

H L College of Commerce

ASSIGNMENT OF SEMESTER – III (S Y B COM) : 2015-16

Commercial Communication III

Q.1 Read the following passages and answer the questions that follow:

(1)

We can build on Paras success: Reckitt CMD

Chander Mohan Sethi, Reckitt Benckiser's (RB) Chairman and Managing Director, is credited with the company's fast expansion in the country and growing it beyond its flagship brand, Dettol. India is now among Reckitt's top markets in terms of sales distribution and Sethi feels that with the acquisition of Paras brands it will add further momentum. On the other hand people say that Paras promoters have got a pot of gold. This deal comes within seven months of Abbott Laboratories Inc's giant deal (over Rs 15,000 crore) in May for India's Piramal Healthcare. This highlights rising foreign interest in Indian pharma companies. Paras promoters In an interview Sethi responds as under.

Has RB bought the entire stake of Paras ? Is it an all cash deal?

RB group has agreed to buy Ahmedabad based Paras Pharmaceuticals Ltd. for Rs. 3,260 crore from the current shareholders and promoters the Patel family. It is an all cash deal and is expected to be closed by early Quarter 2, 2011.

What does Paras bring to Reckitt?

We have a very strong Dettol franchise in India, with Strepsils, Durex and Disprin and Cherry Blossom shoe polish also present. On the personal side we have Clearasil and Veet hair remover. Clearly, the Paras healthcare brands are complementary to our existing portfolio. With the brands such as Moov, Krack, BoroSoft moisturizing skin cream, D'Cold, Livon, Dermicool, Itch Guard and Ring Guard anti- fungal creams in the market, Paras clocked about Rs 400 crore of sales last fiscal.

Will the operations of Paras be merged with Reckitt's Indian operations?

It is a bit early to state how we intend to map things out. However, RB has good infrastructure and distribution in India. The combined efforts will be definitely attractive.

Who would be heading the company here?

It is something which we do not wish to speak at this moment.

Questions:

1. What major task has been assigned to Chandra Mohan Sethi by his company?
2. Has any other deal taken place in India in the pharmaceutical sector in the recent past? Give details.
- 3 Name some of the major brands of Reckitt and Paras.
- 4 Why do people say that Paras promoters have got a pot of gold?
- 5 Who would be heading the company now in India according to Sethi?
- 6 Write a short paragraph on 'Reckitt and Paras deal'.

(2)

Soon, denim will cost you more

Get ready to pay more for your pair of jeans as denim prices are likely to rise by 5-10% in the coming months. Denim manufacturers blame it on the expected rise in global demand and increase in input as well as operational costs. So, for example, if you bought a branded pair of jeans earlier for Rs. 2,000, it may cost soon Rs. 2,225 or Rs. 2,500. Even as new companies are setting up denim plants, few among existing players are adding new capacities despite expected jump in demand. Ahmedabad based Nandan Denim Ltd., a subsidiary of Chiripal group, is expanding its capacities from 80 million meters to 100 million meters per annum while Mafatlal Industries Ltd. is also in the process of increasing its per annum production capacity. However, Arvind Ltd., the world's largest denim producer has no such plans at present. "Arvind denim prices have gone up by 5% in the last year." as per the director's statement.

Manufacturers believe that as there is no alternative to denims, the demand and consumption in domestic market is expected to rise in coming years. A lot of denim business is shifting from China to India as Chinese currency is appreciating against dollar whereas Indian rupee is still on the weaker side.

Questions:

- 1 What kind of changes are expected in denim market in near future?
- 2 Name the domestic market players mentioned in the passage.
- 3 Why denim is going to be costlier?
- 4 Which company is currently not planning for expansion? Why?

Q.2 Attempt the following

- (1) Write a letter to your bank complaining about the wrongful dishonor of your cheque.
- (2) Write a letter of complaint for non-receipt of annual report of a company.

Q. 3 WRITE BRIEF ANSWERS.

1. How did Dmitritch propose to spend the money?
2. What comment did Lantini make when he was irritated by his wife's love for tinsel jewelry?
3. How did ha'penny describe his mother?
4. Describe the difference in the attitudes of Shubha's parents.
5. Why did not spring come into selfish giant's garden?

Q. 4 Write one-word substitute for the following

- a name that is not known or not made public
- place where bread is baked for sale
- without beginning or end (lasting for ever)
- fit for suitable to be eaten
- a person who eats too much
- against the law
- not readable
- difficult to believe
- etiquette that is used during using net (computer-network)
- a person who is always hopeful and expects the best in life

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IFS (ENGLISH MEDIUM)

- 1) Explain Organization structure of Indian Financial System.
- 2) Explain ADR & GDR with Process & its advantages.
- 3) List Name of Stock Exchanges in India.
- 4) Explain (NPA) Non Performing Assets with Figures of any one Bank with Financial Statements.

