Enrol. No. | S | R | H | U | | | | | | | | | Regn. No. | D | D | | | | | | | | | | |

END SEMESTER EXAMINATION, JUNE- 2024

B. Com. (Hons.) Semester - IV

Course Name: Management Accounting **Course Code: BCM403**

Time allotted: 03 Hours **Max. Marks: 100**

Note: Read all the instructions carefully

Q.1 Attempt all questions (CO1,2) **(10x02=20Marks)**

Considering each of the following as independent situations, indicate whether P/V Ratio will increase, decrease or not change.

a. An increase in sales quantity.
b. An increase in fixed cost.
c. A decrease in variable cost per unit.
d. A decrease in contribution
e. An increase in selling price per unit.
f. A decrease in fixed cost.
g. A 10% increase in both selling price and variable cost per unit.
h. A 10% increase in the selling price per unit and 10% decrease in the sales quantity.
i. A 50% increase in variable cost per unit and 50% decrease in fixed cost.
j. An increase in the angle of incidence.

Q.2 Attempt any *five* questions (CO3,4) **(5x4=20Marks)**

a. Discuss the usefulness of marginal costing.
b. Explain the ways by which P/V ratio can be improved.
c. Discuss the primary objectives of standard costing.
d. Discuss the term funds from operations with the help of figures.
e. Discuss the significance of *liquidity ratios.*
f. Discuss the different types of activities responsible for the flow of cash.
g. Briefly discuss the term 'working capital'.

Q.3 Attempt any *three* questions (CO 4,5) **(3x10=30Marks)**

a. Briefly explain Du Pont Analysis with the help of Du Pont Chart.
b. Complete the following table (**Highlight the BEP**)

S= 100 **V=50** **F=20000**

QUANTITY (Q)	SQ	VQ	F	VQ+F	CQ	CQ-F	M
0							
100							
200							
300							
400							
500							
600							

c. The following figures are assumed for computation of variances:

Material Type	Standard		Actual	
	Quantity Kg.	Rate/Kg	Quantity Kg.	Rate/Kg
P	1000	50	1800	75
Q	1000	30	1400	20
Total	2000		3200	
Loss	400		800	
Yield	1600		2400	

Compute:

- I. Material Cost Variance
- II. Material Yield Variance
- III. Material Quantity Variance
- IV. Material Usage Variance
- V. Material Mix Variance
- VI. Material Price Variance

d. "Accounting Ratios are mere guides and complete reliance on them in decision-making is suicidal". Explain with suitable illustrations.

Q.4 Attempt any *two* questions (CO5,6) **(2x15=30Marks)**

a. Prepare a *Cash Flow Statement as per AS-3, Indirect,* from the information given below: (show *working notes*)

Comparative Balance Sheet					
LIABILITIES	**2020**	**2021**	**ASSETS**	**2020**	**2021**
Equity Share Capital	240	320	Land & Building	480	512
Preferential Share Capital	352	352	Plant & Machinery	400	424
Reserves & Surplus	288	320	Closing Stock	200	240
10% Debentures	160	240	Debtors	280	160
Proposed Dividend	80	64	Bank	160	368
Provision for Tax	280	304			
Creditors	48	56			
Bank Overdraft	72	48			
	1520	**1704**		**1520**	**1704**

Additional Information:

- I. A machine costing 5, accumulated depreciation on which amounted to 2 was sold for 4 during the year.
- II. Land & Building was appreciated by 25 during the year.
- III. Income tax paid amounted to 15 during the year.
- IV. Preferential shares were redeemed by 5 during the year.

b.

Balance Sheet as on 31.03.2022

LIABILITIES	Rs.	ASSETS	Rs.
Equity Share Capital	500000	Land & Building	375000
Reserves & Surplus	250000	Plant & Machinery	562500
Preferential Share Capital	500000	Investments	312500
Term Loans	750000	Closing Stock	375000
Trade Creditors	187500	Debtors	550000
Bank Overdraft	312500	Cash & Bank	325000
	2500000		2500000

Other Information

Net Sales	10000000
Gross Profit	7500000
Net Profit	5000000
Operating Expenses	2000000

From the information given above you are required to compute the following Ratios:

