

H L College of Commerce

ASSIGNMENT OF SEMESTER – V (T Y B COM): 2015-16

Commercial Communication- V

Q.1 (A) Give meanings of the following

- | | | |
|-------------------|----------------|-------------------|
| 1. corrigendum | 2. locusstandi | 3. fait accompli |
| 4. exempli gratia | 5. prima facie | 6. ultra vires |
| 7. viva voce | 8. proximo | 9. modus operandi |
| 10 front a front | 11.eureka | 12. Ipso facto |
| 13 ad hoc | 14 debris | 15 emeritus |

(B) Write the foreign word which has the following meaning:

- | | | |
|------------------------|------------------------------|------------------------|
| 1. that is | 2. on the way | 3. one sided |
| 4. unanimity | 5. wreckage | 6. an excuse |
| 7. actual, in reality | 8. to take note | 9. for each day |
| 10. without recompense | 11. retired honorable person | 12. for the time being |
| 13 an accomplished act | 14 contrariwise | 15 for each day |

(C) Match the groups

- | | |
|--------------------------------------|---|
| 1. alibi | 1. genuine, in good faith |
| 2. caveat emptor | 2. equivalent to 'Ms' |
| 3. de jure | 3. in the ratio of |
| 4. In camera | 4. indefinitely |
| 5. bona fide | 5. In the existing condition |
| 6. pro rata | 6. buy at one's own risk |
| 7. senorita | 7. not in the public, a close doors trial |
| 8. Sine die | 8. In accordance with law |
| 9. lacuna | 9. missing gap in argument |
| 10. status quo | 10. actual, not legally |
| 11. Legal defense of being elsewhere | |

Q 2 Attempt the following:

1. What was the king's method of delivering the justice in *The Lady, or the Tiger*?
2. Why does O'Henry call Jim and Della the Magi?
3. What are your observations about the character of the Republican sniper?
4. Why did the black boy refrain himself from going out?

Q 3 A. You intend to take a life insurance policy from Life Insurance Corporation of India, Relief Road Branch, Ahmedabad-1. Write a letter to the company soliciting information about various life insurance families.

Q 3 B. You would like to surrender the life Insurance Policy you have bought from an insurance company. Write a letter to the company inquiring about the surrender value of your life insurance policy.

Q 4 Read the following passage and select the correct option.

Siddhartha ___1.____ the son of the king Kapilvastu , near Nepal. His mother ___2____ when he was seven days old. His father brought him ___3____ in great luxury and built three ___4____ for him, one for the winter, one for the summer and one for the rainy season. He also gave him all the pleasures and games that a young prince could have. His father did not want him to see the sadness of life. But Siddhartha was a thinker. When he was quite young, he began ___5____ difficult questions. In order to fill his mind with other things, his father married him to his lovely cousin, Yashodhara. One day as he ___6____ out in his chariot, Siddhartha saw a wrinkled old man, another day he went out and saw a sick man. Still another day he saw a funeral. He was filled with great pity. And he cried out: "Shame then on life!" After some days Siddhartha saw a *sadhu* with a radiant face and he decided to become a *sadhu*. One night when everyone had gone to sleep that night , he got up and decided to depart. He went ___7____ his wife's room. She was asleep, with her arm around the baby, Rahul. He tenderly kissed both his beloved ones and went towards the Himalayas and started his meditation. Soon he saw light. He had a vision of the truth. He felt at peace with the world and became the Buddha.

- 1: (a)was (b)is (c)has (d)had
2: (a)dyled (b)died (c)dies (d)dyes
3: (a)by (b)on (c)up (d)into
4: (a)placeless (b)placing (c)palace (d)palaces
5: (a)to ask (b)asked (c)ask (d)asks
6: (a)is riding (b)was riding (c)were riding (d)will be riding
7: (a)on (b)above (c)into (d)by

Q 5 Write questionnaires on any three of the following

- A. Socio Economic conditions of Domestic Servants.
- B. Launching of a new product in the market (soap).
- C. Shopping habits of Working Women.

H. L. COLLEGE OF COMMERCE
T.Y.B.Com. Semester V
Cost and Financial Accounting Assignment 2015-16

Q.1 A product passes through three processes before it is transferred to finished stock.

