

**2.2.2 ADVANCED LEARNERS****Index**

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Smt. Durgadevi Sharma Charitable Trust



# **Bachelor of Commerce**

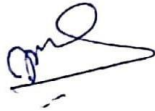
**Date: 10<sup>th</sup> December, 2022**

## Notice

All the students of F.Y.B.Com are hereby informed that college identifies Advance learners on the basis of your SSC, HSC Score, class participation and internal examination performance. All the students mentioned in the below attached list need to attend the lecture on 14<sup>th</sup> December, 2022 from 12:30 p.m onwards in room no. 603.

Attendance is compulsory.

| Name of Students  |
|-------------------|
| BERA GUNJAN       |
| BIGHANIA ARUN     |
| GUPTA PARITOSH    |
| WALMIKI VIKAS     |
| VISHWAKARMA SNEHA |
| A ANJALI AYYAPAN  |



**Mrs. Sharlet Bhaskar**



**Dr. Pratima Singh**



**B.Com Co-ordinator**

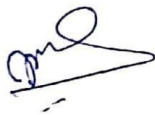
**Principal**

## REPORT

|                          |   |
|--------------------------|---|
| Event                    | Meeting with Advance learners of FYBCOM |
| Date of the Event        | 14 <sup>th</sup> December, 2022         |
| Day of the Event         | Wednesday                               |
| Time                     | 12:30 p.m.                              |
| Mode of Conduct          | Offline                                 |
| No. of Students Attended | 6                                       |

Meeting was conducted between all the faculties of BCOM and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and national level.



**Mrs. Sharlet Bhaskar**

**B.Com Co-ordinator**



**Dr. Pratima Singh**

**Principal**



## Assignment on Business Mathematics

### Solve the following questions:

1. An LCD T. V. was bought at Rs. 40,500, 3 years back. Find its current market price by considering 6% depreciation p.a.

2. If  $f(x) = 5$ , for  $-1 \leq x < 1$

$= x + 4$ , for  $1 \leq x < 5$

$= 2x - 1$ , for  $5 \leq x < 10$ .

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ . Also solve the equation  $f(x) = 6$ .

3. In how many ways can a pack of 52 cards be divided equally among four players in order?

4. The manufacturer produces  $x$  packets of biscuits per day. The fixed cost is Rs. 1000 per day, the cost of manufacturing is Rs. 18 per packet and the distribution charges are Rs. 2 per packet. Find the total cost function. Also find average cost function and their values for  $x = 50$ .

5. Evaluate:  $\begin{vmatrix} 4 & 6 & 8 \\ 1 & 3 & 2 \\ -1 & 5 & 4 \end{vmatrix}$ .

6. Find by adjoint method, the inverse of the matrix A, where

$$A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$$

7. Estimate  $f(3.6)$  using Newton's Interpolation formula, from the following data.

|             |   |   |   |    |    |
|-------------|---|---|---|----|----|
| <b>X</b>    | 0 | 1 | 2 | 3  | 4  |
| <b>F(x)</b> | 2 | 2 | 6 | 20 | 50 |

8. Mr. Vohra purchased an L.C.D. T.V. worth Rs. 70,000 with a down payment of Rs. 10,000 and quarterly installments of equal amount for one year. What is the quarterly installment if the company wishes to get 12% p.a. compound interest?

9. The total cost function is  $C = x^3 - 9x^2 + 24x + 7$ . Find  $x$  for which total cost is minimum.

10. From the following input- output table, find technology matrix and total output of two industries Find the total output, when the final demand changes to 140 and 12 from industries X and Y respectively.

| Industry | Consumption by Industry |    | Final Demand |
|----------|-------------------------|----|--------------|
|          | X                       | Y  |              |
| X        | 30                      | 60 | 110          |
| Y        | 140                     | 70 | 90           |

### Assignment on Financial Accounting-I

1. State with reasons whether the following items relating to a sugar mill company is capital or revenue.

- A motor truck costing ₹. 15,000 and standing in the books at ₹. 7.250 were sold for ₹. 12000
- ₹. 12000 received from the issue of further shares.
- ₹. 75,000 being the cost of land purchased for agricultural farms and ₹. 450 paid for land revenue.
- ₹. 1.50,000 paid for excise duty, on sugar manufactured.
- ₹. 50,000 invested in a government loan.
- ₹. 60,000 spent on construction of railway siding.

2. State with reasons whether the following items are Capital or Revenue. Also given Journal Entry.

- Received 2 lakhs on issue of Equity Share Capital.
- Paid 5,000 towards excise duty on goods manufactured.
- Purchased 4% Government Securities of ₹ 40,000 at ₹39,000.
- Paid ₹ 2,000 for erection charges of new machinery. ₹ 2,000 for trade association.
- Annual subscription paid
- Freight paid 5,000.
- Purchased motor car for 3 lakhs.

3. Please state with reasons, whether the following are Capital, Revenue, or Deferred Revenue:

- Legal expenses in issuing shares and debentures.
- Legal expenses incurred in an action for infringement of trademarks.
- Legal expenses incurred in an income-tax appeal.
- Legal expenses incurred in connection with the purchase of business premises.
- Legal expenses incurred in defending a suit for breach of contract to supply goods.
- Amount spent on air-conditioning the office of the legal officer.

- (g) Amount spent on registration of design.  
(h) Amount spent for application for allotment of plot of land.

4. From the following trial balance of Pandit Enterprises, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March , 2020 and the balance sheet as on that date:

Trial Balance as on 31-03-2020

| Particulars                 | ₹        | Particulars           | ₹        |
|-----------------------------|----------|-----------------------|----------|
| Drawings                    | 36,000   | Capital               | 4,50,000 |
| Manager's salary            | 16,000   | Sundry Creditors      | 1,25,000 |
| Cash in hand                | 7,000    | Loan from bank        | 75,000   |
| Cash at Bank                | 30,000   | Reserve for Bad Debts | 5,500    |
| Sundry Debtors              | 59,000   | Purchases Return      | 6,500    |
| Trade mark                  | 9,000    | Sales                 | 3,24,000 |
| Plant and Machinery         | 2,00,000 | Discount              | 3,500    |
| Land and Buildings          | 1,20,000 |                       |          |
| Purchases of Raw Materials  | 1,50,000 |                       |          |
| Raw materials (1.4.2019)    | 35,000   |                       |          |
| Work-in-progress (1.4.2019) | 60,000   |                       |          |
| Finished goods (1.4.2019)   | 90,000   |                       |          |
| Carriage on purchase        | 10,000   |                       |          |
| Wages and Salaries          | 75,000   |                       |          |
| Factory Expenses            | 12,000   |                       |          |
| Factory rent and rates      | 15,000   |                       |          |
| Office expenses             | 8,000    |                       |          |
| Printing and stationery     | 7,500    |                       |          |



|              |                 |              |                 |
|--------------|-----------------|--------------|-----------------|
| Discount     | 5,500           |              |                 |
| Bad debts    | 4,500           |              |                 |
| Goodwill     | 40,000          |              |                 |
| <b>TOTAL</b> | <b>9,89,500</b> | <b>TOTAL</b> | <b>9,89,500</b> |

**Other Adjustment:**

- (a) On 31<sup>st</sup> March 2020 stock were valued as:
- Raw Materials ₹ 55,000 work in progress ₹ 75,000 and finished goods ₹ 95,000.
  - Outstanding expenses-Printing and stationery ₹ 1,500.
  - Prepaid Expenses factory Rent rates and Taxes ₹ 2,000.
  - Depreciate: Plant and Machinery at 10%
  - Written off Trade Mark by 33 1/3 %
  - Manager is entitled for a commission of 2% on net profit before charging his commission.
  - Increase reserve for bad debts by ₹ 5,000.
  - Interest on Bank loan of ₹ 1,200 is still unpaid.

5. The Trial Balance of Mr.Lakhanichand as below, Prepare final accounts for the year ended 31<sup>st</sup> March 2020.

| Particular              | ₹      | Particular       | ₹        |
|-------------------------|--------|------------------|----------|
| Cash in hand            | 1,000  | Capital Account  | 41,860   |
| Machinery               | 30,000 | Sales            | 1,38,780 |
| Drawings                | 2,500  | R.D.D.           | 560      |
| Factory, Power and Fuel | 450    | Sundry creditors | 8,800    |
| Office salaries         | 6,225  |                  |          |
| Carriage outwards       | 500    |                  |          |
| Manufacturing wages     | 9,300  |                  |          |
| Furniture and fixture   | 3,400  |                  |          |
| Opening Stock:          |        |                  |          |





|                                |                 |              |                 |
|--------------------------------|-----------------|--------------|-----------------|
| Finished goods                 | 4,000           |              |                 |
| Work-in-progress               | 7,250           |              |                 |
| Raw materials                  | 2,800           |              |                 |
| Carriage inwards               | 1,000           |              |                 |
| Rent ( factory $\frac{3}{4}$ ) | 4,000           |              |                 |
| Sundry debtors                 | 21,600          |              |                 |
| Advertisement                  | 775             |              |                 |
| Printing & Stationery          | 1,200           |              |                 |
| Factory Insurance              | 1,280           |              |                 |
| Purchase of Raw Material       | 82,950          |              |                 |
| Balance at Bank                | 8,530           |              |                 |
| Discount allowed               | 610             |              |                 |
| Miscellaneous Exp.             | 630             |              |                 |
| <b>TOTAL</b>                   | <b>1,90,000</b> | <b>TOTAL</b> | <b>1,90,000</b> |

## Adjustment

- Closing stock finished goods 6,500/-, Raw materials ₹ 750/- and work in progress ₹ 4,750
- A Motor car purchased on 1.1.2020 for ₹ 10,000/- has been included in purchases.
- Depreciate Machinery at 15% p.a., Motor car at 20% p.a., Furniture and fixtures at 15% p.a.
- Provision for R.D.D. should be maintained at 10% of the debtors
- Provision for unrealized rent in respect of a portion of the office sublet at ₹ 120 p.m. from 1.1.2020 has to be made.

6. From the following trial balance of Mr. Shyam, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March, 2020 and the balance sheet as on that date:



Trial Balance as on 31<sup>st</sup> March 2020

| Particulars                 | ₹               | Particulars           | ₹               |
|-----------------------------|-----------------|-----------------------|-----------------|
| <u>Drawings</u>             | 16,000          | Capital               | 1,00,000        |
| Salary                      | 21,300          | Sundry Creditors      | 10,000          |
| Cash in hand                | 20,700          | Bad Debts recovery    | 1,200           |
| Cash at Bank                | 6,000           | Reserve for Bad Debts | 400             |
| Sundry Debtors              | 20,600          | Purchases Return      | 1,000           |
| Insurance                   | 700             | Sales                 | 1,20,000        |
| Plant and Machinery         | 25,000          | Discount              | 400             |
| Furniture                   | 5,000           |                       |                 |
| Purchases of Raw Materials  | 82,000          |                       |                 |
| Raw materials (1.4.2019)    | 3,500           |                       |                 |
| Work-in-progress (1.4.2019) | 7,500           |                       |                 |
| Finished goods (1.4.2019)   | 4,000           |                       |                 |
| Return inwards              | 2,000           |                       |                 |
| Carriage on Sales           | 500             |                       |                 |
| Wages                       | 11,400          |                       |                 |
| Factory Expenses            | 200             |                       |                 |
| Factory rent and rates      | 400             |                       |                 |
| Office Rent                 | 4,600           |                       |                 |
| Printing and stationery     | 800             |                       |                 |
| Discount                    | 800             |                       |                 |
| <b>TOTAL</b>                | <b>2,33,000</b> | <b>TOTAL</b>          | <b>2,33,000</b> |

## Other Adjustment

- (a) On 31.03.2020. Stock was valued as: Raw Materials ₹ 2,000 work in progress ₹ 8,000 and

- (b) Prepaid insurance ₹ 300
- (c) Depreciate: Machinery at 20% and Furniture at 5%
- (d) Provide Bad debts ₹ 600 and RDD @ 5 % on debtors
- (e) During the year Goods distributed as free sample worth ₹ 4,000

Q7) State the whether the following statement are true or false

- a) Bank reconciliation statement is an account.
- b) Interest overdraft is credited in pass book
- c) Furniture purchased on credit for office use can entered in Purchase book.
- d) Debit Note is always issued by a seller
- e) The total of debit side is more than credit side it means that account is having credit balance
- f) Real account always shows Debit balance
- g) Trade discount is always calculated on Gross Amount
- h) In Journal Entry should be passed in chronological order
- i) In every transactions there must be at least two accounts effected
- j) Bank Account is a Personal Account

Q8) State whether you would consider the following as Capital , Revenue , Deferred Revenue Expenditure, Capital Receipt or Revenue Receipt.

- a) Amount spent on uniform of workers
- b) White washing of the building
- c) Commission Received
- d) Import duty on purchase of machinery
- e) Solicitors' fees paid for purchase of plot of land.
- f) Purchase of 1000 second-hand chairs at Rs 50 each. The firm spent further Rs 10,000 on renovating and repairing them. The chairs were fitted by their employees, the total wages paid being Rs 3,500
- g) Cost of designing a new product which did not come for commercial use.
- h) Sale of Old Machinery.
- i) Repairing charges paid for keeping the machinery in working condition.
- j) Interest paid on Bank overdraft.

Q9) Journalise the following transactions in the books of Mr. Mehta for the month of August 2017

- 1) Started business with cash Rs 40,000.
- 2) Purchased goods of Rs 11,000 from Mohan.
- 4) Sold goods on credit to Sohan for Rs 15,000.
- 8) Goods of Rs 400 being defective returned by sohan.
- 10) Paid cash to Mohan Rs 10600 and received discount Rs 400.
- 14) Bought machinery from Kiran scientific company Rs 20,000 and half the amount paid immediately.
- 18) Paid for Repairs of above Machinery Rs 200.
- 19) Purchased order with M/s Mahavir & sons for supply of goods Rs 10,000.



