ARKA JAIN University Jharkhand

NAAC GRADE A

[01-07-2025]
END SEM EXAMINATION
School of Commerce & Management

Program	BBA & B. Com (Capital Market)		
Subject Name	Secondary market Operations	Session	Even, 2024-2025
Semester	II	Year	June, 2025

Time: 3 Hour
Max. Marks : 70

- Start writing from 2nd page onwards; **don't Write on the 1st Page Backside**
- **Answer all Questions of Section A (Compulsory)**
- **Answer Any Four out of Six of Section B**
- **Answer Any Two out of Four of Section C**
- **Possession of Mobile Phones** or any kind of **Written Material, Arguments with the Invigilator or Discussing with Co-Student** will comes under **Unfair Means** and will **Result** in the **Cancellation of the Papers**.

Knowledge Level (KL)			
	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	Explain demutualization of exchanges.	01	CO1	KL2
ii	Analyze the concept of continuous price discovery.	01	CO2	KL4
iii	Examine the importance of KYC.	01	CO1	KL5
iv	Determine the role of beneficiary account holders.	01	CO3	KL3
v	What does Demat statements indicate?	01	CO5	KL1
vi	Elaborate your understanding about speculative brokerages.	01	CO3	KL2
vii	Explain the mandatory levies charged for every transaction.	01	CO2	KL2
viii	What do you understand by exposure margins?	01	CO3	KL1
ix	Elaborate different types of trends in stock market.	01	CO3	KL2
x	Analyze the application of circuit filters for stocks.	01	CO2	KL4

xi	Compare the use of physical vs digital platforms for stock trading.	01	CO1	KL5
xii	When is there a need for order modification?	01	CO1	KL3

Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
2	Elaborate the role of stock exchanges in the economic development of the country.	07	CO1	KL3
3	Examine the structure and role of depositories. Also state the functions of depository participants.	07	CO3	KL2
4	Analyze the rules governing physical and Demat holding of stocks. Give examples.	07	CO2	KL4
5	Elaborate different types of orders and margins in stock trading.	07	CO2	KL5
6	Differentiate between trading, gambling, speculating and investing.	07	CO2	KL5
7	Discuss the drawbacks of the physical mode of transactions and the benefits brought in by the electronic mode of transactions.	07	CO5	KL4

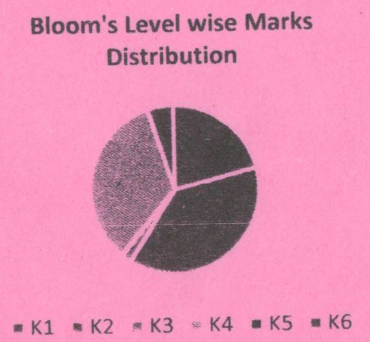
Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question Carry 15 Marks)

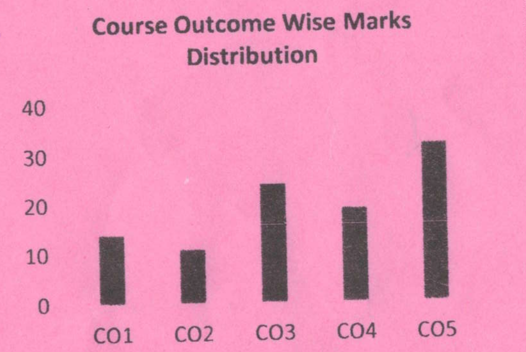
Q. No.	QUESTIONS	Marks	COs	KL
8	Examine the need for secondary markets. Also differentiate between primary and secondary market.	15	CO1	KL3
9	Elaborate the account opening procedure for individuals, HUFs, NRIs, partnerships and Joint stock companies.	15	CO3	KL4
10	Analyze different type of brokerages. Also discuss about the SEBI rules governing brokerage and other charges.	15	CO1	KL4
11	Determine the importance of trading and settlement in the life of investors.	15	CO5	KL5

CO- Course Outcomes, **KL**- Knowledge Level, **PO** – Program Outcome

Course Outcomes	CO1	Evaluate the role of merchant bankers in the financial markets
	CO2	Examine different activities and responsibilities of merchant banker
	CO3	Analyse next stage roles and responsibilities of merchant bankers
	CO4	Examine how underwriting in done in public issues
	CO5	Understand and identify the issue management processes

