financial discipline with money with relevant points.

OR

CASE STUDY: Find the present value of the following future cash flows if discount rate is 10% .

YEARS	CASH FLOW
1	2500
2	3400
3	1800
4	1500
5	2700

Question 3.

(10 marks)

Explain Ponzi schemes with its Red flags issued by securities & exchange commission.

OR

Explain the precautions to be taken against Ponzi Schemes.

Question 4.

(10 marks)

Discuss Five retail Banking products and services .

OR

Describe the use of net banking, NEFT, Digital wallet, credit card.

Question 5.

(10 marks)

What do you understand by term time value of money? Illustrate present value of multiple future cash flows if discounting rate is 10%.

OR

Explain spending management. Also write steps in spending management.



SATYAM COLLEGE OF EDUCATION

NAAC Accredited B++

Affiliated to SNDT Women's University Mumbai

Bachelor of Commerce (Batch 2024-27)

Repeater Examination

Day&Date	Semester	Subject Name	Time	Code	Marks
04/11/2025 (Tuesday)	Second	Principles and Practices of Banking	10:30am to 1:00pm 12:30 pm	20120211	50

Attempt all the questions

Q 1. (A) Objective Type (Marks-05)

i. Which is not part of Negotiable Instrument Act, 1881?

(a) Cheque (b) Currency Note (c) Demand Draft (d) Promissory Note

ii. Which is the most secure way of payment through cheque?

(a) Bearer cheque (b) Open cheque (c) Crossed cheque (d) None of above

iii. In blank endorsement -----

(a) Endorser just sign the instrument (b) Endorser sign and add any condition (c) Endorser sign and write the name of endorsee (d) All of above

iv. The structure in which there is separation of ownership and management is called:

(a) Sole proprietorship (b) Partnership (c) Company (d) All business organization.

v. Mortgage is defined under

(a) contract act (b) sale of goods act (c) transfer of property act (d) none of the above

Q 1. (B) Explain concepts (Marks-05) -

i. Parties to Bill of

ii. IFSC

iii. CIBIL score

iv. MSME

v. Hindu undivided family

Q2. What do you understand by negotiable instruments. Explain its types. (Marks 10)

OR

Q2. Explain Endorsement of Negotiable Instrument and types of Endorsement (Marks 10)

Q3. Describe Lending by Banks and Principles of Lending. (Marks 10)

OR

Q3. Discuss the concept of Priority Sector Lending. Explain role and importance of priority sector lending. (Marks 10)

Q4. Evaluate types of Mortgage. Elaborate rights and duties of Mortgagor. (Marks 10)

OR

Q4. Analyze Forms of Advances against Guarantee. (Marks 10)

Q5. Read the case study carefully and answer the questions.

The relationship between a banker and a customer is a crucial one, as it involves the handling of important financial assets and the provision of financial services. The relationship can be understood as a principal-agent relationship, where the customer entrusts the bank or the banker with their money and other financial assets, and the bank or the banker acts on the customer's behalf to manage and invest those assets. The customer-banker relationship is built on trust and mutual understanding, and both parties have certain rights and obligations that they must adhere to.

(a) Describe different types of relationship between Banker and Customer. (10) -



SATYAM COLLEGE OF EDUCATION
NAAC Accredited B++,
Affiliated to SNDT Women's University, Mumbai
Internal examination (2025-26)

Day & Date	Year	Semester	Subject Name	Time	Code	Marks
Thursday, 30.10.2025	Second	Third	Corporate Accountancy - I	11:00 am to 01:00 pm	3.1	50

Instructions: All questions are compulsory.

Q.1 (A) Objective Type MCQs. (5 Marks)

(I) Which of the following sources **cannot** be used by a company to finance the buyback of its shares?

- A. Free reserves
- B. Securities premium account
- C. Proceeds of fresh issue of the same kind of shares
- D. Balance in P&L Account

(II) Balance Sheet?

- A. Current Assets
- B. Non-Current Liabilities
- C. Current Liabilities
- D. Equity

(III) Goodwill is valued when:

- A. The business is starting operations
- B. A business is being purchased or sold
- C. A business is dissolved
- D. None of the above

(IV) Interest or dividend received on investments is shown in:

- A. Capital Account
- B. Profit & Loss Account
- C. Revaluation Reserve
- D. Debenture Redemption Reserve

(V) A company buys back its own shares at a price **higher** than their face value. The *excess* of buyback price over the face value is adjusted against which account?

