JGi **ARKA JAIN University** Jharkhand	NAAC GRADE A	[01-07-2025] END SEM EXAMINATION School of Commerce and Management

Program	**Bachelor of Business Administration (General)**		
Subject Name	**Business Awareness and Environment**	**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

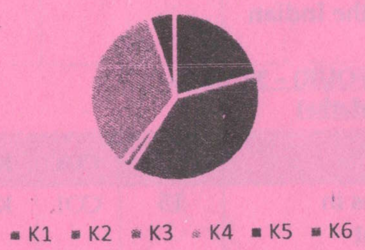
Q. N 1	QUESTIONS	Marks	COs	KL
i	What does "Industry" refer to in business terms? a) A group of companies producing similar goods/services b) A single company's market share c) A marketing strategy d) A financial report	01	CO1	K1
ii	What is meant by the concept of 'Entrepreneurship'? a) The process of starting and running a business b) A type of financial strategy c) The act of managing employees only d) A business legal term	01	CO1	K1
iii	What is the life cycle of a company? a) Process of starting and closing a business b) Stages a company goes through from inception to decline c) A marketing strategy d) Financial analysis method	01	CO1	K2
iv	Which is NOT a type of industry? a) Primary b) Secondary c) Tertiary d) Monetary	01	CO1	K1

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

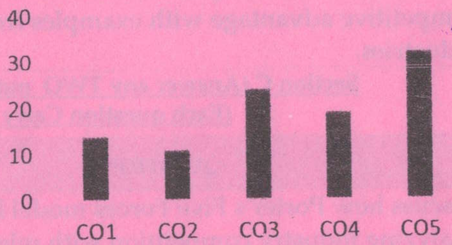
Course Outcomes	CO1	Students will be able to think out of the box after studying this subject.
	CO2	Students will be able to plan &analyze various strategies used in organizations
	CO3	They can make use of strategy forming tools to understand & solve any case study.
	CO4	Furthermost they will understand why innovation is the most important factor for success.
	CO5	Students will be able to understand how plan their strategies & how can they have an innovative approach.

GRAPHICAL REPRESENTATION

Bloom's Level wise Marks Distribution



Course Outcome Wise Marks Distribution



v	What is a Mission statement? a) A company's financial goals b) A company's purpose and values c) A marketing plan d) A leadership style	01	CO2	K2
vi	Which tool is used for strategic analysis? a) SWOT analysis b) Budgeting c) Payroll system d) Market segmentation	01	CO2	K1
vii	Porter's Five Forces model is used to analyze: a) Industry competition b) Employee motivation c) Financial statements d) Product pricing	01	CO3	K1
viii	Corporate innovation helps a company to: a) Increase product prices b) Gain competitive advantage c) Reduce employee count d) Focus on accounting	01	CO3	K2
ix	What is Overall Cost Leadership strategy? a) Offering products at the lowest cost in the industry b) Differentiating products with unique features c) Targeting niche markets d) Increasing product prices	01	CO4	K1
x	Which company is cited as an example of working globally and domestically? a) Swiggy b) Tata Group c) Flipkart d) Ola	01	CO4	K2
xi	PESTEL analysis stands for analysis of: a) Product, Economy, Sales, Technology, Environment, Leadership b) Political, Economic, Social, Technological, Environmental, Legal factors c) Price, Earnings, Strategy, Team, Economy, Leadership d) Profit, Expenses, Sales, Technology, Environment, Law	01	CO5	K1
xii	A primary industry refers to: a) Industries extracting raw materials b) Manufacturing industries c) Service industries d) Information technology industries	01	CO5	K2

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

Q. No.	QUESTIONS	Marks	COs	KL
2	Explain the concept of business awareness and its importance in daily life with examples from startups like Flipkart and Swiggy.	07	CO1	K3
3	Explain the difference between the primary, secondary & tertiary industries with respect to India.	07	CO2	K3
4	What are the key differences between a private and public limited company?	07	CO4	K4
5	Explain the components of strategic management including vision, mission, goals, and objectives.	07	CO2	K3
6	Explain the term market players with relevant examples.	07	CO3	K4
7	Discuss the role of corporate innovation in gaining competitive advantage with examples from the Indian industries.	07	CO4	K4