GRAPHICAL REPRESENTATION





5	Differentiate between Inflation and Deflation.	07	CO1	K2
6	Distinguish between demand-pull and cost-push inflation.	07	CO2	K2
7	Explain any 5 function of a commercial bank.	07	CO1	K1

Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
8	Explain the 'controller of credit' function of a central bank?	15	CO5	K2
9	With proper diagram show the various phases of Trade Cycle. What are the characteristic of trade cycle?	15	CO4	K2
10	Calculate the net national product at factor cost (national income) from the following data: i)Value of output in primary sector Rs.200 crore ii)Value of output in secondary sector Rs.250 crore iii)Value of output in tertiary sector Rs. 300 crore iv)Value of intermediate consumption in: (a) Primary sector Rs. 50 crore (b) Secondary sector Rs. 60 crore	15	CO2	K4
11	Discuss the nationalization of banks in India. Highlight the reason behind the nationalization. Evaluate both the positive and negative consequences of this policy decision.	15	CO5	K6

JGi **ARKA JAIN University** Jharkhand — NAAC GRADE A

[23-06-2025]
END SEM EXAMINATION
School of Commerce and Management

Program	Bachelor of Business Administration (General / DM / CM)		
Subject Name	Macro Economics	Session	Even, 2024-2025
Semester	II	Year	June, 2025
Time: 3 Hour Max. Marks : 70	• Start writing from 2nd page onwards; **don't Write on the 1st Page Backside** • **Answer all Questions of Section A (Compulsory)** • **Answer Any Four out of Six of Section B** • **Answer Any Two out of Four of Section C** • **Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student** will comes under **Unfair Means** and will **Result** in the **Cancellation of the Papers.**		

Knowledge Level (KL)			
	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	Which of the following is not included in the narrow definition of money supply i) Currency with the public ii) Time deposits iii) Demand deposits iv) All of these	01	CO2	K1
ii	Deposit Multiplier (Credit Multiplier) equal : i) Reserve Ration (RR) ii) 1/RR iii) 1/1-RR iv) None of these	01	CO2	K2
iii	Yes Bank was facing financial crisis recently due to crisis of non-performing assets. It approached the RBI for help. What role can RBI play in such a situation? i) Acting as regulator of the commercial bank ii) Acting as banker to the commercial banks iii) Acting as advisor to the commercial banks iv) Acting as lender of the last resort	01	CO5	K3
iv	The equilibrium condition of circular flow of income in a closed economy is ? i) S + T + M = I + G + X ii) S=I iii) C + I = S + I iv) S + T = I + G	01	CO2	K4
v	Assertion: The flour purchased by baker is considered as intermediate good.	01	CO3	K4

	Reason: The flour is used for the production of bread, cake and biscuits. i) Both Assertion and Reason are true, and Reason is the correct explanation for assertion. ii) Both Assertion and Reason are true, but Reason is not correct explanation for assertion. iii) Assertion is true and Reason is false. iv) Both Assertion and Reason are false.			
vi	In an economy, the value of net factor income from abroad is Rs 400 crores and the value of factor income to abroad is Rs 80 crores. Identify the value of factor income from abroad? i) Rs. 480 crores ii) Rs. 320 crores iii) Rs. 300 crores iv) Rs. 400 crores	01	CO3	K6
vii	Assertion: With every increase in the level of GDP, social welfare will definitely increase in the economy. Reason: GDP is a true indicator of social welfare. i) Both Assertion and Reason are true, and Reason is the correct explanation for Assertion. ii) Both Assertion and Reason are true, but Reason is not the correct explanation for Assertion. iii) Assertion is true and Reason is false. iv) Both Assertion and Reason are false.	01	CO3	K6
viii	Which one of the following is not a component of compensation of employees? i) Wages and salaries in cash ii) Employer's contribution to social security schemes iii) Compensation in kind iv) Contribution of employees towards social security schemes	01	CO1	K1
ix	Which type of macroeconomic policy typically results in an economic boom? i) Contractionary monetary policy ii) Expansionary fiscal policy iii) Anti-inflationary policy iv) Restrictive trade policy	01	CO2	K4
x	Which of the following is a tool of monetary policy? i) Government spending ii) Taxation iii) Interest rate manipulation iv) Public investment	01	CO1	K1
xi	What is nominal income? i) Income adjusted for inflation ii) The amount of income in current prices iii) The real value of goods purchased iv) Income after tax deductions	01	CO1	K1
xii	Which of these goods is not an intermediate good? i) A car purchased by a company for business purpose ii) Stationary purchased by a publishing house iii) Purchase of vegetables by a hotel iv) A car purchased by a household for the use of his family.	01	CO1	K1