- A. General Reserve or Securities Premium Account
- B. Capital Redemption Reserve
- C. Profit & Loss Appropriation Account only
- D. Revaluation Reserve

Q.1 (B) Explain the Concepts of (5 Marks)

- I. Buy- Back of shares
- II. Vertical Analysis in financial statements.
- III. Goodwill
- IV. Investment

V. Contingent Liabilities

Q.2 Explain the concept of Buy Back of Shares and discuss in detail the legal provisions, sources of funds, conditions and accounting treatment for buyback as per the Companies Act, 2013. (10 Marks)

Or

Understand the objectives of Buy Back of Shares and explain the advantages and disadvantages of buyback from the company's as well as shareholders' perspective. Support your answer with suitable examples.

(10 Marks)

Q.3 Discuss the various objectives of financial statement analysis and explain how financial statements help different stakeholders in understanding a company's financial health. (10 Marks)

Or

Analyze the importance of a common-size financial statement in evaluating a company's performance. Explain how it helps in both inter-firm and intra-firm comparison, along with suitable examples. (10 Marks)

Q.4 A firm has earned the following profits during the past four years:

Year	Profit (₹)
2021	3,20,000
2022	2,80,000
2023	3,40,000
2024	2,60,000

Additional Information:

1. In 2023, an abnormal loss of ₹40,000 occurred which should be added back.
2. In 2024, a non-recurring income of ₹30,000 is included in profit and must be deducted.
3. Goodwill is valued at 4 years' purchase of Simple Average Profits.

You are required to calculate the value of goodwill of the firm. (10 Marks)

Or

Analyze how adjustments in profits such as abnormal gains, abnormal losses, and future expected changes influence the valuation of goodwill under Simple Average Profit Method, Super Profit Method, and Capitalization Method. Support your answer with suitable examples. (10 Marks)

Q.5 On 1 March 2025, Shreya Ltd. purchased 500 debentures of ₹100 each of XYZ Ltd. at ₹98 (ex-interest). These debentures carry interest at 10% p.a., interest payable on 30 June and 31 December every year. (10 Marks)

On 1 July 2025, Shreya Ltd. sold all these debentures at ₹101 (cum-interest). You are required to calculate:

- a) Total cost of investment
- b) Interest amount received/receivable
- c) Profit or loss on sale of investment



SATYAM COLLEGE OF EDUCATION

NAAC Accredited B++

Affiliated to SNDT Women's University Mumbai

Bachelor of Commerce(Batch 2024-27)

Internal Examination

Day&Date	Semester	Subject Name	Time	Code	Marks
31/10/2025 (Friday)	Third Semester	Banking System in India	11:00am to 1:00pm	30120212	50

Attempt all the questions

Q 1. (A) Objective Type (Marks-05)

i. What is Foreign Bank?

- (a) The central bank and regulatory body and are responsible for the issue and supply of the Indian rupee
(b) Banks are owned by either individual or general partners with a limited partner
(c) A financial institution that accepts deposits
(d) Type of international bank that is required to obey both the home and host country's legislation

ii. ----- are not a part of scheduled banking structure in India.

- (a) Money Lenders
(b) Public Sector Banks
(c) Private Sector Banks
(d) Regional Rural Banks

iii. The one rupee note contain the signature of -

- (a) Finance Secretary, GOI (b) Chairman, SBI (c) Governor, RBI (d) Finance Minister, GOI

iv. Which of the following is not a form of e-Banking?

- (a) ATM (b) Mobile Banking (c) Internet Banking (d) Traditional Branch Banking

v. In which year RBI act was passed

- (a) 1969 (b) 1955 (c) 1921 (d) 1934

Q 1. (B) Explain concepts (Marks-05)

i. IMPS

ii. NBFC

iii. NABARD

iv. Green Banking

v. Rural Banks

Q2. Explain the Role of private sector banks in banking sector development. (Marks 10)

OR

Q2. Understand the feature and functions of Non -Banking financial companies. (Marks 10)

Q3. Describe the concept, advantages and limitation of Universal Banking. (Marks 10)

OR

Q3. Discuss the concept of E. Banking. Enumerate advantages and security measures related to E-Banking. (Marks 10)

Q4. Evaluate the Functions and Services of Commercial Banks. (Marks 10)

OR

Q4. Analyse the services of corporate bank and retail banks. (Marks 10)

Q5. Read case study carefully and answer the questions:

This bank began its operations as a supplier of export credit and the apex institution for coordinating the working of institutions in India engaged in financial exports and import of goods & services. This bank established with aim to augment exports from India and also to combine the country's foreign trade and investment with the overall economic growth.