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

Q. No.	QUESTIONS	Marks	COs	KL
8	Discuss how Porter's Five Forces model helps in analyzing industry competition with relevant examples.	15	CO1	K5
9	Analyze the SWOT and PESTEL analysis tools for strategic decision-making in a company.	15	CO2	K5
10	Discuss the stages of the life cycle of a company, referencing Starbucks Corporation.	15	CO3	K6
11	Describe the legal definitions and types of companies. Illustrate with examples.	15	CO5	K5

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 K2 : Understanding	K3 : Applying K4 : Analysing	K5 : Evaluating 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

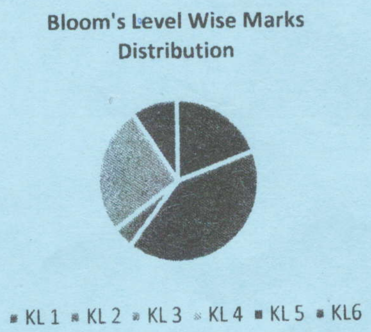
Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)

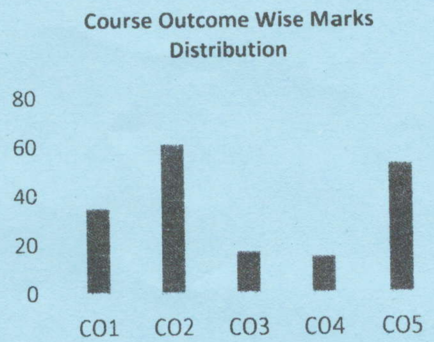
Q. No.	QUESTIONS	Marks	COs	KL
2	Read the passage below and answer the questions that follow. On the basis of assessment of the macroeconomic situation in the economy, the Monetary Policy Committee of RBI takes decisions about various policy rates. In recent past, these rates were reduced to stimulate 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; **don't Write on the 1st Page Backside** • 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

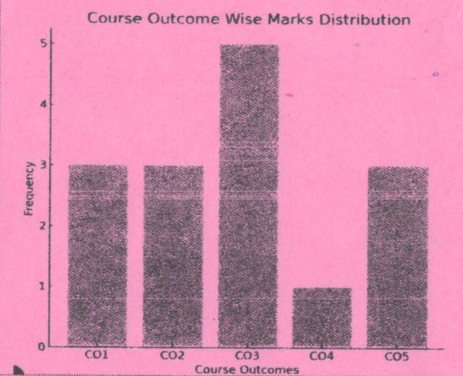
Section C (Answer any FOUR out of SIX) – 20 Marks
(Each question Carry 05 Marks)

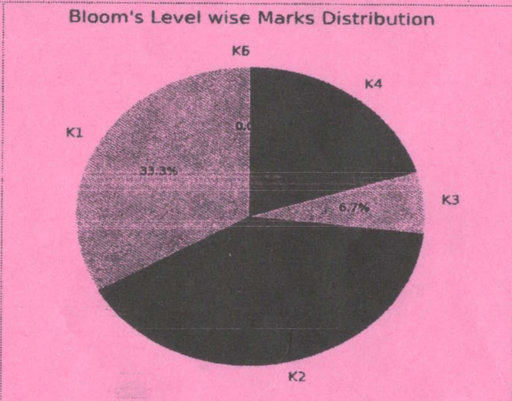
Q. No.	QUESTIONS	Marks	COs	KL
8	अंग्रेजी शब्दों के हिंदी अनुवाद करें:- Chairman, Officer, Charge, Document, Transfer	05	CO5	K1
9	सोशल मिडिया के गुण दोष लिखें|	05	CO3	K4
10	कंप्यूटर का सामान्य परिचय दें|	05	CO3	K2
11	शहर में बढ़ती गुंडागर्दी की ओर अधिकारियों और प्रशासन का ध्यान आकृष्ट करने हेतु संपादक 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