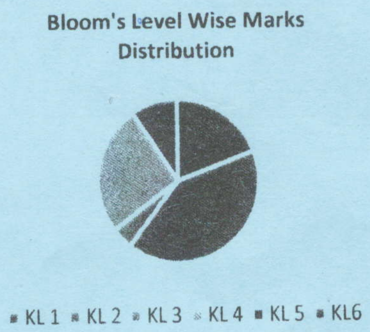
Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)

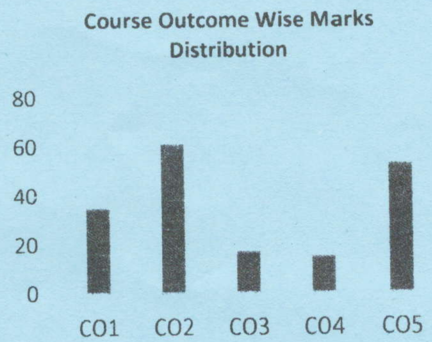
Q. No.	QUESTIONS	Marks	COs	KL
2	Read the passage below and answer the questions that follow. On the basis of assessment of the macroeconomic situation in the economy, the Monetary Policy Committee of RBI takes decisions about various policy rates. In recent past, these rates were reduced to stimulate economic growth in the economy. Consequently, repo rates and reverse repo rates and cash reserves ratios were reduced. However, in view of the persistent inflationary pressure in the economy, the MPC decided to increase the policy rates – mainly repo rate to 4.9 percent and bank rate to 5.1 per cent in June, 2022 ensure that inflation remains within the target. (i) What is the function of monetary policy committee? (ii) What are the 2 objectives of MPC? (iii) Distinguish between repo rate and reverse repo rate? (iv) Distinguish between Cash Reserve Ratio (CRR) and statutory Liquidity Ratio (SLR)	07	CO5	K4
3	With the help of well-labelled diagram, show the circular flow of income in a 3 sector model.	07	CO3	K1
4	Complete the following equation : (i) Net Factor Income from abroad = GNP_{FC} - .... (ii) Net Indirect Tax = Indirect Taxes - .... (iii) $NDP_{MP} = GDP_{MP}$ - .... (iv) $GNP_{MP} = GDP_{MP}$ + ... (v) Depreciation = GNP_{MP} - .... (vi) Personal Income = Personal Disposable Income + ...	07	CO2	K3

CO- Course Outcomes, **KL**- Knowledge Level, **PO** – Program Outcome

Course Outcomes	CO1	To acquaint the student with basic concepts of economy and its tools to study
	CO2	Concept clarification about the economy in macroeconomic aspect.
	CO3	Understanding the problems and limitations of macroeconomics and concept of flow of income in various subsections of economy.
	CO4	To evaluate the economy and have better understanding of causes of inflation, deflation and recession and measures to cope up such economic scenarios.
	CO5	To analyze the reasons of any measures undertaken by central bank and government to smoothen the functioning of economic activities.

GRAPHICAL REPRESENTATION





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ARKA JAIN University Jharkhand	NAAC GRADE A	[20-06-2025] END SEM EXAMINATION School of Commerce and Management

Program	Bachelor of Business Administration (General / DM / CM)		
Subject Name	Hindi	Session	Even, 2024-2025
Semester	II	Year	June, 2025
Time: 1.5 Hour Max. Marks : 35	• Start writing from 2nd page onwards; <u>don't Write on the 1st Page Backside</u> • **Answer all Questions of Section A (Compulsory)** • **Answer Any <u>Five out of Six of Section B</u>** • **Answer Any <u>Four out of SIX of Section C</u>** • **Possession of <u>Mobile Phones</u>** or any kind of **<u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u>** will comes under **<u>Unfair Means</u>** and will **<u>Result</u>** in the **<u>Cancellation of the Papers.</u>**		

