



# PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

Date :06<sup>th</sup> October, 2022



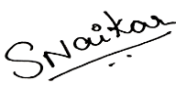

## **NOTICE**

### **B. COM (INVESTMENT MANAGEMENT)**

**ATKT Internal Examination Semester III October, 2022**

#### **INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:**

1. Submission of the Projects, Date & Time of Viva Voce- **20<sup>th</sup> October, 2022 at 11.00 AM in T3 classroom.**
2. Submission of projects or assignments to be done on proper A4 size paper or Full scape paper, **handwritten only**. Every page should contain details of Roll no, Name of the student, Semester, Subject.
3. **Viva Voce is compulsory** to be attended by students or else the project submission will be invalid. If the student fails to submit the project on the given date and time, he/ she will be marked ABSENT for the said subject.
4. **Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstance.**
5. List of students with the project topics is attached herewith.
6. Those students, who had **FILLED THE FORM & PAID THE FEES** and still have NOT been allocated questions in the following list, please send a mail along with attachment of fee receipt to [bimscdept@dalmialionscollege.ac.in](mailto:bimscdept@dalmialionscollege.ac.in) on or before 10<sup>th</sup> October 2022 12.00 noon.

			
<b>Prof. Pankaj Jain</b>	<b>Prof. Durgesh Kenkre</b>	<b>Prof. Subhashini Naikar</b>	<b>Dr. Kiran Mane</b>
(Coordinator)	(Exam convener)	(Vice- Principal, Degree SFC)	(I/c Principal)

DI/R-IPS/EXAM/00

## Internal Questions for Semester III ATKT students

### Subject: Financial Management –

#### Roll No. 240 KUMAVAT JYOTI SHRICHAND

1. A company issues 1000, equity shares of Rs.10 each at 10% premium. The company has been constantly paying dividend at 20% to its equity shareholders. Determine the cost of equity capital. Also compute the cost of equity capital if the market price of the equity share is Rs.16
2. A company issues 20000, 12% redeemable preference shares of Rs.100 each at 5% premium, expenses of issue is Rs.2 per share. The preference shares are to be redeemed at the end of 5 years. Calculate cost of preference share (before and after tax) if they are to be redeemed :
  - a) at par.
  - b) at 10% premium.
  - c) at 10% discount.
3. Meaning and Choice of Capital Structure.
4. Functions and Objectives of Financial Management.

### Subject: Cost & Management Accounting

#### Roll No. 204 ALBENA ARULDAS F ANTHONYANNA

1. The standard material cost for 20 units of output is:

Materials	Kgs	Rate per kg
A	5	12
B	10	9
C	10	10

The actual cost for 8000 units is as follows:

Materials	Kgs	Rate per kg
A	2100	11
B	3750	10
C	4150	9.5

Calculate all material variances:

2. The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2015	4,00,000	20,000
2016	5,00,000	40,000

Calculate: p/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 80,000,

3. The product of a company passes through three distinct processes to completion. They are known as A, B & C. From past experience it is ascertained that loss is incurred in each process as under: Process A 2%, Process B 5%, Process C 10%. In each case the percentage of loss is computed on the number of units entering the process concerned. The loss of each process possesses a scrap value. The loss of processes A & B is sold at Rs.5 per, 100 units and that of process C at

Rs. 20 per 100 units. The output of each process passes immediately to the next process and the finished units are passed from Process C into stock. The following information is obtained:

Particulars	Process A (Rs.)	Process B (Rs.)	Process C (Rs.)
Materials	6,000	4,000	2,000
Labour	8,000	6,000	3,000
Overheads	1,500	1,749	3,460

20,000 units have been issued to Process A at a cost Rs. 10,000. The output of each process has been as under. Process A – 19,500 units, Process B – 18,800 units, Process C – 16,000 units. There is no work in progress in any process. Prepare Process Accounts, Normal Loss A/c, Abnormal Loss & Gain A/c.