The following information is available regarding the processes. Prepare process accounts, by-products account and abnormal wastage/gain account. Show the cost per unit at the end of each process.

Particulars	Process A	Process B	Process C
Material introduced (Rs.) (at Rs.10 per unit)	1,00,000	-	-
Direct wages (Rs. per unit introduced)	2.50	5.00	8.00
Production overheads (as a % of direct wages)	40	60	50
Normal wastage (as a % of units introduced)	10	10	10
Selling price of wastage (Rs. per unit)	-	5	10
By-products (units)	4,000	-	-
Profit on sale of by-products	25% on sales	-	-
Actual output	?	60% of units introduced	2,850 units

Q.2 The following data are available in respect of a process for August 2013.

Prepare Process Account and other necessary accounts. Also prepare Statement of Equivalent Production, Statement of Cost and Statement of Evaluation.

Opening stock of Work-in-Process	1,500 units Rs.30,000
Degree of completion:	
Material 100% Labour 33 $\frac{1}{3}$ % Overheads 33 $\frac{1}{3}$ %	
Material introduced in the process	18,500 units Rs.1,04,000
Direct labour	Rs.28,000
Overheads	Rs.56,000
Normal loss	10%
Sales price of scrap	Rs.4 per unit
Transfer to next process	15,000 units
Closing stock of Work-in-Process	5,000 units
Degree of completion:	
Material 90% Labour 30% Overheads 30%	

Q.3 A company has given the following information for 2013-14.

Units produced and sold	15,000
Total sales value	Rs.1,50,000
Variable cost	Rs.6 per unit
Fixed cost	Rs.36,000

Calculate the following:

- Contribution per unit and P/V ratio
- Break Even Point in units and in value
- Margin of Safety in %
- Sales (in Rs.) required to make a profit of Rs.64,000
- BEP (in units) if the selling price is decreased by 10%

Q.4 Write short notes on

1. Assumptions of marginal costing
2. Discretionary costs
3. Notional costs

Q.5 A Ltd. and B Ltd. were amalgamated on 1-4-2013. A new company ABC Ltd. was formed to take over the business of both the companies. The Balance Sheets of A Ltd. and B Ltd. as on 31-3-2013 were as follows.

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Equity shares of Rs.10 each	17,00,000	14,50,000	Building	9,20,000	5,50,000
12% Preference shares of Rs.10 each	6,40,000	3,50,000	Machinery	6,50,000	4,20,000
General Reserve	7,30,000	4,80,000	Investments	1,50,000	1,00,000
Investment Allowance Reserve	1,00,000	60,000	Stock	6,50,000	5,40,000
P & L A/c	1,50,000	1,04,000	Debtors	6,60,000	5,40,000
12% Debentures	1,00,000	56,000	Bank balance	7,70,000	5,00,000
Creditors	3,80,000	1,50,000			
	38,00,000	26,50,000		38,00,000	26,50,000

Additional information:

1. ABC Ltd. will issue 2 equity shares for 5 equity shares of A Ltd. and 3 equity shares for 10 equity shares of B Ltd. The equity shares having a face value of Rs.10 per share will be issued at Rs.35 per share.
2. Preference shareholders of both the companies will get the same number of 14% preference shares of ABC Ltd. of face value Rs.10 per share issued at a premium of Rs.3 per share.
3. Debenture holders of both the companies will be issued 15% debentures of ABC Ltd. so as to get the same amount of interest.
4. Investment allowance reserve is to be maintained for 3 more years.

Prepare the Balance Sheet of ABC Ltd. as on 1-4-2013 after the amalgamation has been carried out (a) in the nature of merger and (b) in the nature of purchase.

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ASSIGNMENT OF SEMESTER – V (T Y B COM): 2015-16 **INTERNATIONAL ECONOMICS – V**

1. Explain Heckscher-Ohlin Factor endowment theory detail.
2. Explain Mill's theory of reciprocal demand and Marshall's theory of offer curves.
3. Explain the arguments in favour of protected trade policy.
4. Explain Purchasing Power Parity theory of exchange rate determination.
5. Explain
 - (1) Comparative Cost Advantage theory.
 - (2) Favourable and unfavourable balance of Payments.