(a) Explain the concept of EXIM bank. (5)

(b) Functions of EXIM bank. (5)



SATYAM COLLEGE OF EDUCATION

NAAC Accredited B++

Affiliated to SNDT Women's University Mumbai

Bachelor of Commerce(Batch 2024-27)

Day&Date	Semester	Subject Name	Time	Code	Marks
1/11/2025 (Saturday)	Third Semester	Production Planning and Management	11:00am to 1:00pm	30120213	50

Attempt all the questions

Q 1. (A) Objective Type (Marks-05)

i. Follow up means?

- (a) Initiating work
- (b) Planning routes
- (c) Monitoring and correcting progress
- (d) Only assigning task

ii. What is the main purpose of "Capacity Utilization"?

- a) To measure how effectively the production capacity is being used
- b) To calculate the cost of production
- c) To design new production facilities
- d) To forecast future sales

iii. Which of the following strategies involves producing goods in batches rather than continuously?

- a) Continuous Production
- b) Job Shop Production
- c) Batch Production
- d) Mass Production

iv. Which of the following functions is not a core function of an organization?

- (a) The accounting and finance function
- (b) The marketing (including sale) function
- (c) The operation function
- (d) The product or service development function

v. The abbreviation EOQ stands for

- (a) Economic Order Quantity
- (b) Environmentally Operational Quality
- (c) Efficient Operational Qualifier
- (d) None of the above

Q 1. (B) Explain concepts (Marks-05)

- i. Role of a production manager.
- ii. Production scheduling
- iii. Quality Management
- iv. ABC analysis
- v. Six Sigma

Q2. Understand any two types of production system. (Marks 10)

OR

Q2. Explain the concept of capacity planning. Enumerate importance of capacity utilization. (Marks 10)

Q3. Describe the way for choosing the appropriate production system for a business. (Marks 10)

OR

Q3. Discuss the tools for capacity planning - Resource Allocation and Scheduling (Marks 10)

Q4. Analyse Inventory Management. Describe types of inventories and their importance. (Marks 10)

OR

Q4. Evaluate key functions in production management. (Marks 10)

Q5. Read case study carefully and answer the questions.

Waste minimisation refers to **reducing waste at its source**. It includes: Preventing or reducing waste generation. Using raw materials and packaging efficiently. Using utilities like water, electricity, and fuel efficiently. Reducing hazardous waste to make recycling easier.

(a) Write the techniques and ways of Identifying and minimizing waste. (10)



Satyam College of Education
NAAC Accredited B++
Affiliated to SNDT Women's University Mumbai
Bachelor of Commerce (Batch 2024-27)
Internal Examination

Day & Date	Semester	Subject Name	Time	Code	Marks
Monday 03/11/25	3rd	Introduction to Entrepreneurship (Commerce)	11:00-01:00	30320114	50

Attempt all questions

Q.1 (A) Objective Types (MCQs) (05)

- 1) If an entrepreneur takes decisions on behalf of their enterprise, it is known as _____:
 - a) Routine decisions
 - b) Strategic decisions
 - c) Organisational decisions
 - d) Personal decisions

- 2) What are 6 Cs that motivate entrepreneur to establish their own business are _____
 - a) Change, challenge, creativity, control, curiosity and cash
 - b) Customer, challenge, creation, control, curiosity and cash
 - c) Contact, connect, conversation, consideration, consumption and community.
 - d) Commitment, culture, continuous, cooperation, customer and control

- 3) The "Startup India" initiative is associated with which department?
 - a) Ministry of Science and Technology
 - b) Department for Promotion of Industry and Internal Trade (DPIIT)
 - c) The Reserve Bank of India
 - d) The Ministry of Corporate Affairs

- 4) How can a lack of business information and experience be solved for women entrepreneurs?
 - a) Offering limited training programs
 - b) Creating more bureaucratic obstacles
 - c) Providing extensive business advisory services and training
 - d) Discouraging them from seeking external support

d) Discouraging them from seeking external support

5) Which institutional support agency offers entrepreneurial training and credit facilities to women in rural districts?