- 29) Purchased a horse for Rs 8,000 and paid carriage charges Rs 200.  
30) Withdrawn from Bank Rs 4,000 for personal use.

10) Record the following transactions of Sailesh in Triple column cash book for the month of July 2016

|    |  |
|----|--|
| 1  | Cash balance 29,000 and bank overdraft Rs 5,000                                  |
| 4  | Deposited in to bank Rs 6,000  |
| 6  | Bought additional capital Rs 15,000 and deposited same in to bank                |
| 9  | Paid to Shantanu Rs 19,800 by cheque in full settlement of his account Rs 20,000 |
| 11 | Paid commission to salesman Rs 3250  |
| 12 | Received a bearer Cheque for Rs 1,000 from Pradeep and deposited in to Bank      |
| 15 | Gave charity to old age home Rs 1,500  |
| 18 | Purchased goods for Rs 15,000 @ 2% C.D   |
| 21 | Sold goods for cash Rs 10,000 @ 2.5% C.D   |
| 23 | Issued a cheque for Rs 2,230 to Anand Enterprises for advertisement              |
| 24 | Received a cheque from Beena for Rs 3450 and discount allowed Rs 50              |
| 27 | Carriage Paid Rs 150   |
| 28 | Deposited in to Bank cheque received from Beena                                  |
| 29 | Paid Salary Rs 6,600 and rent Rs 3,200   |
| 30 | Beena Cheque dishonour   |

11) Enter the following transactions in an analytical petty cash book under Imprest system for the month of Feb 2017

- 1) Received cheque from Head Cashier Rs 1500  
4) Purchased pencils for Rs 30, inkpot Rs 20 and papers Rs 50  
6) Paid for repairs Rs 175  
10) Paid taxi fare to manager Rs 75



- 13) Paid subscription for newspaper Rs 140
- 17) paid for refreshment to customer Rs 92
- 20) Paid to Rajat in settlement of his account Rs 130
- 22) paid wages to workers Rs 105

Also find the amount to be received by petty cashier from main cashier on 1<sup>st</sup> March 2017

12) Enter the following transactions in Purchase Book, Sales Book, Purchase return Book and sales return Book of Avadesh and co for the month of March 2011

- 1) Purchased good from Mukund traders Rs 3500 @ 10% T.D
  - 3) Prashant enterprises invoiced to us good of Rs 5250.
  - 6) Sold goods to yuvraj traders Rs 12,000 2 5% T.D
  - 9) Manish associates invoiced good to us worth less 2.5% T.D
  - 12) Returned goods to Mukund traders enterprises Rs 550(net)
  - 15) Yuvraj traders returned good of Rs 1500(gross) as they were damaged in transit.
  - 18) Returned good to Prashant enterprises Rs 325.
- 13) Prepare a bank Reconciliation statement as on 31<sup>st</sup> July 2018 from the following details.
1. Balance as per cash book Rs. 10,000
  2. Cheque deposited but not cleared Rs. 400.
  3. Cheque issued to Mr. Mohan but not presented for payment Rs. 600.
  4. Interest credit by bank Rs. 800.
  5. Direct payment of rent by bank Rs. 1000.
  6. Cheque received from Mr. Rajesh and deposited but not cleared up to 31<sup>st</sup> July Rs. 1,200.
  7. .Commission charged by bank Rs. 140.
  8. Cheque issued in July 15 Rs. 1,600 but cleared on 1<sup>st</sup> August.
  9. Dividend collected by bank Rs. 1,800 directly



14) On 1<sup>st</sup> April 2013, Mahesh traders purchased machinery for Rs 20,000. On 1<sup>st</sup> October 2013 they purchased further machinery costing Rs 10,000. On 1<sup>st</sup> October 2015 they sold for Rs 6000 the machine purchased on 1<sup>st</sup> April 2013 and bought another machine for Rs 12000 on the same date. Depreciation on machinery was provided @ 10 % p.a. on the Diminishing Balance Method and the financial year closes on 31<sup>st</sup> March

**Prepare the Machinery a/c for the year 20013-14, 2014-15, 2015-16**

15) From the following Trial Balance, Prepare Trading, Profit & Loss Account for the year ending 31<sup>st</sup> December 2018 and a Balance sheet as on that date after taking into account following adjustments.

Trial Balance

| Debit Balance      | Rs.      | Credit Balance   | Rs.      |
|--------------------|----------|------------------|----------|
| Stock              | 20,000   | Bills Payable    | 12,000   |
| Sundry debtors     | 28,000   | Sundry Creditors | 18,000   |
| Purchases          | 40,000   | Advance Recd.    | 3,500    |
| Wages              | 8,500    | Sales            | 70,000   |
| Salaries           | 2,700    | RDD              | 2,400    |
| Office Expenses    | 2,445    | Capital          | 80,000   |
| Insurance          | 1,300    | Bank loan        | 11,600   |
| Plant & Machinery  | 30,000   |                  |          |
| Rent               | 2,200    |                  |          |
| Traveling Expenses | 500      |                  |          |
| Return inwards     | 3,500    |                  |          |
| Land & Building    | 44,800   |                  |          |
| 10% Investment     | 4,000    |                  |          |
| Bad - debts        | 2,000    |                  |          |
| Cash in hand       | 4,655    |                  |          |
| Drawings           | 2,400    |                  |          |
| Advance insurance  | 500      |                  |          |
|                    | 1,97,500 |                  | 1,97,500 |

Additional Information:

- 1) Make provision for wages Rs. 1,000 and unpaid salaries Rs.500.
- 2) Provide Reserve for doubtful debt at 5% on debtors.
- 3) Provide Reserve for discount on debtor.
- 4) Closing Stock was valued at Rs. 25,000.
- 5) Depreciate and &building by 5% and Plant & Machinery by 10%.



16) Following the following trial balance Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

Trial balance

| Particulars            | Debit (Rs) | Credit (Rs) | Particulars           | Debit (Rs)       | Credit (Rs)      |
|------------------------|------------|-------------|-----------------------|------------------|------------------|
| Opening Stock          |            |             | Printing & stationery | 5,200            |                  |
| Raw material           | 2,5,0000   |             | Bank charges          | 2,500            |                  |
| Work in progress       | 80,000     |             | Travelling Expenses   | 10,000           |                  |
| Finished goods         | 2,20,000   |             | Bad-debts             | 3,300            |                  |
| Purchases              | 2,15,000   |             | Sales Return          | 11,000           |                  |
| Buildings              | 1,50,000   |             | Advertisement         | 5,500            |                  |
| Plant & machinery      | 3,60,000   |             | Sales                 |                  | 7,80,000         |
| Furniture              | 40,000     |             | Capital               |                  | 8,50,000         |
| Trademark              | 30,000     |             | Sundry creditors      |                  | 52,000           |
| Wages                  | 83,000     |             | Sundry debtors        | 82,500           |                  |
| Factory taxes          | 4,000      |             | Discount              |                  | 2,500            |
| Motive power           | 9,000      |             | Miscellaneous Exp     | 5,500            |                  |
| Factory insurance      | 5,000      |             | Bills payable         |                  | 34,000           |
| Salary to office Staff | 11,000     |             | Bills Receivable      | 16,000           |                  |
| Office rent            | 10,500     |             | Corporation Bank      | 98,000           |                  |
| carriage inward        | 2,500      |             | Cash on hand          | 9,000            |                  |
|                        |            |             |                       | <b>17,18,500</b> | <b>17,18,500</b> |

Adjustments

1. Closing stock Raw material 85, 000, Work in progress 30,000.Finished Goods 2, 05,000.
2. Factory taxes prepaid Rs 2,000.
3. Depreciation furniture at 10%, Plant& machinery 15%, Trademark 20%, Building 5%.
4. Good sold but not recorded in books of account Rs 2500.
5. New bad debts Rs 2,500 and R.DD at 5%.

Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

17) Explain the importance of book keeping

18) Explain types of expenditure

19) Reducing balance method

20) Double entry system



## BUSINESS ECONOMICS

1. Explain Scope and importance of Business Economics
2. What is demand? Explain market demand with the help of market demand schedule and market demand curve.
3. Explain the determinants of demand.
4. Define Supply and Individual Supply curve with the help of individual supply schedule and diagram.
5. What is demand forecasting? Explain the significance of demand forecasting.
6. Throw light on Relationship between Elasticity of Demand & Revenue Concepts.
7. Discuss Types of Elasticity of Demand
8. Discuss the Methods of demand Forecasting.
9. Explain the types of isoquants.
10. Explain internal Economics of Scale.
11. Define transfer pricing and explain how it affects a firm's profit.





**Bachelor of Commerce  
(Accountancy & Finance)**

Date: 10<sup>th</sup> December, 2022

**Notice**

All the students of F.Y.BAF are hereby informed that college identifies Advance learners on the basis of your SSC, HSC Score, class participation and internal examination performance. All the students mentioned in the below attached list need to attend the lecture on 14<sup>th</sup> December, 2022 from 12:30 p.m onwards in room no. 301.

Attendance is compulsory.

| Name of Students       |
|------------------------|
| ANSARI IMTIYAZ         |
| RANE VAIDEHI MAHENDRA  |
| YADAV SHIVAM UDAYBHAN  |
| KARANDE VIVEK KRUSHNA  |
| GUPTA AMIT SUNIL       |
| KAMBLE SUVIDHA VITTHAL |

*T.U. Shah*

**Mr. Tushar Shah**  
BAF Co-ordinator

*Pratima Singh*

**Dr. Pratima Singh**  
Principal



**REPORT**

|                          |  |
|--------------------------|--|
| Event                    | Meeting with Advance learners of FYBAF |
| Date of the Event        | 14 <sup>th</sup> December, 2022        |
| Day of the Event         | Wednesday                              |
| Time                     | 12:30 p.m.                             |
| Mode of Conduct          | Offline                                |
| No. of Students Attended | 6                                      |

Meeting was conducted between all the faculties of BAF and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and national level.



**Mr. Tushar Shah**  
BAF Co-ordinator



**Dr. Pratima Singh**  
Principal



## Assignment on Business Mathematics

### Solve the following questions:

1. An LCD T. V. was bought at Rs. 40,500, 3 years back. Find its current market price by considering 6% depreciation p.a.

2. If  $f(x) = 5$ , for  $-1 \leq x < 1$

$= x + 4$ , for  $1 \leq x < 5$

$= 2x - 1$ , for  $5 \leq x < 10$ .

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ . Also solve the equation  $f(x) = 6$ .

3. In how many ways can a pack of 52 cards be divided equally among four players in order?

4. The manufacturer produces  $x$  packets of biscuits per day. The fixed cost is Rs. 1000 per day, the cost of manufacturing is Rs. 18 per packet and the distribution charges are Rs. 2 per packet. Find the total cost function. Also find average cost function and their values for  $x = 50$ .

5. Evaluate:  $\begin{vmatrix} 4 & 6 & 8 \\ 1 & 3 & 2 \\ -1 & 5 & 4 \end{vmatrix}$ .

6. Find by adjoint method, the inverse of the matrix A, where

$$A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$$

7. Estimate  $f(3.6)$  using Newton's Interpolation formula, from the following data.

|             |   |   |   |    |    |
|-------------|---|---|---|----|----|
| <b>X</b>    | 0 | 1 | 2 | 3  | 4  |
| <b>F(x)</b> | 2 | 2 | 6 | 20 | 50 |

8. Mr. Vohra purchased an L.C.D. T.V. worth Rs. 70,000 with a down payment of Rs. 10,000 and quarterly installments of equal amount for one year. What is the quarterly installment if the company wishes to get 12% p.a. compound interest?

9. The total cost function is  $C = x^3 - 9x^2 + 24x + 7$ . Find  $x$  for which total cost is minimum.

10. From the following input- output table, find technology matrix and total output of two industries Find the total output, when the final demand changes to 140 and 12 from industries X and Y respectively.

| Industry | Consumption by Industry |    | Final Demand |
|----------|-------------------------|----|--------------|
|          | X                       | Y  |              |
| X        | 30                      | 60 | 110          |
| Y        | 140                     | 70 | 90           |

### Assignment on Financial Accounting-I

1. State with reasons whether the following items relating to a sugar mill company is capital or revenue.

- A motor truck costing ₹. 15,000 and standing in the books at ₹. 7.250 were sold for ₹. 12000
- ₹. 12000 received from the issue of further shares.
- ₹. 75,000 being the cost of land purchased for agricultural farms and ₹. 450 paid for land revenue.
- ₹. 1.50,000 paid for excise duty, on sugar manufactured.
- ₹. 50,000 invested in a government loan.
- ₹. 60,000 spent on construction of railway siding.

2. State with reasons whether the following items are Capital or Revenue. Also given Journal Entry.

- Received 2 lakhs on issue of Equity Share Capital.
- Paid 5,000 towards excise duty on goods manufactured.
- Purchased 4% Government Securities of ₹ 40,000 at ₹39,000.
- Paid ₹ 2,000 for erection charges of new machinery. ₹ 2,000 for trade association.
- Annual subscription paid
- Freight paid 5,000.
- Purchased motor car for 3 lakhs.

3. Please state with reasons, whether the following are Capital, Revenue, or Deferred Revenue:

- Legal expenses in issuing shares and debentures.
- Legal expenses incurred in an action for infringement of trademarks.
- Legal expenses incurred in an income-tax appeal.
- Legal expenses incurred in connection with the purchase of business premises.
- Legal expenses incurred in defending a suit for breach of contract to supply goods.
- Amount spent on air-conditioning the office of the legal officer.

