

Course Code: BCOM-205

**O P JINDAL UNIVERSITY**

Mid Semester Examination, April-2023

B.Com. 2<sup>nd</sup> Semester



**ENVIRONMENTAL SCIENCE [02UG020]**

Time: 2 Hrs.

Max. Marks: 50

Note: Attempt both the sections

M CO KL

**Section A (20 marks)**

Answer any 4 questions [04 x 05 marks=20 marks]

1	a.	Define Environment. Discuss the components of environment with suitable examples.	5	1	1
	b.	Differentiate between (give examples in each case) i. Terrestrial & Aquatic Ecosystem ii. Natural & Artificial Ecosystem	5	2	1
	c.	Define Natural Resource. Discuss their classification with suitable examples.	5	1	1
	d.	Write any five factors responsible for the problems associated with the Natural Resources.	5	3	2
	e.	Define Energy Resource. Discuss its classification with suitable examples.	5	1	1

**Section B (30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Define <b>Environmental Science</b> . Discuss its components, scope and importance.	10	1	2
	b.	Discuss <b>one</b> Institution/ Organization and <b>one</b> Environmental Activist involved for the protection of our Environment, mention their important contribution(s) and achievements.	10	1	2
	c.	Discuss the various issues and solutions related to <b>any one</b> of the following: i. Water Resource ii. Forest Resource	10	3	2
	d.	Write self-explanatory notes on <b>any two</b> of the following: i. Sustainable Energy Strategy ii. Nuclear Energy iii. Solar Energy	10	3	2



Course Code: **B.Com 204****O P JINDAL UNIVERSITY****Mid Semester Examination, April-2023****BUSINESS ECONOMICS 2<sup>nd</sup> SEM****SCHOOL OF MANAGEMENT****Bachelor of Commerce****Time: 2 Hrs.****Max. Marks: 50**

Note:

M	CO	KL
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**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Define substitutes and compliments with suitable example.	5	CO1	K2
	b.	Briefly explain Law of returns to scale with example	5	CO2	K3
	c.	A consumer increases the demand for a commodity from 100 units to 110 units when its price falls by 10 %. What is the price elasticity of demand? Is it elastic and inelastic?	5	CO1	K1
	d.	Explain the properties of Indifference curve	5	CO1	K2
	e.	Define cost. Distinguish between fixed and variable costs. Give 2 example of each.	5	CO2	K2

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Explain the law of variable proportion.	10	CO2	K1
	b.	Distinguish between Macro Economics and Micro Economics.	10	CO1	K2
	c.	Explain the conditions of consumer's equilibrium under indifference curve approach.	10	CO1	K3
	d.	Describe the external economies of scale. Support your answer with examples	10	CO2	K1



## O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023

B.COM 2<sup>nd</sup> Semester

School of Management

Business Statistics[02UG020]



Time: 2 Hrs.

Max. Marks: 50

Note: Read the instruction given in the sections.

M CO KL

## Section A ( 20 marks)

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Calculate the AM from the following frequency distribution: Marks:           0-10  10-20  20-30  30-40  40-50  50-60 No. of Students: 10     9       25     30     16     10	5	CO2	K3
	b.	What is the difference between descriptive statistics and inferential statistics?	5	CO1	K2
	c.	“Statistics are like clay of which you can make a God or Devil” In the light of this statement, discuss the uses and limitations of Statistics.	5	CO1	K3
	d.	Draw a Histogram and frequency curve to represent the following data: Mid Value (X) : 115     125     135     145     155     165 Frequency (f) : 3       6       8       7       4       2	5	CO1	K3
	e.	Differentiate between primary data and secondary data	5	CO1	K2

## Section B ( 30 marks)

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	For a certain frequency table which has only been partly reproduced here, the mean was found to be 1.46. No. of accidents : 0 1 2 3 4 5 Total Frequency (No. of days) : 46 ? ? 25 10 5 200 Calculate the missing frequencies.	10	CO2	K3
	b.	What are the different methods of measuring central tendency? How they are different from each other	10	CO2	K2
	c.	Calculate the mean and SD of the following data Marks           : 0-10  10-20  20-30  30-40   40-50  50-60  60-70 No of Students: 10     15     25     25     10     10     5	10	CO2	K3
	d.	Calculate the range and coefficient of range from the following data: Marks           : 10-20  20-30  30-40  40-50  50-60  60-70  70-80  80-90 No. of students: 2       6       12     18     25     20     10     7  Also find the Quartile deviation and Inter-Quartile range	10	CO2	K3



Course Code: COM-B-203

**O P JINDAL UNIVERSITY****Mid Semester Examination, April-2023****B.Com. 2<sup>nd</sup> Semester****CORPORATE LAWS****Program Code - 02UG020****Time: 2 Hrs.****Max. Marks: 50**

M	CO	KL
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**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Under which circumstance corporate veil can be lifted?	5	2	2
	b.	Define 1. Small company 2. Dormant company	5	1	1
	c.	What are the types of company on the basis of liability?	5	2	1
	d.	Write the benefits of an OPC.	5	1	2
	e.	Write the functions of a promoter.	5	2	1
<b>Section B ( 30 marks)</b>					
Answer any 3 questions [03 x 10 marks=30 marks]					
2	a.	Define 'company' and explain its characteristics?	10	1	1
	b.	Define Memorandum of association and explain its contents?	10	2	2
	c.	Define Articles of association and explain its contents?	10	2	2
	d.	Explain the meaning and provisions of OPC.	10	1	1





Time: 2 Hrs.