- a) DIC (District Industries Centre)
- b) RBI
- c) TCO
- d) SIDCO

Q.1 (B) Answer the following questions :

(05)

1. Explain any one type of entrepreneur with an example.
2. Write the meaning of Project formulation.
3. What are the main contents included in an Entrepreneurship Project Report.
4. Explain TREAD Scheme.
5. Explain any one financial institution that provides loans to small businesses.

Q.2. Answer the following questions : (Any One)

(10)

- A) Explain the meaning and definition of entrepreneurship and describe its importance in business and economic development.
- B) Explain how entrepreneurs contribute to the economic growth of a nation and describe the different types of entrepreneurs.

Q.3. Answer the following questions : (Any One)

(10)

- A) Describe the project life cycle and explain its five stages with suitable examples.
- B) Discuss the Importance and various Elements involved in Project Formulation.

Q.4. Answer the following questions : (Any One)

(10)

- A) Evaluate how effective government policies have been in providing financial assistance to women entrepreneurs in India.
- B) Analyze the major problems faced by women entrepreneurs in India and suggest possible solutions to overcome these challenges.

Q.5. Answer the following question :

(10)

Analyze how different financial institutions and support agencies, assist entrepreneurs in business development.

B.COM
Examination: November 2025

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
Wednesday 12/11/2025	III	Corporate Accountancy-I (FAA)	11.00 am to 01.00 pm	30120211	50

Note:

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

Q. 1 Following is the Balance Sheet of Moon Limited as on 31/03/2025

Liabilities	Rs.	Assets	Rs.
1,50,000 Equity Shares of Rs.10 each	15,00,000	Fixed Assets	17,47,000
General Reserves	2,00,000	Investments	60,000
Profit & Loss Account	4,50,000	Other Current Assets	2,52,000
Current Liabilities	1,59,000	Cash & Bank Balances	2,50,000
	23,09,000		23,09,000

The Company bought back 30,000 Equity Shares. For this purpose, it issued 10,000, 6% Preference Shares of Rs.10 each at Rs.12 per share. Pass journal entries and prepare Balance Sheet after the buyback of Equity Shares.

Q. 2 From the following Trial Balance of Star Limited, calculate the following:

1. Cost of Raw Materials consumed
2. Current Assets
3. Non-Current Liabilities
4. Other Expenses
5. Shareholders' Fund

Trial Balance of Star Limited as on 31/03/2025

Debit Balance	Rs.	Credit Balance	Rs.
Plant & Machinery	3,25,000	Equity Share Capital	4,00,000
Furniture & Fixtures	1,25,000	Preference Share Capital	2,50,000
Opening Stock of Raw Material	1,00,000	General Reserves	2,80,000
Purchase of Raw Material	2,50,000	Profit & Loss Account	1,80,000
Wages	3,12,000	Capital Reserves	45,000
Salary	1,75,000	Debentures	1,00,000
Rent	95,000	Long Term Loan	85,000
Travelling Expenses	40,000	Sundry Creditors	2,50,000
Insurance	10,000	Sales	9,00,000
Sales Commission	8,000	Interest Received	10,000
Sundry Debtors	2,25,000		
Investments	4,08,000		
Printing & Stationery	25,000		
Carriage Outward	8,000		
Cash & Bank Balances	3,90,000		
Bills Receivable	4,000		
	25,00,000		25,00,000

There was Closing Stock of Rs.1,50,000 as on 31/03/2025

Q.3 Following is the Balance Sheet of Sun Limited as on 31/03/2024

Liabilities	Rs.	Assets	Rs.
Equity Shares of Rs.10 each	2,50,000	Land & Building	1,00,000
General Reserves	75,000	Plant & Machinery	2,00,000
Bank Loan	90,000	Closing Stock	80,000
Sundry Creditors	35,000	Sundry Debtors	50,000
		Cash & Bank Balances	20,000
	4,50,000		4,50,000

Following additional information is available:

1. Reasonable Rate of Return in similar companies is 10%
2. Post-Tax Profits of Sun Limited for the last 3 financial years were:
 - a. 31/03/222 Rs.30,000
 - b. 31/03/2023 Rs.50,000
 - c. 31/03/2024 Rs.70,000

The above profits include abnormal profits of Rs.10,000 for each year. Land & Building is valued at Rs.1,50,000 and Plant & machinery is worth Rs.1,80,000.