- **I.** Current
- **II.** Acid Test
- **III.** Total Assets Turnover
- **IV.** Current Assets Turnover
- **V.** Net Profit
- **VI.** Gross Profit
- **VII.** Operating
- **VIII.** Debt-Equity
- **IX.** Proprietary
- **X.** Capital Gearing

c. PQM manufacturing co. has furnished the following details:

	Rs.	
	Product X	**Product Y**
Variable Cost per unit	40	60
Selling Price per unit	60	100
Fixed Overheads	Rs. 10000 per annum	

You are required to present a statement showing the marginal cost of each product and recommend which of the following sales mixes should be adopted:

- I. 900 units of X and 600 units of Y
- II. 1800 units of X only
- III. 1200 units of Y only
- IV. 1200 units of X and 400 units of Y

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Enrol. No. | S | R | H | U | | | | | | | | | Regn. No. | D | D | | | | | | | | | | |

END SEMESTER EXAMINATION, JUNE- 2024

B. Com. (Hons.) Semester - IV

Course Name: Banking & Insurance **Course Code: BCM401**

Time allotted: 03 Hours **Max. Marks: 100**

Note: Read all the instructions carefully+

Q.1	**VERY SHORT ANSWER QUESTIONS –** ***Attempt All.***		**(2x10 = 20 Marks)**
	Explain the following terms:		
	a.	SFAPP	CO-1
	b.	FERA	
	c.	LIC	
	d.	GIC	
	e.	Future Contract	
	f.	SIDBI	
	g.	Sum Assured	
	h.	Beneficiary	
	i.	OMO	
	j.	NABARD	
Q.2	**SHORT ANSWER QUESTIONS –** ***Attempt any Five.***		**(4x5 = 20 Marks)**
	a.	Prepare a note on "**Treasury Operations**" under RBI.	CO-5
	b.	Define Scheduled Banks. Mention different types of Scheduled Banks	CO-1
	c.	How are Development Banks different from Commercial bank, Argue?	CO-5
	d.	Differentiate between Credit Card Vs. Debit Card.	CO-4
	e.	Name any Five Private Life Insurance & General Insurance companies respectively.	CO-3
	f.	Explain the procedure to insure the property under fire insurance.	CO-5
	g.	How will you define Banking in a layman language? How many types of Banks are there under RBI?	CO-2
Q.3	**STRUCTURED QUESTIONS –** ***Attempt any Three.***		**(3x10 = 30 Marks)**
	a.	Define Floater Policy, Declaration Policy & Floater Policy.	CO-1
	b.	Prepare a note on Products & services offered by RBI.	CO-5
	c.	Describe Promissory Notes, mention the essential features.	CO-2
	d.	Name any **Four Foreign Banks,** appraise the role of foreign banks play in Indian banking system.	CO-4
Q.4	Case Analysis/ Situation Based QUESTIONS – ***Attempt any Two.***		**(2x15 = 30 Marks)**
	a.	Define Marine Insurance; mention the different types of Marine Insurance.	CO-3
	b.	Write a note on role of Insurance Agent in Insurance industry.	CO-4
	c.	Write notes on the following: a. Reinstatement Value b. Agreed Bank Clause c. Local Authorities Clause	CO-5

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(MODERATED PAPER) BY DR. PRAYANK)

Enrol. No. | S | R | H | U | | | | | | | | | Regn. No. | D | D | | | | | | | | | | |

END SEMESTER EXAMINATION, JUNE- 2024

B. Com. (Hons.) Semester - IV

Course Name: Fundamental & Technical Analysis **Course Code: BCM405**

Time allotted: 03 Hours **Max. Marks: 100**

Note: Read all the instructions carefully

Q.1	**VERY SHORT ANSWER QUESTIONS** – ***Attempt All.***	**(10X2 = 20 Marks)**
a.	What does EPS stand for in fundamental analysis?	CO1
b.	What does a low P/E ratio indicate?	CO1
c.	Du point analysis was initiated by which company?	CO1
d.	Explain the term EIC analysis.	CO1
e.	Enumerate different tools for technical analysis.	CO1
f.	Explain various tools for fundamental analysis.	CO1
g.	Explain the term free cash flow to equity.	CO2
h.	Explain the term trade range.	CO2
i.	Name the trends suggested in Dow theory.	CO2
j.	Explain the term relative strength index.	CO2

