



PRAHLADRAI DALMIA LIONS COLLEGE OF
COMMERCE & ECONOMICS
ISO 9001 : 2015 Certified

NOTICE

ATKT Internal Examination OCTOBER, 2022, SEMESTER V and VI

BMS (BACHELOR OF MANAGEMENT STUDIES)

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

- 1. Date of Submission of the Projects- on 15th October, 2022 - 11.45 am only. Students are instructed to report on the 3rd floor staff room by 11.30 am**
- 2. Students must write their internal atkt project in their own handwriting on A4 size foolscap paper. On top of every page a student has to write his Complete Name, Program (Dept.), Semester, Roll no., Class and Contact No.**
- 3. On the date of submission there will be a viva voce. Student has to present himself for the viva voce failing which he will be marked absent.**
- 4. Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.**

Prof. Durgesh Kenkre
Exam Convenor

Prof. Subhashini Naikar
Vice Principal, SFC

Dr. Kiran Mane
I/c Principal

DATE - 03rd October, 2022.

DI/N-STD/GEN/00

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TYBMS
INTERNAL ATKT QUESTIONS SEMESTER 5

FINANCIAL ACCOUNTING

1) Sharma Kunal:

- A) On 06/03/19, J of Jaipur exported goods to James of USA worth 7000\$. J received 2000\$ on 11/03/19, 3000\$ on 29/03/19 and balance on 07/04/19. Exchange rates were as follows:

Date	06/03/19	11/03/19	29/03/19	31/03/19	07/04/19
Exchange rate for 1\$	Rs.70	Rs.71	Rs.69.8	Rs.69.7	Rs.70.1

Pass journal entries in the books of J for the above transactions. Also prepare Foreign Exchange Fluctuation Account.

- B) E holds on 1/4/18, Rs.75000 (cost price Rs.78000) 12% Govt. Securities on which interest is payable half yearly on 31st December and 30th June every year. Following transactions took place during the accounting year ended on 31st March, 2019:

Purchases:

1/5/18, Face value Rs.30000 @ Rs.105 cum-int.

1/11/18, Face value Rs.45000 @ Rs.99 ex-int.

Sales:

1/8/18, Face value Rs.36000 @ Rs.103 cum-int.

1/2/19, Face value Rs.24000 @ Rs.98 ex-int.

On 31/3/2019, the market price of the securities was Rs.99.

Prepare an investment account for the year ended 31st March, 2019.

- C) M Ltd. issued 2500000 equity shares of Rs.10 each at par. 700000 shares were issued to promoters and the balance offered to the public which was underwritten by three underwriters Rajesh, Rakesh and Ramesh in the ratio 4:3:2 respectively with a firm underwriting of 50000, 60000 and 70000 shares each respectively.

Total subscriptions received 1388000 shares including marked applications and excluding firm underwriting. Marked applications were as follows:

Rajesh- 300000 shares, Rakesh- 350000 shares and Ramesh- 450000 shares.

Unmarked and surplus applications to be distributed in Gross Liability Ratio.

Show the calculation of final liability. Also pass necessary journal entries in the books of the company assuming commission was 3%

- D) What do you understand by the term Whistle blowing? Explain the role of whistle blowers.

TYBMS
INTERNAL ATKT QUESTIONS SEMESTER 6

1) INTERNATIONAL FINANCE

Pandey Roshni:

- a) What are the factors affecting exchange rates?
- b) What do you understand by international tax environment?
- c) Distinguish between FERA and FEMA
- d) What are the goals of international finance?
- e) Explain the terms: Direct and indirect rates, cross currency rates and spread and spread %.

2) RETAIL MANAGEMENT

Deep Singh Alendar:

- a) Explain the factors affecting retail management.
- b) Write short notes on: Barcoding and RFID tags
- c) What do you mean by green retailing and airport retailing?
- d) List the factors affecting store location.
- e) Explain any 3 pricing strategies.