Find the value of Goodwill by

- a) 3 years purchase of Super Profits.
- b) capitalizing Future Maintainable Profits.

Q.4 Mr. A purchased 300 8% Debentures of Rs.100 each at Rs.95 each cum-interest on 01/07/2024. On 30/09/2024, another 200 Debentures of the same company were purchased at Rs.97 each ex-interest On 31/12/2024, 100 Debentures of the same company were sold at Rs.98 each ex-interest. Interest is payable on 31/03 every year. Prepare Mr. A's Investment Account for the year ended 31/03/2025.

Q.5 Write short notes on (Any 2)

1. Factors affecting value of Goodwill.
2. Classification of Investments
3. Capital Redemption Reserve (CRR)
4. Current Liabilities.

*** END OF PAPER***

B.Com-MS, BAFI, B.Com-CA, B.Com, BAF**Examination: November 2025**

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
Wednesday 19/11/2025	III	Introduction to Entrepreneurship	11.00 am to 01.00 pm	30320114	50

Instruction: 1. All questions are compulsory.**Q.1 A) Objective Type (MCQs)****05**

1. A primary importance of entrepreneurship to an economy is its role in:
 - a) Stabilizing commodity prices by controlling market competition.
 - b) Promoting equal distribution of existing national wealth.
 - c) Driving innovation and creating new job opportunities.
 - d) Decreasing the country's Gross National Product (GNP) to prioritize quality of life.

2. By establishing new ventures, entrepreneurs increase competition, which benefits consumers by leading to:
 - a) Higher taxes for government services.
 - b) Reduced prices of goods and services.
 - c) Lower prices and greater product variety.
 - d) Slower technological adoption in established industries.

3. In which phase of the project lifecycle is the project formally authorized by the sponsor/client, and the initial scope and stakeholders are defined?

a) Planning phase	b) Initiation Phase
c) Execution Phase	d) Closure Phase

4. Which of the following is considered a primary 'Pull Factor' that motivates women to choose entrepreneurship?
 - a) Unemployment or underemployment.
 - b) Family constraints or sudden financial need.
 - c) Desire for independence, autonomy, and work-life balance.
 - d) Being passed over for a promotion in a job.

5. The fundamental concept of Micro Finance is to provide financial services (loans, savings, insurance) in small amounts to:
- High-net-worth individuals for wealth management.
 - Large corporations for capital expenditure.
 - Low-income individuals, entrepreneurs, and groups (like Self-Help Groups) are excluded from the traditional banking system.
 - Government departments for infrastructure projects.

Q.1 (B) Explain the terms.

05

- Social Entrepreneurship
- Project Lifecycle
- Project Report
- Micro-credit
- Reserve Bank of India.

Q.2 Define Entrepreneurship. Explain the significance of entrepreneurship in today's scenario. 10

OR

"To what extent do the business practices of various types of entrepreneurs helps your understand their respective goals and measures of success?" 10

Q.3 Describe how the unique characteristics of the Project influence the project manager's approach to Planning. 10

OR

Discuss how a detailed Project Report contributes to the overall success of a project. What are its key components? 10

Q.4 Evaluate the factors that induce women to become successful entrepreneurs. 10

OR

Analyze the problems that women entrepreneurs face while starting a business. 10

Q.5 Analyze the core benefits of the Microfinance concept. How does providing small, collateral-free loans directly help in reducing poverty in a way that large bank loans often cannot? 10

OR

A medium sized enterprises wants to buy new, expensive machinery to upgrade its technology and start exporting products internationally. What specific financing scheme or product would SIDBI most likely offer this business, and how does this action fulfil SIDBI's dual mandate of Financing and Development? 10

End of paper

B.Com-MS/BAFI/B.Com/ B.Com(CA)/B.A.(MC)/ B.A./BAF**Examination : NOVEMBER - 2025**

Day & Date	Semester	Subject Name	Duration	Code	Max. Marks
FRIDAY 21.11.2025	III	Environmental Pollution (CHEMISTRY)	11.00 am to 01.00 pm	30432111	50