Q.2	**SHORT ANSWER QUESTIONS** – ***Attempt any Five.***	**(5X4 = 20 Marks)**
a.	What do you understand by dividend discount model?	CO2
b.	Name three common chart patterns used in technical analysis.	CO2
c.	What does the term "support level" refer to in technical analysis?	CO2
d.	Define the concept of "trend lines" in technical analysis.	CO3
e.	How do technical analysts use moving averages to analyze market trends?	CO3
f.	~~Name three common chart patterns used in technical analysis~~. Explain Candle stick.	CO3
g.	Explain all solvency ratios with formulas.	CO3

Q.3	**STRUCTURED QUESTIONS** – ***Attempt any Three.***	**(3x10 = 30 Marks)**
a.	Define technical analysis and discuss its primary objectives in investment analysis.	CO3
b.	Describe some of the key principles of Dow Theory and their relevance in technical analysis.	CO3
c.	Explain the concept of support and resistance levels in technical analysis.	CO4
d.	What are technical indicators, and how are they used in analyzing price movements?	CO4

Q.4	**Case Analysis/ Situation Based QUESTIONS** – ***Attempt any Two.***	**(2x15 = 30 Marks)**
a	Discuss the strengths and limitations of technical analysis compared to fundamental analysis	CO5
b	Explain the term du point analysis and its utility in fundamental analysis.	CO5
c	Explain the trading and settlement procedure at NSE and BSE.	CO5

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Enrol. No. S R H U

Regn. No. D D

END SEMESTER EXAMINATION, JUNE- 2024

B. Com. (Hons.) Semester - IV

Course Name: Capital & Money Markets **Course Code: BCM404**

Time allotted: 03 Hours **Max. Marks: 100**

Note: Read all the instructions carefully

Q.1	**VERY SHORT ANSWER QUESTIONS – *Attempt All.***		**(10x2 = 20 Marks)**
	a.	What is the primary function of capital markets?	CO1
	b.	Define initial public offering (IPO).	CO1
	c.	In the __________ market, short-term securities such as Treasury bills and commercial paper are traded, providing liquidity to businesses and governments.	CO1
	d.	What types of instruments are traded in the money market?	CO1
	e.	Differentiate between private placement and preferential allotment?	CO1
	f.	Explain the term private equity.	CO1
	g.	What is foreign currency convertible bonds.	CO2
	h.	What are exchange traded funds.	CO2
	i.	Explain the term venture capital.	CO2
	j.	What is Fixed income, money market and derivatives association?	CO2
Q.2	**SHORT ANSWER QUESTIONS – *Attempt any Five.***		**(5x4 = 20 Marks)**
	a.	Define securities and their role in capital markets.	CO2
	b.	Discuss the primary functions of stock exchanges and how they facilitate trading in capital markets.	CO2
	c.	Analyze the impact of investor sentiment on stock prices and market volatility.	CO2
	d.	Explain the process of initial public offerings (IPOs) and their significance for companies and investors.	CO3
	e.	Explain the term money market mutual funds and give some examples.	CO3
	f.	Evaluate the advantages and disadvantages of investing in bonds compared to stocks.	CO3
	g.	Discuss the role of credit rating agencies in assessing the creditworthiness of bond issuers.	CO3
Q.3	**STRUCTURED QUESTIONS – *Attempt any Three.***		**(3x10 = 30 Marks)**
	a.	Discuss the differences between Treasury bills, notes, and bonds in terms of maturity and risk.	CO3
	b.	Explain the concept of repo markets and how they facilitate short-term borrowing and lending in money markets.	CO3
	c.	Discuss the risks associated with investing in government securities and how investors manage these risks.	CO4
	d.	Explain the term HNI investors. What are the qualifications to be a HNI?	CO4
Q.4	**Case Analysis/ Situation Based QUESTIONS – *Attempt any Two.***		**(2x15 = 30 Marks)**
	a	Explain the concept of diversification and its importance in building an investment portfolio in capital markets.	CO5
	b	Discuss the impact of technological advancements, such as algorithmic trading, on capital market efficiency.	CO5
	c	Predict the future trends in capital market regulation and the potential implications for market participants.	CO5

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