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

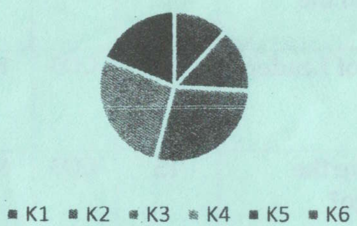
Q. N 1	QUESTIONS	Marks	COs	KL
i	What is the other name for Fielder's Leadership Theory? a. Communication Theory b. Contingency Theory c. Leadership Theory d. Fielder's Experiment	01	CO1	K1
ii	Who performed Hawthrone's Experiment? a. Eringam Mayo b. Will Smith c. Elton Mayo d. F.W. Taylor	01	CO2	K2
iii	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

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

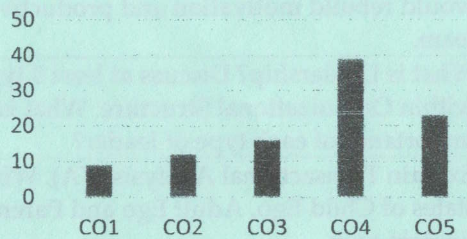
Course Outcomes	CO1	Understand analyze and describe behavior in organization.
	CO2	Learn to improve, enhance or change work behavior so that organizations can achieve their goals.
	CO3	Understand what makes people behave the way they do.
	CO4	Understand the basis of motivation & what they should do to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



	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

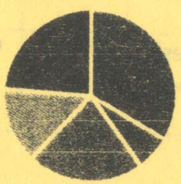
11	PQR Ltd. is considering purchasing the business of MNO Ltd. Normal Rate of Return (NRR) is 12% and Capital Employed is ₹70,00,000. You are provided with the following details. Profits of MNO Ltd. for the last four years are ₹8,00,000, ₹9,50,000, ₹10,20,000 and ₹11,00,000 are respectively. Calculate goodwill by Capitalization of Super Profits Method. **Adjustments to be made:** 1. Year 2 includes a non-recurring income of ₹70,000. 2. In Year 3, the company suffered an abnormal loss of ₹1,20,000. 3. In Year 4, undervalued closing stock by ₹80,000 was discovered. 4. The company has over-provided depreciation by ₹30,000 every year. 5. A manager's remuneration of ₹2,00,000 per annum was not considered in any year; it must now be deducted to reflect true maintainable profits	15	CO4	K5

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

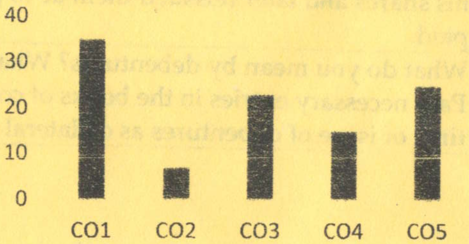
Course Outcomes	CO1	To help the student gain basic idea on the importance of financial management in an organization
	CO2	To provide a first-hand experience to students in understanding the concept of time value of money and its importance
	CO3	Develop decision making capabilities amongst students with the help of various capital budgeting techniques
	CO4	To make the students analyze the importance of leverage in organizational capital structure planning
	CO5	To enable students to gain brief knowledge on cash management, its objectives and the method of preparing a cash budget.