Instructions : All the questions are compulsory

Q.1 Attempt following All MCQ type questions

- i) Which of the following is a major anthropogenic source of air pollution?
 a) Volcanic eruptions b) Vehicle exhaust emissions
 c) Natural wildfires d) Dust stormt
- ii) Which of the following is a primary pollutant?
 a) Ground-level ozone b) Peroxyacetyl nitrate (PAN)
 c) Sulfur dioxide d) Photochemical smog
- iii) Which activity is a significant source of particulate matter in urban areas?
 a) Agricultural pesticide spraying c) Ocean evaporation.
 b) Burning of fossil fuels in power plants d) Plant pollen release
- iv) Which of the following is a primary source of freshwater for human use?
 a) Glaciers b) Oceans c) Saline lakes d) Deep-sea vents
- v) Which type of pollutant is characterized by its ability to consume dissolved oxygen during decomposition?
 a) Inorganic pollutants b) Organic pollutants c) Thermal pollutants
 d) Radioactive pollutants
- vi) What percentage of Earth's water is freshwater?
 a) -1% b) -10% c) -25% d) -50%

Q.2 Define the following terms (Attempt any Seven)

- i) Define organic pollutant with example
 ii) State and explain Acid Rain
 iii) Define Inorganic pollutant with example
 iv) Give the classification of water pollution
 v) Define primary and secondary pollutants
 vi) Give any Two Adverse health impacts air pollutants.
 vii) State and define eutrophication.
 viii) Define Pesticides, detergents.
 ix) State and define Volatile organic compounds.

Q.3 Short Answer Type Questions (Attempt Any Five)

- i) Explain how these sources contribute to the overall degradation of air quality

- ii) Describe the adverse health impacts of air pollutants on human populations.
- iii) Describe the nitrogen cycle in aquatic environments.
- iv) Gives an explanation of organic and inorganic pollutants. v) Discuss marine pollution from oil spills and acid mine drainage,
- vi) Classify water resources into surface and groundwater and global distribution and gives challenges in water resource management.
- vii) Categorize the effects into short-term and long-term, and link them to specific pollutants

Q.4 Short Answer Type Questions (Attempt Any Three)

- i) Differentiate between primary and secondary air pollutants
- ii) Explain the significance of other important air pollutants with focusing on volatile organic compounds and peroxyacetyl nitrate
- iii) Discuss the importance of water resources in sustaining ecosystems and human activities
- iv) Explain microbially mediated aquatic reactions, focusing on their role in biogeochemical cycles.
- v) Explain the phenomenon of eutrophication in water bodies, detailing its causes, stages, and consequences on aquatic life

**** End ****

परीक्षा : नवंबर - 2025]

दिन और तारीख]	सेमेस्टर]	विषय का नाम]	अवधि]	कोड]	अधिकतम अंक]
शुक्रवार 21.11.2025]	III]	पर्यावरणीय प्रदूषण (रसायन विज्ञान)]	11:00 पूर्वाह्न से 01:00 अपराह्न]	1]	1]

निर्देश : सभी प्रश्न अनिवार्य हैं]

प्रश्न 1 : निम्नलिखित सभी बहुविकल्पीय प्रश्नों का प्रयास करें]

i) निम्नलिखित में से कौन वायु प्रदूषण का एक प्रमुख मानवजनित स्रोत है?]

- a) ज्वालामुखी विस्फोट]
- b) वाहन निकास उत्सर्जन]
- c) प्राकृतिक जंगल की आग]
- d) धूल तूफान]

ii) निम्नलिखित में से कौन एक प्राथमिक प्रदूषक है?]

- a) जमीन स्तर पर ओजोन]
- b) पेरॉक्सीएसिटाइल नाइट्रेट (PAN)]
- c) सल्फर डाइऑक्साइड]
- d) फोटोकेमिकल स्मॉग]

iii) शहरी क्षेत्रों में कणकीय पदार्थ का महत्वपूर्ण स्रोत कौन सी गतिविधि है?]

- a) कृषि कीटनाशक छिड़काव]
- b) बिजली संयंत्रों में जीवाश्म ईंधन का दहन]
- c) महासागर वाष्पीकरण]
- d) पौधों का परागकण विमोचन]

iv) मानव उपयोग के लिए मीठे पानी का प्राथमिक स्रोत कौन सा है?]