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Corporate A\C (ENGLISH MEDIUM)

Q.1 The Balance sheet of Vikas Ltd. as on 31-03-2012 is as follows:

Liabilities	Rs.	Assets	Rs.
9,000 Equity shares of Rs.100 each fully paid	9,00,000	Land-Building	7,50,000
10% Pref. shares Capital	3,00,000	Furniture	4,50,000
General Reserve	90,000	Investments	90,000
Creditors	2,00,000	Debtors	1,50,000
Bills payable	40,000	Cash-Bank	90,000
	15,30,000		15,30,000

Other information:

1. The market value of land-building is 30% more and furniture is 20% more than its book value.
2. The market value of investment is Rs. 1, 08,000.
3. There is probability of 10% bad debts on debtors.
4. The expected rate of return on capital employed is 12%.
5. The average profit before distribution of dividend is Rs. 2, 22,000.
6. The goodwill of the company has been valued at Rs.1, 32,000.

From the above particulars ascertain the fair value of the equity share of the company.

Q.2 Following is the trial balance of Nagarik Bank Ltd., as on 31-03-2012.

Particulars	Debit (Rs.)	Credit (Rs.)
Equity Share of Rs.10 each	-	10,00,000
Borrowing	-	1,00,000
Reserve fund	-	4,00,000
Current deposits	-	2,00,000
Fixed deposits	-	2,00,000
Saving deposits	-	1,00,000
Demand deposits	-	50,000
Profit and Loss A/c	-	35,000
Interest and discount	-	2,53,000
Recurring deposits	-	40,000
Loan, Cash-credit, overdraft	5,60,000	-
Non-banking asset	10,000	-
Premises	1,00,000	-
Government security	7,00,000	-
Branch adjustment A/c	1,00,000	-
Salary	50,000	-
Printing and stationery	16,000	-
General expenses	30,000	-
Audit fees	14,000	-
Rent, rates and taxes	5,400	-
Director fees	1,500	-
Insurance	2,100	-
Stock of stationery	17,000	-
Bill purchased and discount	92,000	-
Interim dividend paid	34,000	-
Shares in Bajaj Auto Ltd.(F.V.)	1,00,000	-
Cash in hand	1,86,000	-
Cash with R.B.I.	2,00,000	-
Money at call and short notice	1,20,000	-
Balance with other bank	40,000	-
	23,78,000	23,78,000

Adjustments:

- a) Provision for taxation amount Rs.20,000 and provision for bad and doubtful debts is required amount Rs.10,000.
- b) Interest accrued on investment was Rs.15,000.
- c) Rebate on bill discounted amount Rs.3,800.
- d) Interim dividends declare was 5% actual.
- e) Authorised share capital was 1,50,000 equity share of 10 each.
- f) Acceptance, endorsement made on behalf of customers total Rs.90,000.
- g) Rs.20,000 were added to the premises during the year. Depreciation at 5% on the opening balance is required.
- h) Market value of Government securities was Rs.6,95,000.

Prepare Profit and Loss Account for the year ending 31-03-2012 and Balance Sheet as on that date in prescribed form.

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ECONOMICS (ENGLISH MEDIUM)

- Unit – 1 Explain Budget Deficit, Revenue Deficit, Fiscal Deficit and Primary Deficit.
- Unit – 2 What are the reason for Market Failure. Discuss the Role of Government.
- Unit – 3 Explain the concept of Privatization & Importance of Disinvestment.
- Unit – 4 What is public debt? Explain its effect and Burden of public debt?
- Unit – 5 Explain Characteristics and effect of Indian Tax and its impact on Economy.

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FUNDAMENTAL STATISTICS – I (ENGLISH MEDIUM)

Q-1. Define a function. Explain giving illustrations.

Q-2. Explain the following terms:

- i. Equal function.
- ii. Real function.
- iii. Limit.
- iv. Continuity.

Q-3. Explain meaning of $\lim_{x \rightarrow a} f(x) = l$ and also give rules of limit.

Q-4. Explain meaning of derivation and give its mathematical definition.

Q-5. Give rules of derivatives with illustrations.

Q-6. Explain following terms:

- i. Sample space.
- ii. Random Experiment.
- iii. Event.
- iv. Union of Events.
- v. Intersection of Events.
- vi. Difference of Events.
- vii. Mutually Exclusive Events.
- viii. Independent Events.

Q-7. Explain following terms:

- i. Mathematical definition of Probability.
- ii. Axiomatic Definition of Probability.
- iii. Statistical definition of Probability.
- iv. Conditional Probability.

Q-8. State additive, Multiplicative and Bayes rule of Probability.

Q-9. Define Mathematical Expectation and give its properties.

Q-10. Explain following terms:

- i. Raw moments and central moments.
- ii. Definition of Variance and its properties.
- iii. Skewness and Kurtosis.