- (g) Amount spent on registration of design.  
(h) Amount spent for application for allotment of plot of land.

4. From the following trial balance of Pandit Enterprises, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March , 2020 and the balance sheet as on that date:

Trial Balance as on 31-03-2020

| Particulars                 | ₹        | Particulars           | ₹        |
|-----------------------------|----------|-----------------------|----------|
| Drawings                    | 36,000   | Capital               | 4,50,000 |
| Manager's salary            | 16,000   | Sundry Creditors      | 1,25,000 |
| Cash in hand                | 7,000    | Loan from bank        | 75,000   |
| Cash at Bank                | 30,000   | Reserve for Bad Debts | 5,500    |
| Sundry Debtors              | 59,000   | Purchases Return      | 6,500    |
| Trade mark                  | 9,000    | Sales                 | 3,24,000 |
| Plant and Machinery         | 2,00,000 | Discount              | 3,500    |
| Land and Buildings          | 1,20,000 |                       |          |
| Purchases of Raw Materials  | 1,50,000 |                       |          |
| Raw materials (1.4.2019)    | 35,000   |                       |          |
| Work-in-progress (1.4.2019) | 60,000   |                       |          |
| Finished goods (1.4.2019)   | 90,000   |                       |          |
| Carriage on purchase        | 10,000   |                       |          |
| Wages and Salaries          | 75,000   |                       |          |
| Factory Expenses            | 12,000   |                       |          |
| Factory rent and rates      | 15,000   |                       |          |
| Office expenses             | 8,000    |                       |          |
| Printing and stationery     | 7,500    |                       |          |



|              |                 |              |                 |
|--------------|-----------------|--------------|-----------------|
| Discount     | 5,500           |              |                 |
| Bad debts    | 4,500           |              |                 |
| Goodwill     | 40,000          |              |                 |
| <b>TOTAL</b> | <b>9,89,500</b> | <b>TOTAL</b> | <b>9,89,500</b> |

**Other Adjustment:**

- (a) On 31<sup>st</sup> March 2020 stock were valued as:
  - a. Raw Materials ₹ 55,000 work in progress ₹ 75,000 and finished goods ₹ 95,000.
- (b) Outstanding expenses-Printing and stationery ₹ 1,500.
- (c) Prepaid Expenses factory Rent rates and Taxes ₹ 2,000.
- (d) Depreciate: Plant and Machinery at 10%
- (e) Written off Trade Mark by 33 1/3 %
- (f) Manager is entitled for a commission of 2% on net profit before charging his commission.
- (g) Increase reserve for bad debts by ₹ 5,000.
- (h) Interest on Bank loan of ₹ 1,200 is still unpaid.

5. The Trial Balance of Mr.Lakhanichand as below, Prepare final accounts for the year ended 31<sup>st</sup> March 2020.

| Particular              | ₹      | Particular       | ₹        |
|-------------------------|--------|------------------|----------|
| Cash in hand            | 1,000  | Capital Account  | 41,860   |
| Machinery               | 30,000 | Sales            | 1,38,780 |
| Drawings                | 2,500  | R.D.D.           | 560      |
| Factory, Power and Fuel | 450    | Sundry creditors | 8,800    |
| Office salaries         | 6,225  |                  |          |
| Carriage outwards       | 500    |                  |          |
| Manufacturing wages     | 9,300  |                  |          |
| Furniture and fixture   | 3,400  |                  |          |
| Opening Stock:          |        |                  |          |



|                                |                 |              |                 |
|--------------------------------|-----------------|--------------|-----------------|
| Finished goods                 | 4,000           |              |                 |
| Work-in-progress               | 7,250           |              |                 |
| Raw materials                  | 2,800           |              |                 |
| Carriage inwards               | 1,000           |              |                 |
| Rent ( factory $\frac{3}{4}$ ) | 4,000           |              |                 |
| Sundry debtors                 | 21,600          |              |                 |
| Advertisement                  | 775             |              |                 |
| Printing & Stationery          | 1,200           |              |                 |
| Factory Insurance              | 1,280           |              |                 |
| Purchase of Raw Material       | 82,950          |              |                 |
| Balance at Bank                | 8,530           |              |                 |
| Discount allowed               | 610             |              |                 |
| Miscellaneous Exp.             | 630             |              |                 |
| <b>TOTAL</b>                   | <b>1,90,000</b> | <b>TOTAL</b> | <b>1,90,000</b> |

## Adjustment

- Closing stock finished goods 6,500/-, Raw materials ₹ 750/- and work in progress ₹ 4,750
- A Motor car purchased on 1.1.2020 for ₹ 10,000/- has been included in purchases.
- Depreciate Machinery at 15% p.a., Motor car at 20% p.a., Furniture and fixtures at 15% p.a.
- Provision for R.D.D. should be maintained at 10% of the debtors
- Provision for unrealized rent in respect of a portion of the office sublet at ₹ 120 p.m. from 1.1.2020 has to be made.

6. From the following trial balance of Mr. Shyam, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March, 2020 and the balance sheet as on that date:



Trial Balance as on 31<sup>st</sup> March 2020



| Particulars                 | ₹               | Particulars           | ₹               |
|-----------------------------|-----------------|-----------------------|-----------------|
| <u>Drawings</u>             | 16,000          | Capital               | 1,00,000        |
| Salary                      | 21,300          | Sundry Creditors      | 10,000          |
| Cash in hand                | 20,700          | Bad Debts recovery    | 1,200           |
| Cash at Bank                | 6,000           | Reserve for Bad Debts | 400             |
| Sundry Debtors              | 20,600          | Purchases Return      | 1,000           |
| Insurance                   | 700             | Sales                 | 1,20,000        |
| Plant and Machinery         | 25,000          | Discount              | 400             |
| Furniture                   | 5,000           |                       |                 |
| Purchases of Raw Materials  | 82,000          |                       |                 |
| Raw materials (1.4.2019)    | 3,500           |                       |                 |
| Work-in-progress (1.4.2019) | 7,500           |                       |                 |
| Finished goods (1.4.2019)   | 4,000           |                       |                 |
| Return inwards              | 2,000           |                       |                 |
| Carriage on Sales           | 500             |                       |                 |
| Wages                       | 11,400          |                       |                 |
| Factory Expenses            | 200             |                       |                 |
| Factory rent and rates      | 400             |                       |                 |
| Office Rent                 | 4,600           |                       |                 |
| Printing and stationery     | 800             |                       |                 |
| Discount                    | 800             |                       |                 |
| <b>TOTAL</b>                | <b>2,33,000</b> | <b>TOTAL</b>          | <b>2,33,000</b> |

### Other Adjustment

- (a) On 31.03.2020. Stock was valued as: Raw Materials ₹ 2,000 work in progress ₹ 8,000 and

- (b) Prepaid insurance ₹ 300
- (c) Depreciate: Machinery at 20% and Furniture at 5%
- (d) Provide Bad debts ₹ 600 and RDD @ 5 % on debtors
- (e) During the year Goods distributed as free sample worth ₹ 4,000

Q7) State the whether the following statement are true or false

- a) Bank reconciliation statement is an account.
- b) Interest overdraft is credited in pass book
- c) Furniture purchased on credit for office use can entered in Purchase book.
- d) Debit Note is always issued by a seller
- e) The total of debit side is more than credit side it means that account is having credit balance
- f) Real account always shows Debit balance
- g) Trade discount is always calculated on Gross Amount
- h) In Journal Entry should be passed in chronological order
- i) In every transactions there must be at least two accounts effected
- j) Bank Account is a Personal Account

Q8) State whether you would consider the following as Capital , Revenue , Deferred Revenue Expenditure, Capital Receipt or Revenue Receipt.

- a) Amount spent on uniform of workers
- b) White washing of the building
- c) Commission Received
- d) Import duty on purchase of machinery
- e) Solicitors' fees paid for purchase of plot of land.
- f) Purchase of 1000 second-hand chairs at Rs 50 each. The firm spent further Rs 10,000 on renovating and repairing them. The chairs were fitted by their employees, the total wages paid being Rs 3,500
- g) Cost of designing a new product which did not come for commercial use.
- h) Sale of Old Machinery.
- i) Repairing charges paid for keeping the machinery in working condition.
- j) Interest paid on Bank overdraft.

Q9) Journalise the following transactions in the books of Mr. Mehta for the month of August 2017

- 1) Started business with cash Rs 40,000.
- 2) Purchased goods of Rs 11,000 from Mohan.
- 4) Sold goods on credit to Sohan for Rs 15,000.
- 8) Goods of Rs 400 being defective returned by sohan.
- 10) Paid cash to Mohan Rs 10600 and received discount Rs 400.
- 14) Bought machinery from Kiran scientific company Rs 20,000 and half the amount paid immediately.
- 18) Paid for Repairs of above Machinery Rs 200.
- 19) Purchased order with M/s Mahavir & sons for supply of goods Rs 10,000.



- 29) Purchased a horse for Rs 8,000 and paid carriage charges Rs 200.  
30) Withdrawn from Bank Rs 4,000 for personal use.

10) Record the following transactions of Sailesh in Triple column cash book for the month of July 2016

|    |  |
|----|--|
| 1  | Cash balance 29,000 and bank overdraft Rs 5,000                                  |
| 4  | Deposited in to bank Rs 6,000  |
| 6  | Bought additional capital Rs 15,000 and deposited same in to bank                |
| 9  | Paid to Shantanu Rs 19,800 by cheque in full settlement of his account Rs 20,000 |
| 11 | Paid commission to salesman Rs 3250  |
| 12 | Received a bearer Cheque for Rs 1,000 from Pradeep and deposited in to Bank      |
| 15 | Gave charity to old age home Rs 1,500  |
| 18 | Purchased goods for Rs 15,000 @ 2% C.D   |
| 21 | Sold goods for cash Rs 10,000 @ 2.5% C.D   |
| 23 | Issued a cheque for Rs 2,230 to Anand Enterprises for advertisement              |
| 24 | Received a cheque from Beena for Rs 3450 and discount allowed Rs 50              |
| 27 | Carriage Paid Rs 150   |
| 28 | Deposited in to Bank cheque received from Beena                                  |
| 29 | Paid Salary Rs 6,600 and rent Rs 3,200   |
| 30 | Beena Cheque dishonour   |

11) Enter the following transactions in an analytical petty cash book under Imprest system for the month of Feb 2017

- 1) Received cheque from Head Cashier Rs 1500  
4) Purchased pencils for Rs 30, inkpot Rs 20 and papers Rs 50  
6) Paid for repairs Rs 175  
10) Paid taxi fare to manager Rs 75



- 13) Paid subscription for newspaper Rs 140
- 17) paid for refreshment to customer Rs 92
- 20) Paid to Rajat in settlement of his account Rs 130
- 22) paid wages to workers Rs 105

Also find the amount to be received by petty cashier from main cashier on 1<sup>st</sup> March 2017

12) Enter the following transactions in Purchase Book, Sales Book, Purchase return Book and sales return Book of Avadesh and co for the month of March 2011

- 1) Purchased good from Mukund traders Rs 3500 @ 10% T.D
- 3) Prashant enterprises invoiced to us good of Rs 5250.
- 6) Sold goods to yuvraj traders Rs 12,000 2.5% T.D
- 9) Manish associates invoiced good to us worth less 2.5% T.D
- 12) Returned goods to Mukund traders enterprises Rs 550(net)
- 15) Yuvraj traders returned good of Rs 1500(gross) as they were damaged in transit.
- 18) Returned good to Prashant enterprises Rs 325.
- 13) Prepare a bank Reconciliation statement as on 31<sup>st</sup> July 2018 from the following details.
  1. Balance as per cash book Rs. 10,000
  2. Cheque deposited but not cleared Rs. 400.
  3. Cheque issued to Mr. Mohan but not presented for payment Rs. 600.
  4. Interest credit by bank Rs. 800.
  5. Direct payment of rent by bank Rs. 1000.
  6. Cheque received from Mr. Rajesh and deposited but not cleared up to 31<sup>st</sup> July Rs. 1,200.
  7. Commission charged by bank Rs. 140.
  8. Cheque issued in July 15 Rs. 1,600 but cleared on 1<sup>st</sup> August.
  9. Dividend collected by bank Rs. 1,800 directly



14) On 1<sup>st</sup> April 2013, Mahesh traders purchased machinery for Rs 20,000. On 1<sup>st</sup> October 2013 they purchased further machinery costing Rs 10,000. On 1<sup>st</sup> October 2015 they sold for Rs 6000 the machine purchased on 1<sup>st</sup> April 2013 and bought another machine for Rs 12000 on the same date. Depreciation on machinery was provided @ 10 % p.a. on the Diminishing Balance Method and the financial year closes on 31<sup>st</sup> March

**Prepare the Machinery a/c for the year 20013-14, 2014-15, 2015-16**

15) From the following Trial Balance, Prepare Trading, Profit & Loss Account for the year ending 31<sup>st</sup> December 2018 and a Balance sheet as on that date after taking into account following adjustments.