Knowledge Level (KL)	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

Section A (Each question Carry 01 Marks from Q1-i to v) – 05 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	संप्रेषण का सबसे पुराना रूप कौन सा है? (क) लिखित (ख) मौखिक (ग)दृश्य (घ)डिजिटल	01	CO2	K2
ii	"अमृत" का विलोम शब्द क्या है? (क) जीवन (ख) अमरता (ग) विष (घ) जल	01	CO1	K1
iii	"गंगा" का पर्यायवाची शब्द कौन सा है? (क) सरिता (ख) भागीरथी (ग) यमुना (घ) नदी	01	CO1	K1
iv	निम्नलिखित में से कौन सा शब्द तद्भव है? (क) पुत्र (ख) बेटा (ग) पितर (घ) मातृ	01	CO3	K2
v	प्रस्थान का विलोम शब्द क्या है? (क) आगमन (ख) आना (ग) निर्गम (घ) विनाश	01	CO1	K1

Section B (Answer any FIVE out of SIX) – 10 Marks
(Each question Carry 02 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
2	सामाजिक संप्रेषण क्या है?	02	CO2	K4
3	पल्लवन से आप क्या समझते हैं?	02	CO5	K2
4	समास क्या है? समास के प्रकार बताइए?	02	CO3	K2
5	वैयक्तिक संप्रेषण के गुण बताएं?	02	CO2	K4
6	"निदेशक" एवं "सहायक" शब्दों का अंग्रेज़ी अनुवाद करें?	02	CO5	K1
7	तद्भव शब्द किसे कहते हैं? उदाहरण के साथ समझाइए|	02	CO3	K2

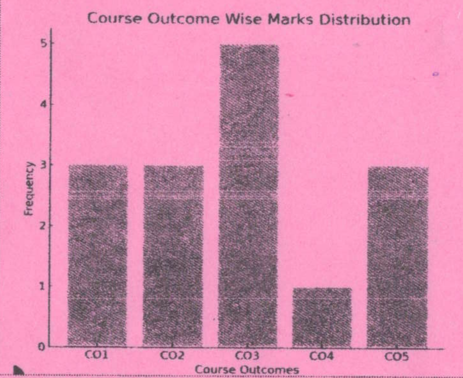
Section C (Answer any FOUR out of SIX) – 20 Marks
(Each question Carry 05 Marks)

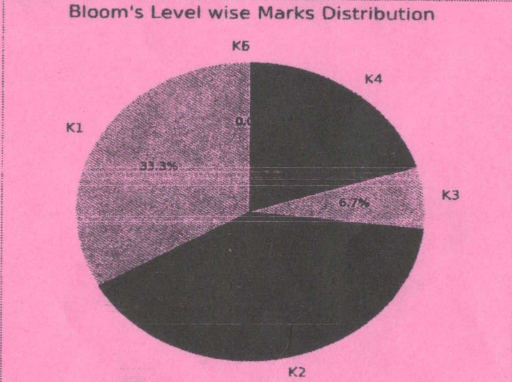
Q. No.	QUESTIONS	Marks	COs	KL
8	अंग्रेजी शब्दों के हिंदी अनुवाद करें:- Chairman, Officer, Charge, Document, Transfer	05	CO5	K1
9	सोशल मिडिया के गुण दोष लिखें|	05	CO3	K4
10	कंप्यूटर का सामान्य परिचय दें|	05	CO3	K2
11	शहर में बढ़ती गुंडागर्दी की ओर अधिकारियों और प्रशासन का ध्यान आकृष्ट करने हेतु संपादक के नाम पत्र लिखिए|	05	CO4	K3
12	स्थानांतरण प्रमाणपत्र प्राप्त करने के लिए प्रधानाचार्य के पास आवेदनपत्र लिखिए ।	05	CO4	K3
13	रेडियो के गुण दोष लिखें।	05	CO3	K2

CO- Course Outcomes, KL- Knowledge Level, PO – Program Outcome

Course Outcomes	CO1	मध्यम स्तर पर हिंदी पढ़ने, लिखने, और बोलने में कुशलता का प्रदर्शन ।
	CO2	विभिन्न प्रकार के हिंदी साहित्य को विश्लेषण और सराहना करना ।
	CO3	हिंदी भाषा और साहित्य में समाजिक परंपराओं की समझ ।
	CO4	लिखित रचनाओं, वाणिज्यिक प्रस्तुतियों, और चर्चाओं में हिंदी में संचार कौशल सिखाना ।
	CO5	हिंदी पाठों का गहन विश्लेषण करके निदर्शक संदेशों और सोच का पता लगाना ।