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SP STATISTICS - III (ENGLISH MEDIUM)

- Q-1. Write short note on : Non – Probability Sampling
- Q-2. Write briefly :- Systematic Sampling
- Q-3. State in brief about Multiple Cor – relation, PartralCor – relation .
- Q-4. Write the multiple regression equations of
- (i) X_1 on X_2 and X_3
 - (ii) X_2 on X_2 and X_3
 - (iii) X_1 on X_1 and X_2
- Q-5. X_1, X_2 & X_3 are three variables measure from their mean with $n=10$, $\Sigma X_1^2=90$, $\Sigma X_2^2=160$, $\Sigma X_3^2=40$, , $\Sigma X_1X_2=60$, , $\Sigma X_1X_3=40$, , $\Sigma X_2X_3=60$. Calculate partial Cor – relation co efficient $r_{31.2}$ and multiple Cor – relation coefficient $R_{1.23}$
- Q-6. Five observations in a population are 9, 12, 18, 21, 30. Taking all possible sample of size 3 without replacement from it, verify the following results:
- (i) $E(\bar{Y}) = \bar{Y}$
 - (ii) $v(\bar{Y}) = \left(\frac{1}{n} - \frac{1}{N}\right) \cdot S^2$
 - (iii) $E(S^2) = S^2$
- Q-7. 12 observation of a population are divided into three strata as follows:-
Stratum 1: 2, 8, 6, 4
Stratum 2: 30, 32, 28, 34, 26
Stratum 3: 38, 42, 40
Random samples of 2 units from the first stratum, 3 units from the 2nd stratum & 2 units from the 3rd stratum are selected. Obtain $V(\bar{y}_{st})$
- Q-8. The values of Y_i in the population of size 12 are 4, 3, 0, 1, 6, 5, 8, 7, 11, 15, 8, 16. Taking all possible systematic sample of size 4 from it, prove that $E(\bar{y}_{st}) = \bar{Y}$. Also obtain $v(\bar{y}_{st})$.

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SP STATISTICS - IV (ENGLISH MEDIUM)

- Q-1. Explain Seasonal Indices (Refer T Y text book)
Q-2. Short Note on: Seasonal Variations
Q-3. Find trend by graphical method for the following time series:

Year	Production
1968	12
1969	15
1970	18
1971	15
1972	23
1973	27
1974	30
1975	25
1976	35
1977	40
1978	42

- Q-4. Find trend and short term fluctuations by method of 3 yearly moving averages.

Year	Price	Year	Price
1959	80	1965	95
1960	85	1966	102
1961	92	1967	110
1962	90	1968	108
1963	96	1969	112

- Q-5. Using 5 yearly moving averages determine trend for the following time series.

Year	Price	Year	Price
1960	51	1969	200
1961	66	1970	218
1962	61	1971	155
1963	92	1972	202
1964	100	1973	240
1965	119	1974	257
1966	110	1975	271
1967	120	1976	286
1968	150	1977	312

- Q-6. What is Input – Output analysis? Give its Mathematical Equation.
Q-7. Exercise: - Q.4 & Q.7 (Input - Output)
Q-8. Index Numbers: - Illustration 1, 2, 3, 4.

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Taxation-1 (ENGLISH MEDIUM)

- 1) Write a short notes on :
 1. Assessee
 2. Previous Year
 3. Casual income
 4. Company
 5. Objectives of tax planning
 6. Tax Evasion
 7. Tax Avoidance
 8. Agricultural income
 9. Income- Tax authorities
 10. Commissioner of Income Tax

- 2) State the provisions of Income Tax Act for determining Residential Status of individual assessee with exceptions

- 3) Write short notes on:
 1. Payment of advance Tax
 2. E-filing of Return
 3. Permanent Account Number
 4. Tax deducted at source

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Cost Accounting- I

Que.1. What is meant by cost Accounting ? Discuss the advantages and limitation of cost accounting.

Que.2. Describe different methods of costing and state the industries to which they are applicable.

Que.3. Explain the term” Material control “ what are the objectives of material control ?.

Que.4..What is meant by labour turnover rate ?what are the causes of labour turnover ?.

Que.5. What is Idle Time ? .How would you deal with it in cost accounts ?.

Que.6. What is meant by absorption of overhead? Discuss briefly the different methods of absorption of factory overheads and differentiate between under and over absorption.

Que.7. Explain the difference

- (1) Cost Accounting and Financial Accounting .
- (2) Bin card and Stock ledger of material
- (3) Periodical check and perpetual check of materials
- (4) Fifo method and Lifo method.
- (5) Productive time and unproductive time
- (6) Direct labour and indirect labour
- (7) JIT Purchase and Traditional purchase
- (8) Conventional system and Activity Based costing
- (9) Spoilage and Defectives
- (10) Time-rate wage and piece-rate wage Method.

Que.8. Write short notes on:

- (1) Objective of cost Accounting.
- (2) A.B.C. Analysis
- (3) Stock Record card
- (4) Essentials of Ideal Wage system.
- (5) Arguments against Including Interest on capital in cost Accounts