Trial Balance

| Debit Balance      | Rs.      | Credit Balance   | Rs.      |
|--------------------|----------|------------------|----------|
| Stock              | 20,000   | Bills Payable    | 12,000   |
| Sundry debtors     | 28,000   | Sundry Creditors | 18,000   |
| Purchases          | 40,000   | Advance Recd.    | 3,500    |
| Wages              | 8,500    | Sales            | 70,000   |
| Salaries           | 2,700    | RDD              | 2,400    |
| Office Expenses    | 2,445    | Capital          | 80,000   |
| Insurance          | 1,300    | Bank loan        | 11,600   |
| Plant & Machinery  | 30,000   |                  |          |
| Rent               | 2,200    |                  |          |
| Traveling Expenses | 500      |                  |          |
| Return inwards     | 3,500    |                  |          |
| Land & Building    | 44,800   |                  |          |
| 10% Investment     | 4,000    |                  |          |
| Bad - debts        | 2,000    |                  |          |
| Cash in hand       | 4,655    |                  |          |
| Drawings           | 2,400    |                  |          |
| Advance insurance  | 500      |                  |          |
|                    | 1,97,500 |                  | 1,97,500 |

Additional Information:

- 1) Make provision for wages Rs. 1,000 and unpaid salaries Rs.500.
- 2) Provide Reserve for doubtful debt at 5% on debtors.
- 3) Provide Reserve for discount on debtor.
- 4) Closing Stock was valued at Rs. 25,000.
- 5) Depreciate and building by 5% and Plant & Machinery by 10%.



16) Following the following trial balance Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

### Trial balance

| Particulars            | Debit (Rs) | Credit (Rs) | Particulars           | Debit (Rs)       | Credit (Rs)      |
|------------------------|------------|-------------|-----------------------|------------------|------------------|
| Opening Stock          |            |             | Printing & stationery | 5,200            |                  |
| Raw material           | 2,5,0000   |             | Bank charges          | 2,500            |                  |
| Work in progress       | 80,000     |             | Travelling Expenses   | 10,000           |                  |
| Finished goods         | 2,20,000   |             | Bad-debts             | 3,300            |                  |
| Purchases              | 2,15,000   |             | Sales Return          | 11,000           |                  |
| Buildings              | 1,50,000   |             | Advertisement         | 5,500            |                  |
| Plant & machinery      | 3,60,000   |             | Sales                 |                  | 7,80,000         |
| Furniture              | 40,000     |             | Capital               |                  | 8,50,000         |
| Trademark              | 30,000     |             | Sundry creditors      |                  | 52,000           |
| Wages                  | 83,000     |             | Sundry debtors        | 82,500           |                  |
| Factory taxes          | 4,000      |             | Discount              |                  | 2,500            |
| Motive power           | 9,000      |             | Miscellaneous Exp     | 5,500            |                  |
| Factory insurance      | 5,000      |             | Bills payable         |                  | 34,000           |
| Salary to office Staff | 11,000     |             | Bills Receivable      | 16,000           |                  |
| Office rent            | 10,500     |             | Corporation Bank      | 98,000           |                  |
| carriage inward        | 2,500      |             | Cash on hand          | 9,000            |                  |
|                        |            |             |                       | <b>17,18,500</b> | <b>17,18,500</b> |

### Adjustments

1. Closing stock Raw material 85, 000, Work in progress 30,000.Finished Goods 2, 05,000.
2. Factory taxes prepaid Rs 2,000.
3. Depreciation furniture at 10%, Plant& machinery 15%, Trademark 20%, Building 5%.
4. Good sold but not recorded in books of account Rs 2500.
5. New bad debts Rs 2,500 and R.DD at 5%.

Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

17) Explain the importance of book keeping

18) Explain types of expenditure

19) Reducing balance method

20) Double entry system



## BUSINESS ECONOMICS

1. Explain Scope and importance of Business Economics
2. What is demand? Explain market demand with the help of market demand schedule and market demand curve.
3. Explain the determinants of demand.
4. Define Supply and Individual Supply curve with the help of individual supply schedule and diagram.
5. What is demand forecasting? Explain the significance of demand forecasting.
6. Throw light on Relationship between Elasticity of Demand & Revenue Concepts.
7. Discuss Types of Elasticity of Demand
8. Discuss the Methods of demand Forecasting.
9. Explain the types of isoquants.
10. Explain internal Economics of Scale.
11. Define transfer pricing and explain how it affects a firms profit.



# **Bachelor of Commerce (Banking and Insurance)**



**Date: 5<sup>th</sup> December, 2022**

**Notice**

All the students of F.Y.BBI are hereby informed that the college identifies advanced learners on the basis of your SSC, HSC Score, class participation and internal examination performance. All the students mentioned in the below attached list need to attend this lecture.

**Below are the details of the lecture:**

Date: 9<sup>th</sup> December, 2022

Time: 12:00 p.m

Attendance is compulsory.



**Mr. Nilesh Singh**  
**BBI Co-ordinator**



**Dr. Pratima Singh**  
**Principal**

| <b>Roll no.</b> | <b>Name of the Students</b> |
|-----------------|-----------------------------|
| 3               | GAUD SUJEET                 |
| 11              | MUDALIYAR NISHANT           |
| 13              | SNEHA SAVARKAR              |
| 25              | YADAV ASHISH                |
| 28              | YADAV SAMIKSHA              |



**Mr. Nilesh Singh**  
**BBI Co-ordinator**



**Dr. Pratima Singh**  
**Principal**

**REPORT**

|                          |  |
|--------------------------|--|
| Event                    | Meeting with Advance learners of FYBBI |
| Date of the Event        | 9th December, 2022                     |
| Day of the Event         | Friday                                 |
| Time                     | 12:00 p.m.                             |
| Mode of Conduct          | Offline                                |
| No. of Students Attended | 5                                      |

Meeting was conducted between all the faculties of BBI and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and national level.



**Mr. Nilesh Singh**  
**BBI Co-ordinator**



**Dr. Pratima Singh**  
**Principal**

## Assignment on Business Mathematics

### Solve the following questions:

- An LCD T. V. was bought at Rs. 40,500, 3 years back. Find its current market price by considering 6% depreciation p.a.
- If  $f(x) = 5$ , for  $-1 \leq x < 1$   
 $= x + 4$ , for  $1 \leq x < 5$   
 $= 2x - 1$ , for  $5 \leq x < 10$ .

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ . Also solve the equation  $f(x) = 6$ .

- In how many ways can a pack of 52 cards be divided equally among four players in order?
- The manufacturer produces  $x$  packets of biscuits per day. The fixed cost is Rs. 1000 per day, the cost of manufacturing is Rs. 18 per packet and the distribution charges are Rs. 2 per packet. Find the total cost function. Also find average cost function and their values for  $x = 50$ .

5. Evaluate: 
$$\begin{vmatrix} 4 & 6 & 8 \\ 1 & 3 & 2 \\ -1 & 5 & 4 \end{vmatrix}$$
.

6. Find by adjoint method, the inverse of the matrix A, where

$$A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$$

7. Estimate  $f(3.6)$  using Newton's Interpolation formula, from the following data.

|             |   |   |   |    |    |
|-------------|---|---|---|----|----|
| <b>X</b>    | 0 | 1 | 2 | 3  | 4  |
| <b>F(x)</b> | 2 | 2 | 6 | 20 | 50 |

- Mr. Vohra purchased an L.C.D. T.V. worth Rs. 70,000 with a down payment of Rs. 10,000 and quarterly installments of equal amount for one year. What is the quarterly installment if the company wishes to get 12% p.a. compound interest?
- The total cost function is  $C = x^3 - 9x^2 + 24x + 7$ . Find  $x$  for which total cost is minimum.
- From the following input- output table, find technology matrix and total output of two industries Find the total output, when the final demand changes to 140 and 12 from industries X and Y respectively.

| Industry | Consumption by Industry |    | Final Demand |
|----------|-------------------------|----|--------------|
|          | X                       | Y  |              |
| <b>X</b> | 30                      | 60 | 110          |

|          |     |    |    |
|----------|-----|----|----|
| <b>Y</b> | 140 | 70 | 90 |
|----------|-----|----|----|

### Assignment on Financial Accounting-I

1. State with reasons whether the following items relating to a sugar mill company is capital or revenue.

- (a) A motor truck costing Rs.. 15,000 and standing in the books at Rs.. 7.250 were sold for Rs.. 12000
- (b) Rs.. 12000 received from the issue of further shares.
- (c) Rs.. 75,000 being the cost of land purchased for agricultural farms and Rs.. 450 paid for land revenue.
- (d) Rs.. 1.50,000 paid for excise duty, on sugar manufactured.
- (e) Rs.. 50,000 invested in a government loan.
- (f) Rs.. 60,000 spent on construction of railway siding.

2. State with reasons whether the following items are Capital or Revenue. Also given Journal Entry.

- (a) Received 2 lakhs on issue of Equity Share Capital.
- (b) Paid 5,000 towards excise duty on goods manufactured.
- (c) Purchased 4% Government Securities of Rs. 40,000 at Rs.39,000.
- (d) Paid Rs. 2,000 for erection charges of new machinery. Rs. 2,000 for trade association.
- (e) Annual subscription paid
- (f) Freight paid 5,000.
- (g) Purchased motor car for 3 lakhs.

3. Please state with reasons, whether the following are Capital, Revenue, or Deferred Revenue:

- (a) Legal expenses in issuing shares and debentures.
- (b) Legal expenses incurred in an action for infringement of trademarks.
- (c) Legal expenses incurred in an income-tax appeal.
- (d) Legal expenses incurred in connection with the purchase of business premises.
- (e) Legal expenses incurred in defending a suit for breach of contract to supply goods.
- (f) Amount spent on air-conditioning the office of the legal officer.
- (g) Amount spent on registration of design.
- (h) Amount spent for application for allotment of plot of land.

4. From the following trial balance of Pandit Enterprises, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March , 2020 and the balance sheet as on that date:

Trial Balance as on 31-03-2020

| Particulars      | Rs.    | Particulars      | Rs.      |
|------------------|--------|------------------|----------|
| Drawings         | 36,000 | Capital          | 4,50,000 |
| Manager's salary | 16,000 | Sundry Creditors | 1,25,000 |

|                             |          |                       |          |
|-----------------------------|----------|-----------------------|----------|
| Cash in hand                | 7,000    | Loan from bank        | 75,000   |
| Cash at Bank                | 30,000   | Reserve for Bad Debts | 5,500    |
| Sundry Debtors              | 59,000   | Purchases Return      | 6,500    |
| Trade mark                  | 9,000    | Sales                 | 3,24,000 |
| Plant and Machinery         | 2,00,000 | Discount              | 3,500    |
| Land and Buildings          | 1,20,000 |                       |          |
| Purchases of Raw Materials  | 1,50,000 |                       |          |
| Raw materials (1.4.2019)    | 35,000   |                       |          |
| Work-in-progress (1.4.2019) | 60,000   |                       |          |
| Finished goods (1.4.2019)   | 90,000   |                       |          |
| Carriage on purchase        | 10,000   |                       |          |
| Wages and Salaries          | 75,000   |                       |          |
| Factory Expenses            | 12,000   |                       |          |
| Factory rent and rates      | 15,000   |                       |          |
| Office expenses             | 8,000    |                       |          |
| Printing and stationery     | 7,500    |                       |          |
| Discount                    | 5,500    |                       |          |
| Bad debts                   | 4,500    |                       |          |
| Goodwill                    | 40,000   |                       |          |
| TOTAL                       | 9,89,500 | TOTAL                 | 9,89,500 |

Other Adjustment:

- (a) On 31<sup>st</sup> March 2020 stock were valued as:
  - a. Raw Materials Rs. 55,000 work in progress Rs. 75,000 and finished goods Rs. 95,000.
- (b) Outstanding expenses-Printing and stationery Rs. 1,500.
- (c) Prepaid Expenses factory Rent rates and Taxes Rs. 2,000.
- (d) Depreciate: Plant and Machinery at 10%
- (e) Written off Trade Mark by 33.1/3 %
- (f) Manager is entitled for a commission of 2% on net profit before charging his commission.
- (g) Increase reserve for bad debts by Rs. 5,000.
- (h) Interest on Bank loan of Rs. 1,200 is still unpaid.

5. The Trial Balance of Mr. Lakhanichand as below, Prepare final accounts for the year ended 31<sup>st</sup> March 2020.

| Particular              | Rs.    | Particular       | Rs.      |
|-------------------------|--------|------------------|----------|
| Cash in hand            | 1,000  | Capital Account  | 41,860   |
| Machinery               | 30,000 | Sales            | 1,38,780 |
| Drawings                | 2,500  | R.D.D.           | 560      |
| Factory, Power and Fuel | 450    | Sundry creditors | 8,800    |
| Office salaries         | 6,225  |                  |          |
| Carriage outwards       | 500    |                  |          |
| Manufacturing wages     | 9,300  |                  |          |
| Furniture and fixture   | 3,400  |                  |          |

|                                |          |       |          |
|--------------------------------|----------|-------|----------|
| Opening Stock:                 |          |       |          |
| Finished goods                 | 4,000    |       |          |
| Work-in-progress               | 7,250    |       |          |
| Raw materials                  | 2,800    |       |          |
| Carriage inwards               | 1,000    |       |          |
| Rent ( factory $\frac{3}{4}$ ) | 4,000    |       |          |
| Sundry debtors                 | 21,600   |       |          |
| Advertisement                  | 775      |       |          |
| Printing & Stationery          | 1,200    |       |          |
| Factory Insurance              | 1,280    |       |          |
| Purchase of Raw Material       | 82,950   |       |          |
| Balance at Bank                | 8,530    |       |          |
| Discount allowed               | 610      |       |          |
| Miscellaneous Exp.             | 630      |       |          |
| TOTAL                          | 1,90,000 | TOTAL | 1,90,000 |

### Adjustment

- Closing stock finished goods 6,500/-, Raw materials Rs. 750/- and work in progress Rs. 4,750
- A Motor car purchased on 1.1.2020 for Rs. 10,000/- has been included in purchases.
- Depreciate Machinery at 15% p.a., Motor car at 20% p.a., Furniture and fixtures at 15% p.a.
- Provision for R.D.D. should be maintained at 10% of the debtors
- Provision for unrealized rent in respect of a portion of the office sublet at Rs. 120 p.m. from 1.1.2020 has to be made.