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ASSIGNMENT OF SEMESTER – V (T Y B COM): 2015-16

Management Accounting-1

Que.1.The Balance Sheet of Atul Co. Ltd. are as under.

Liabilities	31-3-2012 (Rs.)	31-3-2013 (Rs.)	Assets	31-3-2012 (Rs)	31-3-2013 (Rs)
Equity share Capital (each of Rs.10)	2,00,000	3,00,000	Goodwill	62,000	50,000
10 % Redeemable pref.shares (each Rs.10/- Rs.8 paid up)	80,000	4,000	Land and Building	2,70,000	2,20,000
Profit & Loss Account	1,00,000	1,80,000	Machinery (cost price)		
General Reserve	80,000	1,05,000	Furniture		
Security premium	9,500	250	Debtors	30,000	2,00,000
Capital Reserve	2,000	20,000	Bills Receivable	33,000	69,000
Capital Redemption Reserve	-----	45,000	Cash-Bank	30,000	40,000
15 % Debentures	-----	50,000	Stock	42,000	1,20,000
18% Bank loan	-----	40,000	Preliminary expenses	40,000	1,00,000
Provision for taxes	40,000	52,000	Debentures discount	15,000	10,000
Creditors	15,000	20,000		6,000	1,000
Bills payable	4,500	18,000			
Outstanding expenses	22,000	5,750			
Depreciation fund on machinery	20,000	30,000			
	5,73,000	8,70,000		5,73,000	8,70,000

Additional Information:

- (1) Bonus shares were issued during the Year from general reserve in proportion of 4:1.
- (2) Dividend was declared at 18 % in the Year 2013 on Equity shares for the year 2012.
- (3) Debentures were issued at a discount of 10 % during the year.
- (4) A notice was issued for redemption of pref.shares and unpaid instalment on the shares was called, However call money was received fully on all shares except 500 shares and pref.shares were redeemed at 15 % premium on 30-6-2012.For this purpose equity shares were issued at 10 % premium and the rest paid out of profit.
- (5) Final liability for 2012 was determined to be Rs.30,000 and it was paid up.The surplus from provision for taxes was transferred to general reserve.
- (6) A machine costing Rs.30,000 on which the accumulated depreciation was Rs.8,000 was sold for Rs.18,000
- (7) A piece of land was sold and the profit was transferred to capital reserve .no amount was transferred to capital reserve except this amount.
- (8) A loan of Rs.50,000 was obtained from the bank on 1-4-2012.It was to be repaid in five equal instalments at the end of each year.

Prepare cash flow Statement as per AS-3

Que.2. Following is the Balance sheet of Roshan Ltd.as on 31-03-2013

Particulars	Rs.	Rs.
<u>Sources of Funds</u>		
1 .Shareholders Funds:		
Equity share capital	25,00,000	
10 % Preference share capital	5,00,000	
Reserves and Surplus	<u>10,00,000</u>	40,00,000
2 . Loan Funds :		
10% Debentures		<u>10,00,000</u>
		<u>50,00,000</u>
<u>Application of Funds :</u>		
1. Fixed Assets		35,00,000
2. Investments		3,00,000
3. Current Assets :		
Stock	6,00,000	
Debtors	2,00,000	
Bills receivable	1,00,000	
Cash and Bank balance	<u>9,00,000</u>	
	18,00,000	
Less : Current Liabilities :		
Creditors	5,00,000	
Bills payable	<u>1,00,000</u>	
	<u>6,00,000</u>	<u>12,00,000</u>
		<u>50,00,000</u>

Additional information :

Particulars	Rs.
Sales (40 % Cash sales)	20,00,000
Less : Cost of goods sold	<u>8,00,000</u>
Gross profit	<u>12,00,000</u>
Net profit (Before interest and tax at 50 %)	6,00,000
Less : Interest on debentures	<u>1,00,000</u>
	5,00,000
Less : Provision for taxation at 50 %	<u>2,50,000</u>
	<u>2,50,000</u>
Opening Stock	2,00,000

Calculate Following Ratios :

1. Net profit Ratio
2. Stock turnover Ratio
3. Gearing Ratio
4. Current Ratio
5. Return on Equity Share capital
6. Debtors Ratio (360 days to be taken for the year)

Que. 3(A) Explain the importance and utility of Accounting Ratios.