GRAPHICAL REPRESENTATION

Blooms Level wise Marks Distribution



Course Outcome Wise Marks Distribution



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

[27-06-2025]
END SEM EXAMINATION
School of Commerce& Management

Program	**Bachelor of Business Administration (General & DM)**		
Subject Name	**Business Accounting-II**	**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 K2 : Understanding	K3 : Applying K4 : Analysing	K5 : Evaluating 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 financial statement shows the financial position of a company at a specific point in time? A) Income Statement B) Balance Sheet C) Cash Flow Statement D) Trial Balance	01	CO1	K1
ii	Which of the following is not a component of financial statements as per Schedule III of the Companies Act, 2013? A) Balance Sheet B) Statement of Profit and Loss C) Cash Flow Statement D) Notes to the Auditor's Report	01	CO2	K2
iii	Provision for taxation is shown in the Balance Sheet under: C) Reserves and Surplus B) Current Liabilities D) Non-current Liabilities A) Share Capital	01	CO1	K2
iv	Which of the following is not a current asset? A) Trade Receivables B) Inventory C) Land D) Cash	01	CO1	K2
v	Which of the following is a non-cash item in the financial statements?	01	CO1	K1

	A) Interest Paid B) Depreciation C) Rent Paid D) Salaries	01	CO1	K2
vi	Over-subscription means: A) Receiving fewer applications than issued shares B) Receiving exact number of applications C) Receiving more applications than issued shares D) None of the above	01	CO6	K1
vii	Goodwill is classified as a: A) Tangible Asset B) Intangible Asset C) Fictitious Asset D) Current Asset	01	CO1	K1
viii	The final account prepared by NPOs is called: A) Trading Account B) Profit and Loss Account C) Income and Expenditure Account D) Balance Sheet only	01	CO5	K2
ix	Which type of debentures can be converted into equity shares? A) Convertible Debentures B) Registered Debentures C) Redeemable Debentures D) Bearer Debentures	01	CO5	K2
x	Debentures can be issued: A) Only at par B) Only at premium C) At par, premium, or discount D) Only at discount	01	CO1	K2
xi	Forfeited shares can be reissued at: A) Premium only B) Par only C) Discount not exceeding amount forfeited D) At any discount	01	CO3	K1
xii	Capitalization of super profit method uses the formula: A) Super profit × 100 / Normal rate of return B) Average profit × No. of years C) Capital employed / Super profit D) None of the above			

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

Q. No.	QUESTIONS	Marks	COs	KL
2	What do you mean by share capital? What are the basic differences between equity and preference shares?	07	CO1	K2
3	The following information relates to Sunrise Traders for the financial year ending 31st March 2025: Cash Sales: ₹2,00,000, Credit Sales: ₹3,50,000, Sales Returns (Cash): ₹10,000, Sales Returns (Credit): ₹20,000, Goods given as free samples: ₹15,000, GST collected on sales: ₹50,000, Commission received: ₹5,000. You are required to calculate revenue from operations of Sunrise Traders.	07	CO2	K3
4	What do you mean by Not- for- Profit Organisation? What are the sources of funding a Not-For-Profit Organisation?	07	CO1	K2
5	Differentiate Debentures with Shares. Why Companies prefer financing from debenture as compared to Share.	07	CO5	K4
6	What is goodwill? What are the factors that affect the valuation of goodwill?	07	CO3	K4
7	ABC Ltd. issued 9,000 debentures of ₹100 each on 1st April 2020. The terms of the issue and redemption are as follows: 1. 3,000 debentures issued at par and redeemable at par after 5 years. 2. 4,000 debentures issued at a 10% discount and redeemable at par after 5 years. 3. 2,000 debentures issued at par and redeemable at a 10% premium after 5 years. Pass necessary entries in the books of company.	07	CO3	K3

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

Q. No.	QUESTIONS	Marks	COs	KL
8	What do you mean by Financial Statement of Companies? What are the different parts of it? Also prepare the format of Financial Statement as per schedule III part I and Part II.	15	CO1	K6
9	A company issued 10,000 equity shares of ₹10 each. The amount was payable as follows: ₹3 on application, ₹2 on allotment, ₹3 on first call and ₹2 on the final call. Mr. X was allotted 500 shares but failed to pay the allotment and both call money. The company forfeited his shares and later reissued them at ₹8 per share, fully paid.	15	CO3	K6
10	What do you mean by debentures? What are its types? Pass necessary entries in the books of company at the time of issue of debentures as collateral security.	15	CO5	K3