6. From the following trial balance of Mr. Shyam , prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March,2020 and the balance sheet as on that date:

### Trial Balance as on 31<sup>st</sup> March 2020

| Particulars                 | Rs.    | Particulars           | Rs.      |
|-----------------------------|--------|-----------------------|----------|
| <u>Drawings</u>             | 16,000 | Capital               | 1,00,000 |
| Salary                      | 21,300 | Sundry Creditors      | 10,000   |
| Cash in hand                | 20,700 | Bad Debts recovery    | 1,200    |
| Cash at Bank                | 6,000  | Reserve for Bad Debts | 400      |
| Sundry Debtors              | 20,600 | Purchases Return      | 1,000    |
| Insurance                   | 700    | Sales                 | 1,20,000 |
| Plant and Machinery         | 25,000 | Discount              | 400      |
| Furniture                   | 5,000  |                       |          |
| Purchases of Raw Materials  | 82,000 |                       |          |
| Raw materials (1.4.2019)    | 3,500  |                       |          |
| Work-in-progress (1.4.2019) | 7,500  |                       |          |
| Finished goods (1.4.2019)   | 4,000  |                       |          |

|                         |                 |              |                 |
|-------------------------|-----------------|--------------|-----------------|
| Return inwards          | 2,000           |              |                 |
| Carriage on Sales       | 500             |              |                 |
| Wages                   | 11,400          |              |                 |
| Factory Expenses        | 200             |              |                 |
| Factory rent and rates  | 400             |              |                 |
| Office Rent             | 4,600           |              |                 |
| Printing and stationery | 800             |              |                 |
| Discount                | 800             |              |                 |
| <b>TOTAL</b>            | <b>2,33,000</b> | <b>TOTAL</b> | <b>2,33,000</b> |

### Other Adjustment

- On 31.03.2020. Stock was valued as: Raw Materials Rs. 2,000 work in progress Rs. 8,000 and finished goods Rs. 4,600.
- Prepaid insurance Rs. 300
- Depreciate: Machinery at 20% and Furniture at 5%
- Provide Bad debts Rs. 600 and RDD @ 5 % on debtors
- During the year Goods distributed as free sample worth Rs. 4,000

Q7) State the whether the following statement are true or false

- Bank reconciliation statement is an account.
- Interest overdraft is credited in pass book
- Furniture purchased on credit for office use can entered in Purchase book.
- Debit Note is always issued by a seller
- The total of debit side is more than credit side it means that account is having credit balance
- Real account always shows Debit balance
- Trade discount is always calculated on Gross Amount
- In Journal Entry should be passed in chronological order
- In every transactions there must be at least two accounts effected
- Bank Account is a Personal Account

Q8) State whether you would consider the following as Capital , Revenue , Deferred Revenue Expenditure, Capital Receipt or Revenue Receipt.

- Amount spent on uniform of workers
- White washing of the building
- Commission Received
- Import duty on purchase of machinery
- Solicitors' fees paid for purchase of plot of land.
- Purchase of 1000 second-hand chairs at Rs 50 each. The firm spent further Rs 10,000 on renovating and repairing them. The chairs were fitted by their employees, the total wages paid being Rs 3,500
- Cost of designing a new product which did not come for commercial use.
- Sale of Old Machinery.
- Repairing charges paid for keeping the machinery in working condition.
- Interest paid on Bank overdraft.



Q9) Journalise the following transactions in the books of Mr. Mehta for the month of August 2017

- 1) Started business with cash Rs 40,000.
- 2) Purchased goods of Rs 11,000 from Mohan.
- 4) Sold goods on credit to Sohan for Rs 15,000.
- 8) Goods of Rs 400 being defective returned by sohan.
- 10) Paid cash to Mohan Rs 10600 and received discount Rs 400.
- 14) Bought machinery from Kiran scientific company Rs 20,000 and half the amount paid immediately.
- 18) Paid for Repairs of above Machinery Rs 200.
- 19) Purchased order with M/s Mahavir & sons for supply of goods Rs 10,000.
- 29) Purchased a horse for Rs 8,000 and paid carriage charges Rs 200.
- 30) Withdrawn from Bank Rs 4,000 for personal use.

10) Record the following transactions of Sailesh in Triple column cash book for the month of July 2016

- 1 Cash balance 29,000 and bank overdraft Rs 5,000
- 4 Deposited in to bank Rs 6,000
- 6 Bought additional capital Rs 15,000 and deposited same in to bank
- 9 Paid to Shantanu Rs 19,800 by cheque in full settlement of his account Rs 20,000
- 11 Paid commission to salesman Rs 3250
- 12 Received a bearer Cheque for Rs 1,000 from Pradeep and deposited in to Bank
- 15 Gave charity to old age home Rs 1,500
- 18 Purchased goods for Rs 15,000 @ 2% C.D
- 21 Sold goods for cash Rs 10,000 @ 2.5% C.D
- 23 Issued a cheque for Rs 2,230 to Anand Entereprises for advertisement
- 24 Received a cheque from Beena for Rs 3450 and discount allowed Rs 50
- 27 Carriage Paid Rs 150
- 28 Deposited Rs 10,000 in to Bank cheque received from Beena
- 29 Paid Salary Rs 6,600 and rent Rs 3,200
- 30 Beena Cheque dishonour

11) Enter the following transactions in an analytical petty cash book under Imprest system for the month of Feb 2017

- 1) Received cheque from Head Cashier Rs 1500
- 4) Purchased pencils for Rs 30, inkpot Rs 20 and papers Rs 50
- 6) Paid for repairs Rs 175
- 10) Paid taxi fare to manager Rs 75
- 13) Paid subscription for newspaper Rs 140
- 17) paid for refreshment to customer Rs 92
- 20) Paid to Rajat in settlement of his account Rs 130
- 22) paid wages to workers Rs 105

Also find the amount to be received by petty cashier from main cashier on 1<sup>st</sup> March 2017

12) Enter the following transactions in Purchase Book, Sales Book, Purchase return Book and sales return Book of Avadesh and co for the month of March 2011

- 1) Purchased good from Mukund traders Rs 3500 @ 10% T.D
- 3) Prashant enterprises invoiced to us good of Rs 5250.
- 6) Sold goods to yuvraj traders Rs 12,000 2 5% T.D

- 9) Manish associates invoiced good to us worth less 2.5% T.D  
 12) returned goods to Mukund traders enterprises Rs 550(net)  
 15)Yuvraj traders returned good of Rs 1500(gross) as they were damaged in transit.  
 18) Returned good to Prashant enterprises Rs 325.  
 13) Prepare a bank Reconciliation statement as on 31<sup>st</sup> July 2018 from the following details.

1. Balance as per cash book Rs. 10,000
2. Cheque deposited but not cleared Rs. 400.
3. Cheque issued to Mr. Mohan but not presented for payment Rs. 600.
4. Interest credit by bank Rs. 800.
5. Direct payment of rent by bank Rs. 1000.
6. Cheque received from Mr. Rajesh and deposited but not cleared up to 31<sup>st</sup> July Rs. 1,200.
7. .Commission charged by bank Rs. 140.
8. Cheque issued in July 15 Rs. 1,600 but cleared on 1<sup>st</sup> August.
9. Dividend collected by bank Rs. 1,800 directly

14) On 1<sup>st</sup> April 2013, Mahesh traders purchased machinery for Rs 20,000. On 1<sup>st</sup> October 2013 they purchased further machinery costing Rs 10,000. On 1<sup>st</sup> October 2015 they sold for Rs 6000 the machine purchased on 1<sup>st</sup> April 2013 and bought another machine for Rs 12000 on the same date. Depreciation on machinery was provided @ 10 % p.a. on the Diminishing Balance Method and the financial year closes on 31<sup>st</sup> March

**Prepare the Machinery a/c for the year 20013-14, 2014-15, 2015-16**

15) From the following Trial Balance, Prepare Trading, Profit & Loss Account for the year ending 31<sup>st</sup> December 2018 and a Balance sheet as on that date after taking into account following adjustments.

Trial Balance

| Debit Balance      | Rs.      | Credit Balance   | Rs.      |
|--------------------|----------|------------------|----------|
| Stock              | 20,000   | Bills Payable    | 12,000   |
| Sundry debtors     | 28,000   | Sundry Creditors | 18,000   |
| Purchases          | 40,000   | Advance Recd.    | 3,500    |
| Wages              | 8,500    | Sales            | 70,000   |
| Salaries           | 2,700    | RDD              | 2,400    |
| Office Expenses    | 2,445    | Capital          | 80,000   |
| Insurance          | 1,300    | Bank loan        | 11,600   |
| Plant &Machinery   | 30,000   |                  |          |
| Rent               | 2,200    |                  |          |
| Traveling Expenses | 500      |                  |          |
| Return inwards     | 3,500    |                  |          |
| Land & Building    | 44,800   |                  |          |
| 10% Investment     | 4,000    |                  |          |
| Bad - debts        | 2,000    |                  |          |
| Cash in hand       | 4,655    |                  |          |
| Drawings           | 2,400    |                  |          |
| Advance insurance  | 500      |                  |          |
|                    | 1,97,500 |                  | 1,97,500 |

Additional Information:

- 1) Make provision for wages Rs. 1,000 and unpaid salaries Rs.500.
- 2) Provide Reserve for doubtful debt at 5% on debtors.
- 3) Provide Reserve for discount on debtor.
- 4) Closing Stock was valued at Rs. 25,000.
- 5) Depreciate and building by 5% and Plant & Machinery by 10%.

16) Following the following trial balance Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

Trial balance

| Particulars            | Debit (Rs) | Credit (Rs) | Particulars           | Debit (Rs)       | Credit (Rs)      |
|------------------------|------------|-------------|-----------------------|------------------|------------------|
| Opening Stock          |            |             | Printing & stationery | 5,200            |                  |
| Raw material           | 2,5,0000   |             | Bank charges          | 2,500            |                  |
| Work in progress       | 80,000     |             | Travelling Expenses   | 10,000           |                  |
| Finished goods         | 2,20,000   |             | Bad-debts             | 3,300            |                  |
| Purchases              | 2,15,000   |             | Sales Return          | 11,000           |                  |
| Buildings              | 1,50,000   |             | Advertisement         | 5,500            |                  |
| Plant & machinery      | 3,60,000   |             | Sales                 |                  | 7,80,000         |
| Furniture              | 40,000     |             | Capital               |                  | 8,50,000         |
| Trademark              | 30,000     |             | Sundry creditors      |                  | 52,000           |
| Wages                  | 83,000     |             | Sundry debtors        | 82,500           |                  |
| Factory taxes          | 4,000      |             | Discount              |                  | 2,500            |
| Motive power           | 9,000      |             | Miscellaneous Exp     | 5,500            |                  |
| Factory insurance      | 5,000      |             | Bills payable         |                  | 34,000           |
| Salary to office Staff | 11,000     |             | Bills Receivable      | 16,000           |                  |
| Office rent            | 10,500     |             | Corporation Bank      | 98,000           |                  |
| carriage inward        | 2,500      |             | Cash on hand          | 9,000            |                  |
|                        |            |             |                       | <b>17,18,500</b> | <b>17,18,500</b> |

Adjustments

1. Closing stock Raw material 85, 000, Work in progress 30,000.Finished Goods 2, 05,000.
2. Factory taxes prepaid Rs 2,000.
3. Depreciation furniture at 10%, Plant& machinery 15%, Trademark 20%, Building 5%.
4. Good sold but not recorded in books of account Rs 2500.
5. New bad debts Rs 2,500 and R.DD at 5%.

Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

- 17) Explain the importance of book keeping
- 18) Explain types of expenditure
- 19) Reducing balance method
- 20) Double entry system

## BUSINESS ECONOMICS

1. Explain Scope and importance of Business Economics
2. What is demand? Explain market demand with the help of market demand schedule and market demand curve.
3. Explain the determinants of demand
4. Define Supply and Individual Supply curve with the help of individual supply schedule and diagram.
5. What is demand forecasting? Explain the significance of demand forecasting.
6. Throw light on Relationship between Elasticity of Demand & Revenue Concepts.
7. Discuss Types of Elasticity of Demand
8. Discuss the Methods of demand Forecasting.
9. Explain the types of isoquants.
10. Explain internal Economics of Scale.
11. Define transfer pricing and explain how it affects a firms profit.

# **Bachelor of Commerce (Financial Markets)**

**Date: 5<sup>th</sup> December, 2022**

**Notice**

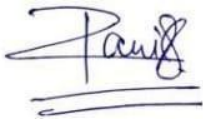
All the students of F.Y.B.F.M are hereby informed that the college identifies advanced learners on the basis of your SSC, HSC Score, class participation and internal examination performance. All the students mentioned in the below attached list need to attend this lecture.

**Below are the details of the lecture:**

Date: 9<sup>th</sup> December, 2022

Time: 12:00 p.m

Attendance is compulsory.



**Mr. Ravi Vishwakarma**  
**BFM Co-ordinator**



**Dr. Pratima Singh**  
**Principal**

| Roll no | Name of the Students |
|---------|----------------------|
| 1       | BHONKAR JAY KISAN    |
| 4       | PATIL SHRUSHTI       |
| 6       | SAHU PAWAN           |
| 16      | VISHWAKARMA SIDDHANT |



**Mr. Ravi Vishwakarma**  
**BFM Co-ordinator**



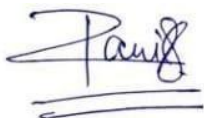
**Dr. Pratima Singh**  
**Principal**

**REPORT**

|                          |  |
|--------------------------|--|
| Event                    | Meeting with Advance learners of FYBFM |
| Date of the Event        | 9th December, 2022                     |
| Day of the Event         | Friday                                 |
| Time                     | 12:00 p.m.                             |
| Mode of Conduct          | Offline                                |
| No. of Students Attended | 4                                      |

Meeting was conducted between all the faculties of BFM and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and national level.