3) OPERATIONS RESEARCH

Yash Joshi:

- 1) A company produces three products S, Y and Z for which it uses three materials P, Q and R. Resource requirement per unit is as follows:

Product	P	Q	R
X	4	6	—
Y	—	4	10
Z	6	4	8

Maximum availability of materials is P: 16 units, Q: 20 units and R; 30 units.

Profit per unit is X: Rs.6, Y: Rs.10 and Z : Rs.8

Formulate the above as LPP.

- 2) Maximize $Z = 100a + 80b$

Subject to constraints:

$$6a + 4b \leq 7200$$

$$2a + 4b \leq 4000$$

$$a, b \geq 0$$

Find the optimal solution by simplex method.

- 3) A company has 3 warehouses w1, w2 and w3 from which it supplies products to 3 markets m1, m2 and m3. Availability at warehouse is 2000, 1500 and 1000 units.

Market requirements are 1200, 1800 and 1000 units.

Profit potential per unit from each warehouse to each market is as follows:

From	profit per unit to (Rs.)		
	M1	m2	m3
W1	25	22	23
W2	15	20	18
W3	18	17	16

Find optimal solution to maximise the profit.

- 4) List the advantages and disadvantages of CPM.

Deep Singh Alendar:

1) A cigarette manufacturing company has three factories in three different cities C1, C2 and C3. It sells its product in three different markets M1, M2 and M3. The cost of raw materials, labour and transportation costs differ along with the prices at which they are sold in different markets. The margin therefore varies from the place of manufacture and markets as follows:

	M1	M2	M3
C1	29	28	30
C2	25	27	23
C3	35	37	38

The availability in the cities are 2000 units each while the demand in the markets are 1500 units, 3000 units and 1500 units respectively. Find initial feasible solution by Vogel's Approximation Method and then use Modified Distribution method to find optimal solution.

2) Following is the information about cost of performing different jobs on different machines. Find the optimum assignment.

Machines	jobs		
	1	2	3
A	17	8	11
B	21	14	7
C	10	7	6
D	10	18	17

3) Solve the following linear programming problem using simplex method:

$$\text{Maximize } Z = 45A + 55B$$

Subject to constraints:

$$6A + 3B \leq 120$$

$$4A + 10B \leq 180$$

$$A, B \geq 0$$

4) What is time- cost trade off in project crashing?

Mayur Bhenwal:

- 1) A city bus service has two bus depots where the buses are parked at night. Each morning the buses have to reach three different starting points. The distance (in kms) between the depot and the starting points is as follows:

Buses	Starting points			Availability	
	A	B	C		
X		2	8	4	25
Y		3	7	3	10
Reqd.	15	8	12		

Find initial feasible solution by Least Cost Method and then use Modified Distribution method to find optimal solution.

- 2) In a hospital, 4 patients need the services of a private room on a certain day. There are 5 rooms available to the patient. The room charges differ according to their location and services available inside the room and the class of the patient. How should the rooms be allotted so that the hospital earns maximum total room rent?

Following table gives the room charges in rupees per day:

Rooms	patients			
	1	2	3	4
P	280	390	580	220
Q	450	550	630	400
R	380	390	820	530
S	730	420	400	450
T	580	350	570	560

- 3) Solve the following using simplex method: Maximize $Z = 4000a + 2000b + 5000c$

Subject to:

$$12a + 7b + 9c \leq 1260$$
$$22a + 18b + 16c \leq 19008$$
$$2a + 4b + 3c \leq 396$$
$$a, b, c \geq 0$$

- 4) What is meant by project crashing? Give its objectives.

STRATEGIC FINANCIAL MANAGEMENT

Bisawa Rishabh:

- 1) Explain Gordon and Walter model of dividend policy
- 2) Distinguish between NPV and PI method of capital budgeting
- 3) What do you mean by rebate on bill discounted? Explain with an example.
- 4) Explain mergers with reference to its meaning, advantages and disadvantages. How does mergers effect EPS?
- 5) Explain the concept of capital rationing in detail. (Give its meaning, advantages and disadvantages)