(B) Discuss the limitations of Ratio Analysis.

Que. 4.(A) Explain the difference between a cash flow statement and fund flow statement.

(B) Write short notes on Advantages of cash budget.

Que.5..Prepare cash Budget from the following information for the month of March to May 2013

Month	Sales (Rs)	Closing stock (Rs)	Total overhead Expenses (Rs)
January	2,00,000	25,000	30,000
February	2,50,000	37,500	37,500
March	3,00,000	62,500	50,000
April	4,00,000	75,000	45,000
May	3,50,000	68,750	50,000
June	3,75,000	62,500	37,500

Additional Information:

(1)Dt.01-3-2013 cash balance Rs.1,25,000

(2)An old furniture is to be sold for Rs.75,000 in April 2013

(3) Assume 60% of total sales are credit sales and 40% of cash sales.

(4)Purchases are made for cash.

(5)Goods are sold at a profit of $33\frac{1}{3}\%$ on cost price.

(6) 50% of credit sales are realized in the month following the sales and remaining 50% in the second month, following the sales.

(7)Income tax paid for Rs.25,000 in April 2013

(8)Total overhead expenses included monthly fixed overheads expenses of Rs.12,500 which is paid in

the same month. Variable overhead expenses are paid in the subsequent month.

(9) A New machine is to be bought Rs.1,25,000 in April 2013, the payment of which is made 80%

against delivery and the remaining amount in the subsequent month.

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ASSIGNMENT OF SEMESTER – V (T Y B COM): 2015-16 **MARKETING MANAGEMENT IN PRACTICE – V**

1. Give any company's name & explain the strategy used by that co for rural marketing.
2. Effects of Spread of shopping malls in India.
3. Objective of Case Studies Method.

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ASSIGNMENT OF SEMESTER – V (T Y B COM): 2015-16 **Fundamental Statistics- III**

- 1 State the conditions under which Binomial distribution tends to Poisson distribution. Also state its properties and uses of Poisson distribution.
- 2 State probability function of Negative Binomial and Geometric distribution. State its properties and uses.
- 3 Write short note on:
 - (1) Variation in quality.
 - (2) Theory of runs.
- 4 Explain the following terms:
 - (1) AQL (3) Consumer's risk
 - (2) ATI (4) AOQ

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Statistics VII

Q1. What is Inventory Control? State its Uses.

Q2. Explain EOQ model without shortages.

Q3. Explain M/M/1:(FCFS) model in Queuing Problem.

Q4. Explain the following terms:

- Queuing Problem
- Inter-arrival Time
- Traffic Density

Q5. What is Sequencing Problem? State its Assumptions.

Q6. Explain processing n jobs through 2 machines in sequencing problem.

Q7. Explain the terms:

- Game Problem
- Saddle Point
- Fair Game

Q8. How will you convert Game Problem into linear programming problem?

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Statistics VIII

- Q1. State Assumptions and Applications of T-distribution.
- Q2. Explain the procedure of testing the difference between 2 sample means taken from different population.
- Q3. Explain the uses of Chi-Square in testing independence of two attributes.
- Q4. State all the different formulae used in Chi-Square test.
- Q5. Derive 1 way classification in analysis of Variance.
- Q6. State Assumptions and Applications of F-Test.
- Q7. What is Non-Parametric Test? Give difference between Parametric & Non-Parametric Test.
- Q8. Explain the following Terms:
- Run Test
 - Mann-Whitney Test

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ASSIGNMENT OF SEMESTER – V (T Y B COM): 2015-16 BUSINESS LAW

1. "All agreements are not contracts but all contracts are agreements" with this statement explain essential factors of valid contract.
2. Explain: (a) Void agreement (b) Voidable agreement
3. Short Note on Acceptance.
4. Discuss the Nature of Excise Duty. On which goods excise duty is levied?
5. Discuss various types of Customs Duty.