GRAPHICAL REPRESENTATION



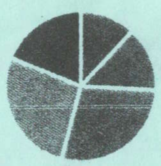


CO- Course Outcomes, **KL-** Knowledge Level, **PO** – Program Outcome

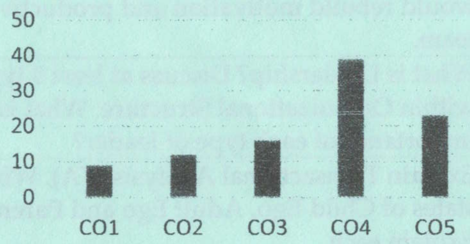
Course Outcomes	CO1	Understand analyze and describe behavior in organization.
	CO2	Learn to improve, enhance or change work behavior so that organizations can achieve their goals.
	CO3	Understand what makes people behave the way they do.
	CO4	Understand the basis of motivation & what they should do to motivate others
	CO5	Understand the concepts of Leadership, so that they become good leaders.

GRAPHICAL REPRESENTATION

Bloom's Level wise Marks Distribution



Course Outcome Wise Marks Distribution



JGI	**ARKA JAIN University** Jharkhand	NAAC GRADE A ACCREDITED UNIVERSITY		**[25-06-2025] END SEM EXAMINATION School of Commerce and Management**
Program	**Bachelor of Business Administration (General / DM / CM)**			
Subject Name	**Organizational Behavior**		**Session**	**Even, 2024-2025**
Semester	**II**		**Year**	**June, 2025**
Time: 3 Hour Max. Marks : 70	• Start writing from 2nd page onwards; **don't Write on the 1st Page Backside** • **Answer all Questions of Section A (Compulsory)** • **Answer Any Four out of Six of Section B** • **Answer Any Two out of Four of Section C** • **Possession of Mobile Phones** or any kind of **Written Material, Arguments with the Invigilator or Discussing with Co-Student** will comes under **Unfair Means** and will **Result** in the **Cancellation of the Papers**.			
Knowledge Level (KL)	**K1 :** Remembering	**K3 :** Applying		**K5 :** Evaluating
	K2 : Understanding	**K4 :** Analysing		**K6 :** Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	What is the other name for Fielder's Leadership Theory? a. Communication Theory b. Contingency Theory c. Leadership Theory d. Fielder's Experiment	01	CO1	K1
ii	Who performed Hawthrone's Experiment? a. Eringam Mayo b. Will Smith c. Elton Mayo d. F.W. Taylor	01	CO2	K2
iii	The Hawthorne Studies primarily focused on: a. Job analysis b. Employee wages c. Human relations d. Market structure	01	CO4	K3
iv	Johari Window is used to assess: a. Learning preferences b. Self-awareness c. Motivation level d. Leadership style	01	CO2	K2
v	In Maslow's hierarchy, esteem needs come: b. Before self-actualization a. After safety c. Before physiological d. After belongingness	01	CO2	K2
vi	Which OB model assumes people are lazy and need direction? a. Supportive model b. Autocratic model	01	CO1	K1

	c. Collegial model d. System model			
vii	Herzberg's hygiene factors include: a. Recognition b. Achievement d. Growth opportunities c. Company policy	01	CO2	K2
viii	Perception is influenced by: a. Time and space b. Past experiences c. Both a and b d. None of these	01	CO1	K1
ix	Which leadership theory focuses on matching leader style with situation? a. Trait theory b. Contingency theory c. Behavioral theory d. Managerial grid	01	CO3	K3
x	Ego states in Transactional Analysis are: a. Open, Closed, Hidden b. Forming, Norming, Performing c. Parent, Adult, Child d. Id, Ego, Superego	01	CO4	K4
xi	Vroom's Expectancy Theory emphasizes: a. Social needs b. Effort-performance linkage c. Job rotation d. Pay satisfaction	01	CO2	K2
xii	Locus of control refers to: a. Ability to influence outcomes c. Learning speed b. Emotional stability d. Type of leadership	01	CO5	K5