**Mr. Ravi Vishwakarma**  
**BFM Co-ordinator**



**Dr. Pratima Singh**  
**Principal**



## Assignment on Business Mathematics

### Solve the following questions:

1. An LCD T. V. was bought at Rs. 40,500, 3 years back. Find its current market price by considering 6% depreciation p.a.

2. If  $f(x) = 5$ , for  $-1 \leq x < 1$

$$= x + 4, \text{ for } 1 \leq x < 5$$

$$= 2x - 1, \text{ for } 5 \leq x < 10.$$

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ . Also solve the equation  $f(x) = 6$ .

3. In how many ways can a pack of 52 cards be divided equally among four players in order?

4. The manufacturer produces  $x$  packets of biscuits per day. The fixed cost is Rs. 1000 per day, the cost of manufacturing is Rs. 18 per packet and the distribution charges are Rs. 2 per packet. Find the total cost function. Also find average cost function and their values for  $x = 50$ .

5. Evaluate: 
$$\begin{vmatrix} 4 & 6 & 8 \\ 1 & 3 & 2 \\ -1 & 5 & 4 \end{vmatrix}.$$

6. Find by adjoint method, the inverse of the matrix A, where

$$A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$$

7. Estimate  $f(3.6)$  using Newton's Interpolation formula, from the following data.

|             |   |   |   |    |    |
|-------------|---|---|---|----|----|
| <b>X</b>    | 0 | 1 | 2 | 3  | 4  |
| <b>F(x)</b> | 2 | 2 | 6 | 20 | 50 |

8. Mr. Vohra purchased an L.C.D. T.V. worth Rs. 70,000 with a down payment of Rs. 10,000 and quarterly installments of equal amount for one year. What is the quarterly installment if the company wishes to get 12% p.a. compound interest?

9. The total cost function is  $C = x^3 - 9x^2 + 24x + 7$ . Find  $x$  for which total cost is minimum.

10. From the following input- output table, find technology matrix and total output of two industries Find the total output, when the final demand changes to 140 and 12 from industries X and Y respectively.

| Industry | Consumption by Industry |    | Final Demand |
|----------|-------------------------|----|--------------|
|          | X                       | Y  |              |
| <b>X</b> | 30                      | 60 | 110          |

|          |     |    |    |
|----------|-----|----|----|
| <b>Y</b> | 140 | 70 | 90 |
|----------|-----|----|----|

### Assignment on Financial Accounting-I

1. State with reasons whether the following items relating to a sugar mill company is capital or revenue.

- (a) A motor truck costing Rs.. 15,000 and standing in the books at Rs.. 7.250 were sold for Rs.. 12000
- (b) Rs.. 12000 received from the issue of further shares.
- (c) Rs.. 75,000 being the cost of land purchased for agricultural farms and Rs.. 450 paid for land revenue.
- (d) Rs.. 1.50,000 paid for excise duty, on sugar manufactured.
- (e) Rs.. 50,000 invested in a government loan.
- (f) Rs.. 60,000 spent on construction of railway siding.

2. State with reasons whether the following items are Capital or Revenue. Also given Journal Entry.

- (a) Received 2 lakhs on issue of Equity Share Capital.
- (b) Paid 5,000 towards excise duty on goods manufactured.
- (c) Purchased 4% Government Securities of Rs. 40,000 at Rs.39,000.
- (d) Paid Rs. 2,000 for erection charges of new machinery. Rs. 2,000 for trade association.
- (e) Annual subscription paid
- (f) Freight paid 5,000.
- (g) Purchased motor car for 3 lakhs.

3. Please state with reasons, whether the following are Capital, Revenue, or Deferred Revenue:

- (a) Legal expenses in issuing shares and debentures.
- (b) Legal expenses incurred in an action for infringement of trademarks.
- (c) Legal expenses incurred in an income-tax appeal.
- (d) Legal expenses incurred in connection with the purchase of business premises.
- (e) Legal expenses incurred in defending a suit for breach of contract to supply goods.
- (f) Amount spent on air-conditioning the office of the legal officer.
- (g) Amount spent on registration of design.
- (h) Amount spent for application for allotment of plot of land.

4. From the following trial balance of Pandit Enterprises, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March , 2020and the balance sheet as on that date:

Trial Balance as on 31-03-2020

| Particulars      | Rs.    | Particulars      | Rs.      |
|------------------|--------|------------------|----------|
| Drawings         | 36,000 | Capital          | 4,50,000 |
| Manager's salary | 16,000 | Sundry Creditors | 1,25,000 |

|                             |          |                       |          |
|-----------------------------|----------|-----------------------|----------|
| Cash in hand                | 7,000    | Loan from bank        | 75,000   |
| Cash at Bank                | 30,000   | Reserve for Bad Debts | 5,500    |
| Sundry Debtors              | 59,000   | Purchases Return      | 6,500    |
| Trade mark                  | 9,000    | Sales                 | 3,24,000 |
| Plant and Machinery         | 2,00,000 | Discount              | 3,500    |
| Land and Buildings          | 1,20,000 |                       |          |
| Purchases of Raw Materials  | 1,50,000 |                       |          |
| Raw materials (1.4.2019)    | 35,000   |                       |          |
| Work-in-progress (1.4.2019) | 60,000   |                       |          |
| Finished goods (1.4.2019)   | 90,000   |                       |          |
| Carriage on purchase        | 10,000   |                       |          |
| Wages and Salaries          | 75,000   |                       |          |
| Factory Expenses            | 12,000   |                       |          |
| Factory rent and rates      | 15,000   |                       |          |
| Office expenses             | 8,000    |                       |          |
| Printing and stationery     | 7,500    |                       |          |
| Discount                    | 5,500    |                       |          |
| Bad debts                   | 4,500    |                       |          |
| Goodwill                    | 40,000   |                       |          |
| TOTAL                       | 9,89,500 | TOTAL                 | 9,89,500 |

Other Adjustment:

- (a) On 31<sup>st</sup> March 2020 stock were valued as:
  - a. Raw Materials Rs. 55,000 work in progress Rs. 75,000 and finished goods Rs. 95,000.
- (b) Outstanding expenses-Printing and stationery Rs. 1,500.
- (c) Prepaid Expenses factory Rent rates and Taxes Rs. 2,000.
- (d) Depreciate: Plant and Machinery at 10%
- (e) Written off Trade Mark by 33.1/3 %
- (f) Manager is entitled for a commission of 2% on net profit before charging his commission.
- (g) Increase reserve for bad debts by Rs. 5,000.
- (h) Interest on Bank loan of Rs. 1,200 is still unpaid.

5. The Trial Balance of Mr. Lakhanichand as below, Prepare final accounts for the year ended 31<sup>st</sup> March 2020.

| Particular              | Rs.    | Particular       | Rs.      |
|-------------------------|--------|------------------|----------|
| Cash in hand            | 1,000  | Capital Account  | 41,860   |
| Machinery               | 30,000 | Sales            | 1,38,780 |
| Drawings                | 2,500  | R.D.D.           | 560      |
| Factory, Power and Fuel | 450    | Sundry creditors | 8,800    |
| Office salaries         | 6,225  |                  |          |
| Carriage outwards       | 500    |                  |          |
| Manufacturing wages     | 9,300  |                  |          |
| Furniture and fixture   | 3,400  |                  |          |

|                                |          |       |          |
|--------------------------------|----------|-------|----------|
| Opening Stock:                 |          |       |          |
| Finished goods                 | 4,000    |       |          |
| Work-in-progress               | 7,250    |       |          |
| Raw materials                  | 2,800    |       |          |
| Carriage inwards               | 1,000    |       |          |
| Rent ( factory $\frac{3}{4}$ ) | 4,000    |       |          |
| Sundry debtors                 | 21,600   |       |          |
| Advertisement                  | 775      |       |          |
| Printing & Stationery          | 1,200    |       |          |
| Factory Insurance              | 1,280    |       |          |
| Purchase of Raw Material       | 82,950   |       |          |
| Balance at Bank                | 8,530    |       |          |
| Discount allowed               | 610      |       |          |
| Miscellaneous Exp.             | 630      |       |          |
| TOTAL                          | 1,90,000 | TOTAL | 1,90,000 |

### Adjustment

- Closing stock finished goods 6,500/-, Raw materials Rs. 750/- and work in progress Rs. 4,750
- A Motor car purchased on 1.1.2020 for Rs. 10,000/- has been included in purchases.
- Depreciate Machinery at 15% p.a., Motor car at 20% p.a., Furniture and fixtures at 15% p.a.
- Provision for R.D.D. should be maintained at 10% of the debtors
- Provision for unrealized rent in respect of a portion of the office sublet at Rs. 120 p.m. from 1.1.2020 has to be made.

6. From the following trial balance of Mr. Shyam , prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March,2020 and the balance sheet as on that date:

### Trial Balance as on 31<sup>st</sup> March 2020

| Particulars                 | Rs.    | Particulars           | Rs.      |
|-----------------------------|--------|-----------------------|----------|
| <u>Drawings</u>             | 16,000 | Capital               | 1,00,000 |
| Salary                      | 21,300 | Sundry Creditors      | 10,000   |
| Cash in hand                | 20,700 | Bad Debts recovery    | 1,200    |
| Cash at Bank                | 6,000  | Reserve for Bad Debts | 400      |
| Sundry Debtors              | 20,600 | Purchases Return      | 1,000    |
| Insurance                   | 700    | Sales                 | 1,20,000 |
| Plant and Machinery         | 25,000 | Discount              | 400      |
| Furniture                   | 5,000  |                       |          |
| Purchases of Raw Materials  | 82,000 |                       |          |
| Raw materials (1.4.2019)    | 3,500  |                       |          |
| Work-in-progress (1.4.2019) | 7,500  |                       |          |
| Finished goods (1.4.2019)   | 4,000  |                       |          |

|                         |                 |              |                 |
|-------------------------|-----------------|--------------|-----------------|
| Return inwards          | 2,000           |              |                 |
| Carriage on Sales       | 500             |              |                 |
| Wages                   | 11,400          |              |                 |
| Factory Expenses        | 200             |              |                 |
| Factory rent and rates  | 400             |              |                 |
| Office Rent             | 4,600           |              |                 |
| Printing and stationery | 800             |              |                 |
| Discount                | 800             |              |                 |
| <b>TOTAL</b>            | <b>2,33,000</b> | <b>TOTAL</b> | <b>2,33,000</b> |

### Other Adjustment

- On 31.03.2020. Stock was valued as: Raw Materials Rs. 2,000 work in progress Rs. 8,000 and finished goods Rs. 4,600.
- Prepaid insurance Rs. 300
- Depreciate: Machinery at 20% and Furniture at 5%
- Provide Bad debts Rs. 600 and RDD @ 5 % on debtors
- During the year Goods distributed as free sample worth Rs. 4,000

Q7) State the whether the following statement are true or false

- Bank reconciliation statement is an account.
- Interest overdraft is credited in pass book
- Furniture purchased on credit for office use can entered in Purchase book.
- Debit Note is always issued by a seller
- The total of debit side is more than credit side it means that account is having credit balance
- Real account always shows Debit balance
- Trade discount is always calculated on Gross Amount
- In Journal Entry should be passed in chronological order
- In every transactions there must be at least two accounts effected
- Bank Account is a Personal Account

Q8) State whether you would consider the following as Capital , Revenue , Deferred Revenue Expenditure, Capital Receipt or Revenue Receipt.

- Amount spent on uniform of workers
- White washing of the building
- Commission Received
- Import duty on purchase of machinery
- Solicitors' fees paid for purchase of plot of land.
- Purchase of 1000 second-hand chairs at Rs 50 each. The firm spent further Rs 10,000 on renovating and repairing them. The chairs were fitted by their employees, the total wages paid being Rs 3,500
- Cost of designing a new product which did not come for commercial use.
- Sale of Old Machinery.
- Repairing charges paid for keeping the machinery in working condition.
- Interest paid on Bank overdraft.

Q9) Journalise the following transactions in the books of Mr. Mehta for the month of August 2017

- 1) Started business with cash Rs 40,000.
- 2) Purchased goods of Rs 11,000 from Mohan.
- 4) Sold goods on credit to Sohan for Rs 15,000.
- 8) Goods of Rs 400 being defective returned by sohan.
- 10) Paid cash to Mohan Rs 10600 and received discount Rs 400.
- 14) Bought machinery from Kiran scientific company Rs 20,000 and half the amount paid immediately.
- 18) Paid for Repairs of above Machinery Rs 200.
- 19) Purchased order with M/s Mahavir & sons for supply of goods Rs 10,000.
- 29) Purchased a horse for Rs 8,000 and paid carriage charges Rs 200.
- 30) Withdrawn from Bank Rs 4,000 for personal use.