- a) ग्लेशियर]
- b) महासागर]
- c) खारे पानी की झीलों]
- d) समुद्र की गहराई के वेंट]

v) कौन सा प्रदूषक विघटन के दौरान घुलित ऑक्सीजन का उपभोग करने की क्षमता की विशेषता है?]

- a) अकार्बनिक प्रदूषक]
- b) कार्बनिक प्रदूषक]
- c) तापीय प्रदूषक]
- d) रेडियोएक्टिव प्रदूषक]

Describe
i) Describe
v) Gives ar
from oi
vi) Classif
challe
vii) Catef

Short An
i) Dif
ii) Ex
o
iii) f
iv)
v)

vi) पृथ्वी का कितने प्रतिशत पानी मीठा है?

- a) -1%
- b) -10%
- c) -25%
- d) -50%

प्रश्न 2 : निम्नलिखित शब्दों को परिभाषित करें (कोई भी सात का प्रयास करें)]

अंक: 14

- i) कार्बनिक प्रदूषक को उदाहरण के साथ परिभाषित करें]
- ii) अम्लीय वर्षा को बताएं और समझाएं]
- iii) अकार्बनिक प्रदूषक को उदाहरण के साथ परिभाषित करें]
- iv) जल प्रदूषण का वर्गीकरण दें]
- v) प्राथमिक और माध्यमिक प्रदूषकों को परिभाषित करें]
- vi) वायु प्रदूषकों के कोई भी दो प्रतिकूल स्वास्थ्य प्रभाव दें]
- vii) यूट्रोफिकेशन को बताएं और परिभाषित करें]
- viii) कीटनाशक और डिटर्जेंट को परिभाषित करें]
- ix) वाष्पशील कार्बनिक यौगिकों को बताएं और परिभाषित करें]

प्रश्न 3 : लघु उत्तर प्रकार के प्रश्न (कोई भी पाँच का प्रयास करें)]

अंक: 15

- i) समझाएं कि ये स्रोत वायु गुणवत्ता के समग्र क्षरण में कैसे योगदान देते हैं]
- ii) वायु प्रदूषकों के मानव आबादी पर प्रतिकूल स्वास्थ्य प्रभावों का वर्णन करें]
- iii) जलीय वातावरण में नाइट्रोजन चक्र का वर्णन करें]
- iv) कार्बनिक और अकार्बनिक प्रदूषकों की व्याख्या दें। तेल रिसाव और अम्लीय खान जल निकासी से समुद्री प्रदूषण पर चर्चा करें]
- v) जल संसाधनों को सतही और भूजल में वर्गीकृत करें और वैश्विक वितरण दें तथा जल संसाधन प्रबंधन में चुनौतियों को दें]
- vi) प्रभावों को अल्पकालीन और दीर्घकालीन में वर्गीकृत करें और उन्हें विशिष्ट प्रदूषकों से जोड़ें]

प्रश्न 4 : लघु उत्तर प्रकार के प्रश्न (कोई भी तीन का प्रयास करें)]

अंक: 15

- i) प्राथमिक और माध्यमिक वायु प्रदूषकों के बीच अंतर करें]
- ii) वाष्पशील कार्बनिक यौगिकों और पेरॉक्सीएसिटाइल नाइट्रेट पर ध्यान केंद्रित करते हुए अन्य महत्वपूर्ण वायु प्रदूषकों के महत्व की व्याख्या करें]

- iii) पारिस्थितिकी तंत्र और मानव गतिविधियों को बनाए रखने में जल संसाधनों के महत्व पर चर्चा करें।
- iv) सूक्ष्मजीवों द्वारा मध्यस्थ जलीय प्रतिक्रियाओं की व्याख्या करें, जैव-रासायनिक चक्रों में उनकी भूमिका पर ध्यान केंद्रित करते हुए।
- v) जल निकायों में यूट्रोफिकेशन की घटना की व्याख्या करें, इसके कारणों, चरणों और जलीय जीवन पर परिणामों का विस्तार से वर्णन करें।
-

** अंत **]

B. Com**Examination: November – 2025.**

Day & Date	Semester	Subject	Time	Code	Marks
Saturday 22/11/2025	III	Banking Systems in India – I	11.00 a.m To 01.00 p.m.	30120212	50