Section B (Answer any FOUR out of SIX) – 28 Marks

(Each question Carry 07 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
2	Which OB learning theory (classical, operant, or social learning) best explains how you absorb new information? Give reasons.	07	CO1	K1
3	How would you use Transactional Analysis (TA) to guide a productive conversation with them?	07	C02	K2
4	You have joined ABC India Group, a leading Finance firm as their CEO. Apply any one motivation theory to suggest steps you would take as a manager to motivate the team. Justify your reasons for choosing the theory.	07	CO3	K3
5	What are the factors that influence perception?	07	CO4	K4
6	Discuss S-O-B-C Model of OB with appropriate diagram and explanation.	07	CO4	K3
7	How would you apply Vroom's Expectancy Theory to design a more effective motivational strategy?	07	CO5	K5

Section C (Answer any TWO out of FOUR) – 30 Marks

(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
8	Case: You are appointed as a manager of a regional sales team with declining performance. The previous manager was autocratic and focused only on targets. Team morale is low, and many employees feel unrecognized. Using any TWO motivation theories, suggest how you would rebuild motivation and productivity in the team.	15	CO4	K3
9	What is Leadership? Discuss at least 5 types of Leaders within Organizational Structure. What is the importance of each type of leader?	15	CO5	K5
10	Explain Transactional Analysis (TA). What are the states of Child Ego, Adult Ego and Parent Ego? Explain each.	15	CO3	K3
11	What is Johari Window? Discuss its role with the help of suitable diagram.	15	CO4	K4

Q. No.	QUESTIONS	Marks	COs	KL
5	Describe the role of accounting in different types of business organizations.	07	CO1	K3
6	Identify the internal and external users of accounting information. Explain their specific information needs.	07	CO1	K1
7	Explain the following terms: EBIT, EBITDA, Operating Profit, and Net Profit.	07	CO2	K1

Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
8	From the following trial balance of x ltd. Prepare trading and profit & loss account for the year ended 31st December 2024 and a balance sheet as on that date:-	15	CO4	K5

Particulars	Amount	Particulars	Amount
Opening Stock	20,000	Sales	2,70,000
Purchases	80,000	Purchase Return	4,000
Sales Return	6,000	Discount	5,200
Carriage Inward	3,600	Sundry Creditors	25,000
Carriage Outwards	800	Bills Payables	1,800
Wages	42,000	Capital	75,000
Salaries	27,500		**3,81,000**
Plant & Machinery	90,000		
Furniture	8,000		
Sundry Debtors	52,000		
Bills Receivables	2,500		
Cash in hand	6,300		
Travelling Expenses	3,700		
Lighting(factory)	1,400		
Rent and Taxes	7,200		
General Expenses	10,500		
Insurance	1,500		
Drawings	18,000		
	3,81,000		

ARKA JAIN University
Jharkhand

NAAC GRADE A ACCREDITED UNIVERSITY

END SEM EXAMINATION
School of Commerce and Management

Program	Bachelor of Business Administration (Capital Market)		
Subject Name	Financial Accounting for Stock Market	Session	Even, 2024-2025
Semester	II	Year	June, 2025

Time: 3 Hour
Max. Marks : 70

- Start writing from 2nd page onwards; <u>don't Write on the 1st Page Backside</u>
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Knowledge Level (KL)	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	Which of the following is not an objective of accounting? A) Systematic recording of transactions B) Providing legal evidence C) Assessing national income D) Communicating results to stakeholders	01	CO1	K2
ii	If the debit and credit columns of a trial balance don't match, the difference is posted to: A) Suspense Account B) Capital Account C) Profit and Loss Account D) General Reserve	01	CO2	K2
`iii	Which method of depreciation results in higher depreciation in earlier years? A) Straight Line Method B) Revaluation Method C) Diminishing Balance Method D) Units of Production	01	CO2	K4
iv	Forfeiture of shares means: A) Shareholder transfers shares B) Shares are given as bonus C) Shares are cancelled due to non-payment	01	CO3	K1