10) Record the following transactions of Sailesh in Triple column cash book for the month of July 2016

- 1 Cash balance 29,000 and bank overdraft Rs 5,000
- 4 Deposited in to bank Rs 6,000
- 6 Bought additional capital Rs 15,000 and deposited same in to bank
- 9 Paid to Shantanu Rs 19,800 by cheque in full settlement of his account Rs 20,000
- 11 Paid commission to salesman Rs 3250
- 12 Received a bearer Cheque for Rs 1,000 from Pradeep and deposited in to Bank
- 15 Gave charity to old age home Rs 1,500
- 18 Purchased goods for Rs 15,000 @ 2% C.D
- 21 Sold goods for cash Rs 10,000 @ 2.5% C.D
- 23 Issued a cheque for Rs 2,230 to Anand Entereprises for advertisement
- 24 Received a cheque from Beena for Rs 3450 and discount allowed Rs 50
- 27 Carriage Paid Rs 150
- 28 Deposited Rs 10,000 in to Bank cheque received from Beena
- 29 Paid Salary Rs 6,600 and rent Rs 3,200
- 30 Beena Cheque dishonour

11) Enter the following transactions in an analytical petty cash book under Imprest system for the month of Feb 2017

- 1) Received cheque from Head Cashier Rs 1500
- 4) Purchased pencils for Rs 30, inkpot Rs 20 and papers Rs 50
- 6) Paid for repairs Rs 175
- 10) Paid taxi fare to manager Rs 75
- 13) Paid subscription for newspaper Rs 140
- 17) paid for refreshment to customer Rs 92
- 20) Paid to Rajat in settlement of his account Rs 130
- 22) paid wages to workers Rs 105

Also find the amount to be received by petty cashier from main cashier on 1<sup>st</sup> March 2017

12) Enter the following transactions in Purchase Book, Sales Book, Purchase return Book and sales return Book of Avadesh and co for the month of March 2011

- 1) Purchased good from Mukund traders Rs 3500 @ 10% T.D
- 3) Prashant enterprises invoiced to us good of Rs 5250.
- 6) Sold goods to yuvraj traders Rs 12,000 @ 5% T.D

- 9) Manish associates invoiced good to us worth less 2.5% T.D  
 12) returned goods to Mukund traders enterprises Rs 550(net)  
 15)Yuvraj traders returned good of Rs 1500(gross) as they were damaged in transit.  
 18) Returned good to Prashant enterprises Rs 325.  
 13) Prepare a bank Reconciliation statement as on 31<sup>st</sup> July 2018 from the following details.

1. Balance as per cash book Rs. 10,000
2. Cheque deposited but not cleared Rs. 400.
3. Cheque issued to Mr. Mohan but not presented for payment Rs. 600.
4. Interest credit by bank Rs. 800.
5. Direct payment of rent by bank Rs. 1000.
6. Cheque received from Mr. Rajesh and deposited but not cleared up to 31<sup>st</sup> July Rs. 1,200.
7. .Commission charged by bank Rs. 140.
8. Cheque issued in July 15 Rs. 1,600 but cleared on 1<sup>st</sup> August.
9. Dividend collected by bank Rs. 1,800 directly

14) On 1<sup>st</sup> April 2013, Mahesh traders purchased machinery for Rs 20,000. On 1<sup>st</sup> October 2013 they purchased further machinery costing Rs 10,000. On 1<sup>st</sup> October 2015 they sold for Rs 6000 the machine purchased on 1<sup>st</sup> April 2013 and bought another machine for Rs 12000 on the same date. Depreciation on machinery was provided @ 10 % p.a. on the Diminishing Balance Method and the financial year closes on 31<sup>st</sup> March

**Prepare the Machinery a/c for the year 20013-14, 2014-15, 2015-16**

15) From the following Trial Balance, Prepare Trading, Profit & Loss Account for the year ending 31<sup>st</sup> December 2018 and a Balance sheet as on that date after taking into account following adjustments.

Trial Balance

| Debit Balance      | Rs.      | Credit Balance   | Rs.      |
|--------------------|----------|------------------|----------|
| Stock              | 20,000   | Bills Payable    | 12,000   |
| Sundry debtors     | 28,000   | Sundry Creditors | 18,000   |
| Purchases          | 40,000   | Advance Recd.    | 3,500    |
| Wages              | 8,500    | Sales            | 70,000   |
| Salaries           | 2,700    | RDD              | 2,400    |
| Office Expenses    | 2,445    | Capital          | 80,000   |
| Insurance          | 1,300    | Bank loan        | 11,600   |
| Plant &Machinery   | 30,000   |                  |          |
| Rent               | 2,200    |                  |          |
| Traveling Expenses | 500      |                  |          |
| Return inwards     | 3,500    |                  |          |
| Land & Building    | 44,800   |                  |          |
| 10% Investment     | 4,000    |                  |          |
| Bad - debts        | 2,000    |                  |          |
| Cash in hand       | 4,655    |                  |          |
| Drawings           | 2,400    |                  |          |
| Advance insurance  | 500      |                  |          |
|                    | 1,97,500 |                  | 1,97,500 |

Additional Information:

- 1) Make provision for wages Rs. 1,000 and unpaid salaries Rs.500.
- 2) Provide Reserve for doubtful debt at 5% on debtors.
- 3) Provide Reserve for discount on debtor.
- 4) Closing Stock was valued at Rs. 25,000.
- 5) Depreciate and building by 5% and Plant & Machinery by 10%.

16) Following the following trial balance Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

Trial balance

| Particulars            | Debit (Rs) | Credit (Rs) | Particulars           | Debit (Rs)       | Credit (Rs)      |
|------------------------|------------|-------------|-----------------------|------------------|------------------|
| Opening Stock          |            |             | Printing & stationery | 5,200            |                  |
| Raw material           | 2,50,000   |             | Bank charges          | 2,500            |                  |
| Work in progress       | 80,000     |             | Travelling Expenses   | 10,000           |                  |
| Finished goods         | 2,20,000   |             | Bad-debts             | 3,300            |                  |
| Purchases              | 2,15,000   |             | Sales Return          | 11,000           |                  |
| Buildings              | 1,50,000   |             | Advertisement         | 5,500            |                  |
| Plant & machinery      | 3,60,000   |             | Sales                 |                  | 7,80,000         |
| Furniture              | 40,000     |             | Capital               |                  | 8,50,000         |
| Trademark              | 30,000     |             | Sundry creditors      |                  | 52,000           |
| Wages                  | 83,000     |             | Sundry debtors        | 82,500           |                  |
| Factory taxes          | 4,000      |             | Discount              |                  | 2,500            |
| Motive power           | 9,000      |             | Miscellaneous Exp     | 5,500            |                  |
| Factory insurance      | 5,000      |             | Bills payable         |                  | 34,000           |
| Salary to office Staff | 11,000     |             | Bills Receivable      | 16,000           |                  |
| Office rent            | 10,500     |             | Corporation Bank      | 98,000           |                  |
| carriage inward        | 2,500      |             | Cash on hand          | 9,000            |                  |
|                        |            |             |                       | <b>17,18,500</b> | <b>17,18,500</b> |

Adjustments

1. Closing stock Raw material 85, 000, Work in progress 30,000.Finished Goods 2, 05,000.
2. Factory taxes prepaid Rs 2,000.
3. Depreciation furniture at 10%, Plant& machinery 15%, Trademark 20%, Building 5%.
4. Good sold but not recorded in books of account Rs 2500.
5. New bad debts Rs 2,500 and R.DD at 5%.

Prepare manufacturing A/c, Trading and Profit & loss A/c and Balance sheet for the year ended 31/03/2016

- 17) Explain the importance of book keeping
- 18) Explain types of expenditure
- 19) Reducing balance method
- 20) Double entry system



## BUSINESS ECONOMICS

1. Explain Scope and importance of Business Economics
2. What is demand? Explain market demand with the help of market demand schedule and market demand curve.
3. Explain the determinants of demand
4. Define Supply and Individual Supply curve with the help of individual supply schedule and diagram.
5. What is demand forecasting? Explain the significance of demand forecasting.
6. Throw light on Relationship between Elasticity of Demand & Revenue Concepts.
7. Discuss Types of Elasticity of Demand
8. Discuss the Methods of demand Forecasting.
9. Explain the types of isoquants.
10. Explain internal Economics of Scale.
11. Define transfer pricing and explain how it affects a firms profit.

# **Bachelor of Arts (Multimedia and Mass Communication)**

**Date: 5<sup>th</sup> December, 2022**

## NOTICE

All the students of FYBAMMC are hereby informed that college identifies Advance learners on the basis of your SSC, HSC Score, class participation and internal examination performance. All the students mentioned in the below attached list need to attend the lecture especially conducted for the advanced learners.

**Below are the details of the meeting:**

Date: 9<sup>th</sup> December, 2022 Venue: 6<sup>th</sup> Floor, 604

Time: 12:15

Venue: 6<sup>th</sup> Floor, 604

Attendance is compulsory.



**Ms. Manali Naik**

**Co-ordinator – Multimedia and Mass Communication**



**Dr. Pratima Singh**

**Principal**



## LIST OF STUDENTS

| Roll No | Name of the Students |
|---------|----------------------|
| 01      | Ms. Mariyam Ashrafi  |
| 03      | Mr. Hemraj Bohra     |
| 08      | Ms. Muskan Jaiswal   |
| 20      | Ms. Sameen Shaikh    |
| 23      | Ms. Saniya Sayyed    |
| 26      | Mr. Altamash Ansari  |



**Ms. Manali Naik**

**Co-ordinator – Multimedia and Mass Communication**



**Dr. Pratima Singh**

**Principal**



## REPORT

|                          |  |
|--------------------------|--|
| Event                    | Meeting with Advance learners of FYBAMMC |
| Date of the Event        | 9th December, 2022                       |
| Day of the Event         | Friday                                   |
| Time                     | 12:15 p.m.                               |
| Mode of Conduct          | Offline                                  |
| No. of Students Attended | 6  |

Meeting was conducted between all the faculties of BAMMC and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and national level.



**Ms. Manali Naik**

**Dr. Pratima Singh**

**Co-ordinator – Multimedia and Mass Communication**

**Principal**

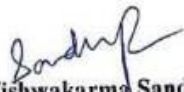
# **Bachelor of Science (Information Technology)**


**Date: 17<sup>th</sup> December, 2022**

## Notice

All the students of F.Y.B.S.C.IT & Data Science are hereby informed that college identifies Advance learners on the basis of your SSC, HSC Score, class participation and internal examination performance. All the students mentioned in the below attached list need to attend the lecture on 24<sup>th</sup> December, 2022 from 1:15 p.m onwards in 6<sup>th</sup> floor IT lab.

Attendance is compulsory.

  
**Mr. Vishwakarma Sandeep**  
BSc IT Co-ordinator

  
**Dr. Pratima Singh**  
Principal






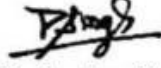
**F.Y.B.S.C.IT**

| Roll no | Name of Students   |
|---------|--------------------|
| 7       | DHAWAN DEEPAK      |
| 16      | JOSHI DINESH       |
| 60      | VISHWAKARMA RAMESH |
| 13      | GUPTA NANDLAL      |
| 22      | LAHERE SHRISTI RAJ |

**Data Science**

|    |                    |
|----|--------------------|
| 5  | KRIPAL MAHESH      |
| 9  | SAHANI PURUSHOTTAM |
| 17 | YADAV JAGANNATH    |

  
**Mr. Vishwakarma Sandeep**  
BSc IT Co-ordinator

  
**Dr. Pratima Singh**  
Principal





## REPORT

|                          |  |
|--------------------------|--|
| Event                    | Meeting with Advance learners of FYBSCIT & FY Data Science |
| Date of the Event        | 24 <sup>th</sup> December, 2022                            |
| Day of the Event         | Saturday   |
| Time                     | 12:15 p.m.   |
| Mode of Conduct          | Offline  |
| No. of Students Attended | 5  |

Meeting was conducted between all the faculties of Bsc.IT & FY Data Science and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and nation

  
Mr. Vishwakarma Sandeep  
BSc IT Co-ordinator

  
Dr. Pratima Singh  
Principal



## Assignment on Imperative Programming

1. A number is called an Armstrong number if the sum of the cubes of the digits of the number is equal to the number. For example  $153 = 1^3 + 5^3 + 3^3$ . Write a C program that asks the user to enter a number and returns if it is Armstrong or not (use function).
2. Write a program in C that takes as input a set of numbers and calculates the mean, variance and standard deviation. (variance is defined as  $\Sigma [(x_i - \bar{x})^2] / n - 1$ , where  $x_i$  = i th number in the set,  $\bar{x}$  is the mean and  $n$ =cardinality of the set ; standard deviation is the square root of variance).
3. Write a C program that calculates the HCF and LCM of two numbers.
4. Write a C program to display and find the sum of the series  $1+11+111+\dots+111$  upto  $n$ . For eg. if  $n=4$ , the series is :  $1+11+111+1111$ . Take the value of 'n' as input from the user.
5. Write a C function for the following problem: Given a positive integer  $n$ , print the binary representation of  $n$ .
6. A triangular number is one which can be represented by that number of pebbles in a symmetric triangle. The first five triangular numbers are 1, 3, 6, 10 and 15. Write a C function `int isTriangular(int n)` to test if a number 'n' is triangular or not. It should return 1 if it is triangular and 0 if not.  $T_1=1$   $T_2=3$   $T_3=6$   $T_4=10$   $T_5=15$
7. Write a C program to find the reverse of an integer number. 10. Write a C program to sort an array of integers using bubble sort.
8. Write a C program to accept 10 values in an integer array. Display the number of odd, even, and negative numbers.
9. Write a C program that take 2 integer sets  $A[]$  and  $b[]$  as input and prints results of following set operations: i. A union B (Write function `set_union()`) ii. A intersection B (Write function `set_intersection()`) iii. A-B and B-A (Write function `set_difference()`)
10. Write a C program to take a list of  $n$  elements from the user. Store it in an array. Reverse the list.
11. Write a C program to check whether a given string is palindrome or not.
12. Implement bubble sort, Insertion sort, binary search in C.
13. Explain functions in C programming
14. Explain operators in C programming
15. Explain struct in C programming.
16. List and Explain Decision making statement in C.
17. Explain nested if-else statement with example.
18. Write a program to find grade of a student.
19. Explain Switch statement with example.
20. Write a program to find the input character is vowel or not.
21. Explain Loops in C.
22. Write a program to display table of entered number.
23. Write a program to find out the reverse of the digit of given number.
24. Write a program to find out whether a input number is Armstrong.
25. Write a program to find whether a input number is prime or not.
26. Write a program to count number of digit in a number.
27. Write a program to display Fibonacci series.