4. Short notes on Reconciliation of cost and Financial Profit.

**Roll No. 206 HALDANKAR SWARANGI MAKRAND**

1. The standard material cost for 10 units of output is:

Materials	Kgs	Rate per kg
A	7	15
B	9	19
C	12	10

The actual cost for 5000 units is as follows:

Materials	Kgs	Rate per kg
A	3600	16
B	4550	20
C	6150	8

Calculate all material variances:

2. The sales and profit for the last two years are as follows:

Years	Sales (Rs.)	Profit (Rs.)
2017	4,00,000	20,000
2018	5,00,000	40,000

Calculate: p/v ratio, fixed cost, BEP sales, MOS, sales to earn a profit of Rs 90,000

3. P Ltd provides you the following information for the year ended 31st March, 2009

Particulars	Process A	Process B	Process C
Raw material (units)	12,000	2,440	2,600
Cost of Raw material (per unit) (Rs.)	5	5	5
Direct Wages (Rs.)	34,000	24,000	15,000
Production Overheads (Rs.)	16,160	16,200	9,600
Normal Loss	4%	5%	3%
Wastage	6%	5%	4%
Scrap per unit of wastage (Rs.)	3	4	5
Output transfer to subsequent process	70%	60%	-
Output sold at the end of the process	30%	40%	100%

Selling price per unit (Rs.)	12	16	17
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Prepare Process Account A, B and C.

4. How would you classify cost on the basis of elements of cost?

**Roll No. 242 SHAIKH ARSHAD ABDUL**

1. A product passes through three processes. In January, 2009 the costs of production were as given below :

Particulars	Process I (Rs.)	Process II (Rs.)	Process III (Rs.)
Direct Material	12,000	18,120	20,772
Wages	21,000	25,356	30,000
Production Overheads	9,000	12,000	15,000
6000 units were issued to Process I @ Rs. 15 each			
Normal Loss	2.50%	5%	10%
Wastages realizes per unit	Rs. 6	Rs. 15	Rs. 20
Actual Production (in units)	5,520	5,220	4,800

**Prepare:**

- Process Account I, II and III.
  - Normal Loss Account
  - Abnormal Loss Account
2. The following is the Trading and Profit and Loss account of the company for the year ended 31st December, 2009.

Particulars	Amount	Particulars	Amount
To Raw Material Purchased	80,000	By Sales (2500 units)	2,50,000
To Direct Wages	30,000	By Closing stock of Raw materials	5,000
To Direct Expenses	25,000		
To factory Expenses	40,000		
To Gross Profit	80,000		
	<b>2,55,000</b>		<b>2,55,000</b>
To Office Salaries	25,000	By Gross Profit	80,000
To Office Rent	12,000	By Dividend received	10,000
To Selling expenses	12,500	By Interest received	7,500
To preliminary Exp W/off	2,500		
To Goodwill written off	5,500		
To Net Profit	40,000		
	<b>97,500</b>		<b>97,500</b>

**For the year 2010 it is estimated that:**

- Units produced and Sold will rise by 20%
- Cost of Material per unit will rise by 10%.

- iii Direct Wages per unit will rise by 25%.
  - iv Direct expenses will go up by Rs. 5,000 in total.
  - v Factory expenses per unit will increase by 25%.
  - vi The office premises which was on rental basis in 2009, would be purchased by the Company on which depreciation would be Rs. 6,000 in 2010.
  - vii Selling price per unit will remain the same.
- Prepare a Cost Sheet for 2009 and 2010. The Company will charge a profit at 20% of sales in 2010. Give maximum details.
3. Explain the classification of cost.
  4. Write a note on advantages of process costing

**Subject: Fundamentals of Capital Markets**





**Roll No. 203 DAVE RIYA SANJAYKUMAR**

1. Write a note on Capital Market Instruments and Rating.
2. Write a note on SEBI.
3. Write a note on Foreign Currency Exchangeable Bonds.
4. Write a note on Rating and Grading of Instruments.
5. Write a note on Introduction to Global Finances.

**Subject: Mutual Fund Management**

**Roll No. 204 ALBENA ARULDAS F ANTHONYANNA**

1. Write a note on Types of Mutual Funds.
2. Write a note on Fund rating and ranking.
3. Write a note on Investors Guide towards Financial Planning.
4. Write a note on Introduction to Mutual Fund.
5. Role of regulatory agencies for Mutual funds.

			
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<b>(Coordinator)</b>	<b>(Exam convener)</b>	<b>(Vice- Principal, SFC)</b>	<b>(I/c Principal)</b>