Q. No.	Question	Marks	COs	KL
	D) Company buys back shares			
v	The prudence concept requires that: A) Assets are not overvalued B) Profits are anticipated C) Revenues are underestimated D) Liabilities are ignored	01	CO2	K1
vi	What is the effect of the following entry? Cash A/c Dr. To Capital A/c A) Decrease in assets B) Increase in liability C) Increase in both assets and capital D) Increase in expense	01	CO2	K4
vii	Which regulator is responsible for listed company accounting in India? A) RBI B) SEBI C) Ministry of Finance D) NITI Aayog	01	CO5	K2
viii	Cash from/used operating activities includes: A) Dividend paid B) Sale of machinery C) Payment to suppliers D) Share capital raised	01	CO4	K1
ix	Which method is not an inventory valuation method? A) FIFO B) LIFO C) Weighted Average D) Mark-to-Market	01	CO3	K2
x	Standalone financial statements include: A) Parent company data only B) Subsidiary data C) Consolidated data D) None	01	CO4	K2
xi	Cash flow from financing activities includes: A) Cash receipts from sales B) Interest received C) Purchase of fixed assets D) Repayment of loans	01	CO4	K1
xii	Listed companies are required to disclose financial results: A) Annually only B) Quarterly C) Only at the time of audit D) Once in five years	01	CO5	K4

Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
2	Record the following transactions in the journal of Y ltd:-	07	CO2	K4

2024		Rs.
May-01	Commenced business with cash	5,00,000
May-02	Goods purchased from Mohan for cash	50,000
May-03	Goods purchased from Vijay	1,20,000
May-04	Goods returned to Vijay	5,000
May-08	Goods sold to Rajiv	40,000
May-12	Rajiv returned 10% of goods	

Q. No.	QUESTIONS	Marks	COs	KL
3	Prepare Trial Balance from the following information:	07	CO3	K5

Cash in Hand	4,100
Machinery	25,000
Purchases	66,200
Sundry Debtors	24,300
Carriage Inward	1,800
Carriage Outward	700
Wages	17,500
Rent and Taxes	5,300
Sundry creditors	17,000
Discount Allowed	1,200
Returns Outwards	2,400
Returns Inwards	9,600
Capital	30,000
Drawings	6,300
Bank loans	10,000
Interest on Loan	1,500
Opening Stock	26,200
Sales	1,28,700
Discount Received	1,600

Q. No.	QUESTIONS	Marks	COs	KL
4	X Ltd. Made a profit of Rs. 5,00,000 after considering the following items: i. Preliminary Expenses written off Rs.5,000 ii. Depreciation on fixed assets Rs. 50,000 iii. Loss on sale of Machinery Rs. 20,000 iv. Provision for Doubtful Debts Rs. 10,000 v. Gain on Sale of Land Rs. 7,500 The following is the position of current Assets and Current Liabilities:	07	CO4	K4

	2023	2024
Debtors	52,000	78,000
Bills Receivable	15,000	12,000
Prepaid Expenses	2,000	3,000
Creditors	40,000	51,000
Bills Payable	19,000	12,000
Expenses Payable	34,000	20,000

Calculate Cash from Operating Activities.

Adjustments:

- Stock on 31st Dec, 2024 was valued at Rs 24,000

	• Wages Outstanding for Dec 2024 amounted to Rs. 3000 • Salaries outstanding for Dec 2024 amounted to Rs. 2500 • Prepaid Insurance amounted to Rs.300 • Provide Depreciation on plant and machinery at 5% and on Furniture at 20%			
9	Explain the concept, causes, and need for providing depreciation in financial statements. Describe the difference between straight-line and diminishing balance methods of depreciation.	15	CO3	K2
10	X limited invited applications for Rs. 20,000 shares of Rs.10 each payable as under: Rs.3 per share on application, Rs.3 per share on allotment, Rs.2 per share on First call and Rs. 2 per share on Final call. Final call was not made by the company. An applicant who had been allotted 100 shares failed to pay allotment and first call money due from him. His shares were forfeited after the first call and were immediately re-issued at Rs.8.50 per share. Make necessary entries in the Journal.	15	CO3	K3
11	What are the main SEBI disclosure norms for listed companies? Differentiate between private limited and public limited companies with accounting implications.	15	CO5	K2

CO- Course Outcomes, **KL**- Knowledge Level, **PO** – Program Outcome

Course Outcomes	CO1	Define and recall the meaning of financial accounting
	CO2	Analyse the basic accounting terms and entries important for companies
	CO3	Evaluate various methods of entries, adjustments and accounting
	CO4	Analyse financial statements
	CO5	Evaluate and appraise important accounting procedures for listed companies on stock

GRAPHICAL REPRESENTATION