28. What are built-In functions in C? Explain any one type in detail.
29. Explain built-In I/O functions.
30. Explain built-In String functions.
31. Explain call by reference.
32. What is recursive function? Explain with example.

### Assignment on Operating System

1. Discuss the role of operating system
2. Discuss the various scheduling technique of operating system
3. What is deadlock?
4. What is disk scheduling?
5. What is file allocation table?
6. What is virtual memory?
7. What is swapping?
8. Explain various directory structure used in operating system for storing files give its merits and demerits?
9. How Files System are organized with UNIX ? Explain with an example.
10. what is a Deadlock? How it is detected? What are the necessary conditions for a deadlock to occur?
11. A variable portion memory system has at some point in time the following box sizes in the order 20k,15k,40k,60k,10k,25k, a new process is to be loaded which block will be filled using best fit, first fit, worst fit respectively.
12. Describe the shortest-job-first scheduling algorithm.
13. What are the mechanisms to evaluate an algorithm related to CPU scheduling? Discuss any one of them.
14. Discuss the structure of directory and its implementation in detail.
15. What are the various free space management techniques? Discuss.
16. What are the various functions of KERNEL of UNIX?
17. What is the critical section problem? What are its various solutions?
18. Explain the services provided by a Kernel I/O sub system.
19. Discuss Disk Formatting.
20. Describe Directory Structure of a file system.
21. Explain the structure of inverted page table ?
22. Explain the basic method of paging scheme. show the hardware support for it with a diagram ?
23. Explain the concept of thrashing ?
24. Describe the need for device management
25. Explain how buffering is used with respect to storage devices.
26. Explain the different methods for allocating disk space to files.
27. Explain 'File Concept' . What are the different operation performed on files.
28. Discuss banker's algorithm in detail. Also provide a example for the same
29. Discuss the following disk scheduling algorithm with eg. • Scan • Look
30. What is Deadlock Detection? Explain how to recover from deadlock?
31. What is system calls? Give several examples of system calls.

## Assignment on Discrete Mathematics

- 1) Let  $A$  be any finite set and  $P(A)$  be the power set of  $A$ .  $\subseteq$  be the inclusion relation on the elements of  $P(A)$ . Draw the Hasse diagrams of  $(P(A), \subseteq)$  for i)  $A = \{a\}$  ii)  $A = \{a, b\}$  iii)  $A = \{a, b, c\}$  iv)  $A = \{a, b, c, d\}$ .
- 2) Let  $A = B = \{x \mid -1 \leq x \leq 1\}$  for each of the following functions state whether it is injective, surjective or bijective a)  $f(x) = |x|$  b)  $g(x) = \sin \pi x$  c)  $h(x) = 2x + 3$
- 3) Show that the relation  $R = \{(a, a), (a, b), (b, a), (b, b), (c, c)\}$  on  $A = \{a, b, c\}$  is an equivalence relation and find  $A/R$  also find partitions of  $A$ .
- 4) Let  $f: R \rightarrow R$ ,  $g: R \rightarrow R$ , where  $R$  is the set of real numbers be given by  $f(x) = x^2 - 2$  and  $g(x) = x + 4$  find  $f \circ g$  and  $g \circ f$ . State whether these functions are bijective or not.
- 5) Prove that the relation  $R$  defined by "a is congruent to b modulo m" on the set of integers is an equivalence relation.
- 6) Define the following : (a) recursive function (b) Total function (c) Partial function.
- 7) Draw the Hasse diagram representing the positive divisors of 45.
- 8) If  $R$  denotes a relation on the set of all ordered pairs of positive integers by  $(a, b)R(c, d)$  iff  $ad = bc$ , show that 'R' is an equivalence relation.
- 9) Let  $X = \{1, 2, 3, 4, 5\}$  and relation  $R = \{(x, y) \mid x > y\}$ . Draw the graph of 'R' and also give its matrix.
- 10) What is Compatibility relation and Write the procedure to find maximal compatibility blocks.
- 11) Draw the Hasse diagram representing the positive divisors of 36.
- 12) Show that the relation 'R' defined by  $(a, b)R(c, d)$  iff  $a + d = b + c$  is an equivalence relation.
- 13) If  $X = \{1, 2, 3, 4\}$  and  $R = \{(x, y) \mid x \mid y\}$
- 13) Use Mathematical Induction to prove the following generalization of one of Demorgan's laws  $(\bigcap_{j=1}^n A_j)' = \bigcup_{j=1}^n A_j'$  where  $A_1, A_2, A_3, \dots, A_n$  are subsets of universal set  $U$ .
- 14) Prove that if  $a/bc$  and  $(a, b) = 1$  then  $a/c$ .
- 15) Show that if  $a, b, c$  are integers such that  $a/b$  and  $a/c$  then  $a/mb + nc$  where  $m, n$  are integers.
- 16) Use Mathematical Induction to show that  $1 + 2 + 2^2 + 2^3 + \dots + 2^n = 2^{n+1} - 1$
- 17) Write the Procedure for Euclidean algorithm to find gcd of two numbers.
- 18) Describe full binary tree recursively.



- 19) Prove that there are infinitely many primes.
- 20) State fundamental theorem of arithmetic hence find the prime factorization of 810.
- 21) Define well ordering principle.
- 22) Write prime numbers less than 150.
- 23) Write the properties of gcd.
- 24) State and prove Euclid's lemma.
- 25) Define Fibonacci numbers recursively.
- 26) Explain about Mathematical Induction.
- 27) Explain pair wise relatively primes with an example.
- 28) Define Mersenne prime numbers.
- 29) Write the properties of divisibility.

### Assignment on Communication Skills

1. Describe seven C's of Communication?
2. Explain Posture as the part of Non-Verbal Communication.
3. What are the disadvantages of using the internet?
4. What are the kinds of Business Letters?
5. What are the advantages and disadvantages of using social media?
6. Explain Blog and how it is important from a business perspective?
7. Explain the five main stages of writing business messages.
8. Discuss the different strategies for writing the body of a business letter.
9. What are different types of audience? Discuss the factor required for audience analysis.
10. State and explain the steps in writing a routine business report.
11. List and explain the ten resume mistake that must be avoided.
12. Explain the different barriers that create listening barriers.
13. What is team briefing? How can it be made effective?
14. What is marketing communication? How does it work?
15. State and explain the communication? What are its constituents? Explain.
16. What is corporate citizenship and social responsibility? How does CSR fit with PR?
17. How can advertisements be planned for better results?
18. What are different approaches to effective negotiation? Explain the six steps of negotiations.
19. Explain the function performed by comma.
20. Explain concept map with an example.
21. How presentations be made more effective?



## Assignment on Digital Electronics

1. Convert hexadecimal value 16 to decimal.  
Convert the following decimal number to 8-bit binary.187
2. Convert binary 11111110010 to hexadecimal.
3. Explain encoder and decoder.
4. Explain multiplexer and demultiplexer.
5. Explain SR-flip flop.
6. Explain all the flip-flops.
7. Explain ASCII format.
8. Explain gray code and BCD code.
9. Explain K-map with all the rules.
10. Explain SOP and POS.
11. Explain reduction techniques.
12. Explain all the number formats.
13. Explain humming code.
14. Explain all the GATES.
15. Explain all universal gates.
16. Form all the gates using universal gates.
17. Explain adder and subtractor.
18. Explain combinational circuits.
19. Explain types of ROM.
20. Explain types of memory.
21. Convert  $(312)_8$  into decimal
22. What is the addition of the binary number  $101001 + 010011 = ?$
23. What is the binary subtraction of  $101001 - 010110 = ?$
24. What is the binary multiplication of  $10100 * 01011 = ?$
25. Divide the binary number:  $111001 \div 1101$  and find the remainder
26. 2's complement of 1011011 is
27. 1's complement of 1011001 is
28. The excess-3 code for 584 is given by
29. Explain DeMorgan's Law



# **Bachelor of Management Studies**



**Date: 17<sup>th</sup> December, 2022**

**Notice**

All the students of FYBMS are hereby informed that college identifies Advance learners on the basis of your SSC, HSC Score, class participation and internal examination performance.

All the students mentioned in the below attached list need to attend the lecture on 24<sup>th</sup> December, 2022 from 12:15 p.m onwards in room no. 502.



**Mr. Umesh Kabadi**

**BMS Co-ordinator**



**Dr. Pratima Singh**

**Principal**



**IQAC CO-ORDINATOR**  
Chandrabhan Sharma College Of  
Arts, Science & Commerce  
Powai Vihar, Powai, Mumbai - 400076  
Tel. 022-25704526/30

**List of Students for Advance Learner 2022 - 23**

| Roll no | Name of Students          |
|---------|---------------------------|
| 27      | HEGDE SAKSHI JAYARAJ      |
| 94      | TIWARI SHIVAM MAHESH      |
| 11      | CHOUHDARY BRIJESH DAYARAM |
| 99      | WAGHMARE MANASI SUNIL     |
| 89      | SURVE YASH MAHESH         |
| 43      | MANE MADHURA YUVRAJ       |



Mr. Umesh Kabadi

BMS Co-ordinator



Dr. Pratima Singh

Principal



**IQAC CO-ORDINATOR**  
Chandrabhan Sharma College Of  
Arts, Science & Commerce  
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Tel. 022-25704526/30

## REPORT

|                          |  |
|--------------------------|--|
| Event                    | Meeting with Advance learners of FYBMS |
| Date of the Event        | 24 <sup>th</sup> December, 2022        |
| Day of the Event         | Saturday                               |
| Time                     | 12:15 p.m.                             |
| Mode of Conduct          | Offline                                |
| No. of Students Attended | 5                                      |

Meeting was conducted between all the faculties of BMS and the advance learners. Following are some of the points discussed with advance learners during the meeting:

1. Strength and weaknesses of advance learners were identified while interacting with them.
2. Advanced assignments in practical subjects were assigned.
3. Encouraged them to participate in Seminars/ Workshops/ Events.
4. Advanced learners are selected to be student coordinators for any event or activity conducted by the Department.
5. Encouraged to conduct activities for slow learners.
6. Advance learners are encouraged to participate in co-curricular activities such as sports events, management events.
7. Advanced learners were informed about various competitive exams that are conducted at state and national level.

  
**Mr. Umesh Kabadi**  
BMS Co-ordinator

  
**Dr. Pratima Singh**  
Principal

  
**IQAC CO-ORDINATOR**  
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## Assignment on Introduction to Financial Accounting

1. State with reasons whether the following items relating to a sugar mill company is capital or revenue.

- (a) A motor truck costing ₹. 15,000 and standing in the books at ₹. 7,250 were sold for ₹. 12,000
- (b) ₹. 12,000 received from the issue of further shares.
- (c) ₹. 75,000 being the cost of land purchased for agricultural farms and ₹. 450 paid for land revenue.
- (d) ₹. 1,50,000 paid for excise duty, on sugar manufactured.
- (e) ₹. 50,000 invested in a government loan.
- (f) ₹. 60,000 spent on construction of railway siding.

2. State with reasons whether following items are Capital or Revenue. Also given Journal Entry.

- (a) Received 2 lakhs on issue of Equity Share Capital.
- (b) Paid 5,000 towards excise duty on goods manufactured.
- (c) Purchased 4% Government Securities of ₹ 40,000 at ₹39,000.
- (d) Paid ₹ 2,000 for erection charges of new machinery. ₹ 2,000 for trade association.
- (e) Annual subscription paid
- (f) Freight paid 5,000.
- (g) Purchased motor car for 3 lakhs.

3. Please state with reasons, whether the following are Capital, Revenue, or Deferred Revenue:

- (a) Legal expenses in issuing shares and debentures.
- (b) Legal expenses incurred in an action for infringement of trade marks.
- (c) Legal expenses incurred in an income-tax appeal.
- (d) Legal expenses incurred in connection with the purchase of business premises.
- (e) Legal expenses incurred in defending a suit for breach of contract to supply goods.
- (f) Amount spent on air-conditioning the office of the legal officer.
- (g) Amount spent on registration of design.
- (h) Amount spent for application for allotment of plot of land.

4. From the following trial balance of Pandit Enterprises, prepare, manufacturing account, Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March , 2020 and the balance sheet as on that date:

Trial Balance as on 31-03-2020

| Particulars      | ₹      | Particulars           | ₹        |
|------------------|--------|-----------------------|----------|
| Drawings         | 36,000 | Capital               | 4,50,000 |
| Manager's salary | 16,000 | Sundry Creditors      | 1,25,000 |
| Cash in hand     | 7,000  | Loan from bank        | 75,000   |
| Cash at Bank     | 30,000 | Reserve for Bad Debts | 5,500    |
| Sundry Debtors   | 59,000 | Purchases Return      | 6,500    |

## **Assignment on Foundation Course-I**

### **Answer the following questions:**

- 1) What are the characteristics of Indian Culture?
- 2) Define Multi - Cultural Society.
- 3) What measures would you recommend to solve women problems in India ?
- 4) Explain the causes and consequences of declining gender ratio in India.
- 5) What are the inequalities caused by the caste system?
- 6) Write a note on linguistic conflicts in India.
- 7) Define Fundamental Duties.
- 8) Write a short note on significance of preamble.
- 9) What are the Features and Functions of the Indian Political parties.
- 10) Write a short note on Significance of Women in Politics.



Smt. Durgadevi Sharma Charitable Trust's

# Chandrabhan Sharma College

of Arts, Commerce & Science

(Hindi Linguistic Minority Institution)

(Affiliated to the University of Mumbai)

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