Instruction: Attempt all questions.**Q.1 A) Objective Types (MCQs) (05)**

1. Which is the apex regulatory bank in India?
 - a) Punjab National Bank
 - b) Reserve Bank of India
 - c) State Bank of India
 - d) ICICI Bank
2. Universal banking means a bank can:
 - a) Only accept deposits
 - b) Only give loans
 - c) Offer all banking and financial services under one roof
 - d) Deal with foreign currency only
3. The main purpose of EXIM Bank is:
 - a) Agriculture loan distribution
 - b) Export-Import financing
 - c) Retail banking
 - d) Regulation of currency
4. Green Banking promotes:
 - a) Use of more cash
 - b) Environmentally sustainable banking operations
 - c) Only digital transactions
 - d) Corporate loans
5. The full form of RTGS is:
 - a) Real Time Gross Settlement
 - b) Rural Tree Growth Scheme
 - c) Road Transport General Service
 - d) Real Total Growth Scheme

Q.1 (B) Explain Concepts (05)

1. Private Sector Banks
2. NBFC
3. E-Banking
4. NEFT
5. Retail Banking

- Q.2 Explain the current reforms introduced in the Indian banking sector (10)
OR
- Q.2 Explain the role of privatization in the development of the Indian banking sector. (10)
- Q.3 Discuss the various products and services offered by universal banks, with suitable examples from Indian banks. (10)
OR
- Q.3 Describe the concept of E-banking and explain its advantages for customers and banks. (10)
- Q.4 Define Commercial Banking. Explain in detail the important functions performed by commercial banks. (10)
OR
- Q.4 Define Corporate Banking. Evaluate the major services provided by corporate banks to business organizations. (10)
- Q.5 Critically evaluate the organizational structure, powers, and policies of the Reserve Bank of India as an apex financial institution. (10)
OR
- Q.5 Apply the role of EXIM Bank through examples to explain how it supports exporters and importers in India. (10)

**** BEST OF LUCK ****

B. Com
Examination: November 2025

Day & Date	Semester	Subject Name	Time	Code	Max. Marks
Monday 24/11/2025	III	Production Planning & Management	11.00 am to 01.00 pm	30120213	50

Note:

1) All question is compulsory

- Q.1 A) Multiple Choice Questions** **05**
1. Which type of production system is most suitable for making custom- designed luxury yachts?
 - a) Mass production
 - b) Batch production
 - c) Job production
 - d) Continuous production

 2. What is the main characteristic of a "pull" system in lean production?
 - a) Products are made based on forecasts
 - b) Production starts only when there is actual customer demand
 - c) Large batches are produced at once
 - d) Inventory is maximized

 3. Which of the following is NOT one of the eight wastes identified in lean production?
 - a) Defects
 - b) Overproduction
 - c) Innovation
 - d) Waiting

 4. What is the purpose of ABC analysis in inventory management?
 - a) To arrange items alphabetically
 - b) To categorize items based on their value and importance
 - c) To determine product pricing
 - d) To schedule maintenance activities

5. In the EOQ (Economic Order Quantity) model, what are the two main costs being balanced?
- a) Labor costs and material costs
 - b) Transportation costs and storage costs
 - c) Ordering costs and holding costs
 - d) Production costs and marketing costs

Q.1 (B) Explain the concept.

05

- i. Resource Allocation
- ii. Production Scheduling
- iii. Mass Production
- iv. Backward Scheduling
- v. ABC Analysis

Q.2 What is important role of resource allocation and scheduling in capacity planning? 10

OR

What do you understand by production scheduling? Discuss its basic elements and importance in production management?

Q.3 Describe are the Job production and Batch production systems with examples, advantages, and disadvantages? 10

OR

Explain the scope of production planning with suitable examples from different functional areas of business?

Q.4 Analyse the function of Production Management? 10

OR

Analyse the various types of inventories?

Q.5 What is Quality Management? Discuss the importance of Quality Management? 10

OR

05

Q.5 Find ABC analysis from the following information

- Item F — 1554 units Rs. 100 each
- Item H — 1102 units Rs. 100 each
- Item J — 1681 units @ Rs. 50 each
- item K — 1094 units @ Rs. 40 each
- Item M — 329 units @ Rs.100 each
- Item N— 422 units @ Rs. 75 each

Q.5 Find out EOQ and number of orders in year, if annual consumption is 8000 Units, ordering cost is Rs. 30, carrying cost of inventory Rs. 3.

05

End of paper