Max. Marks: 50

Note:

M CO KL

**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Difference between financial accounting, cost accounting and management accounting	5	1	1
	b.	Find out the EOQ and Total inventory Cost Annual Demand 5000 units order cost Rs. 16 per order Price per unit Rs 20 Storage cost 2% per annum Carrying cost 12% per annum Obsolescence rate 6% per annum	5	3	2
	c.	Two components X and Y are used as follows Normal usage 600 units per week each Minimum usage 300 units per week each Maximum usage 900 units per week each Re-order quantity X :4800 units Y: 7200 units Re-order period X : 4 to 6 weeks Y: 2 to 4 weeks Calculate for each component a. Re-order level b. Minimum level c. Maximum level d. Average stock level	5	3	3
	d.	Define Cost unit, Cost center and Profit center with example	5	2	1
	e.	Define Cost, Costing and Cost accounting	5	1	1

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

a.	Explain objectives of cost accounting	10	1	1																				
b.	Prepare Cost Sheet from the various elements of cost on 31 Dec 2022	10	2	2																				
	<table border="1"> <tbody> <tr> <td>Direct raw material</td> <td>33000</td> <td>Loose tools</td> <td>600</td> </tr> <tr> <td>Indirect wages</td> <td>10500</td> <td>Direct expenses</td> <td>3000</td> </tr> <tr> <td>Dep on office building</td> <td>1000</td> <td>Factory director salary</td> <td>2000</td> </tr> <tr> <td>Baddebt</td> <td>100</td> <td>Sundry office expense</td> <td>200</td> </tr> <tr> <td>Salaries of sales</td> <td>1500</td> <td>Factory insurance</td> <td>1100</td> </tr> </tbody> </table>				Direct raw material	33000	Loose tools	600	Indirect wages	10500	Direct expenses	3000	Dep on office building	1000	Factory director salary	2000	Baddebt	100	Sundry office expense	200	Salaries of sales	1500	Factory insurance	1100
Direct raw material	33000				Loose tools	600																		
Indirect wages	10500				Direct expenses	3000																		
Dep on office building	1000				Factory director salary	2000																		
Baddebt	100	Sundry office expense	200																					
Salaries of sales	1500	Factory insurance	1100																					

man			
Factory lighting	2050	Commission on sales	1500
Office stationary	900	Factory rent	7500
Bank charges	100	Direct wages	35000
Office rent	500	Office director salary	4000
Factory heating	1500	Up keeping of delivery van	700
advertisement	300	Factory cleaning	1000
Dep on delivery van	200	Office insurance	500
factory water supply	1300	Factory power	4400
Dep on plant & machinery	2000	Output(tones) Sales @ Rs 40 per unit	5000
Factory stationary	750	Legal expenses	400
Rent of ware house	300		
Direct raw material	33000	Loose tools	600
Indirect wages	10500	Direct expenses	3000
Dep on office building	1000	Factory director salary	2000
Baddebt	100	Sundry office expense	200
Salaries of sales man	1500	Factory insurance	1100
Factory lighting	2050	Commission on sales	1500
Office stationary	900	Factory rent	7500
Bank charges	100	Direct wages	35000
Office rent	500	Office director salary	4000
Factory heating	1500	Up keeping of delivery van	700
advertisement	300	Factory cleaning	1000
Dep on delivery van	200	Office insurance	500
factory water supply	1300	Factory power	4400
Dep on plant & machinery	2000	Output(tones) Sales @ Rs 40 per unit	5000
Factory stationary	750	Legal expenses	400
Rent of ware house	300		

c. Prepare Cost Sheet from the Various elements of cost on 31 Dec 2022

Opening Stock of raw material 1-1-2020	Rs 110000
Trade Discount	60000
Direct wages	421400
Office Rent	60000

10 2 3

Direct expenses	25840
Technical director salary	40590
Purchase of Raw material	825000
Factory rent	10140
Carriage outward	28500
Sales of factory scrap	1460
Depreciation on factory building	75200
Closing Stock of work in progress	120260
Factory stationary	12340
Opening stock of finished goods	45280
Fees to brand ambassador	200000
Printing & Stationary	12200
Staff salaries	630000
Free sample expenses	20320
Closing stock of finished goods	50240
Closing stock of raw material	36920
Sales are made to earn profit at 10% on cost	

d.	What is management accounting? Explain the nature of management accounting	10	1	1
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Course Code: 02UG020

O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023

B Com 4<sup>th</sup> Semester

SCHOOL OF MANAGEMENT

INDIAN FINANCIAL SYSTEM [COM-B 403]

Time: 2 Hrs.

Max. Marks: 50

Note:

M CO KL

**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Elaborate the concept of Indian financial market.	5	1	1
	b.	What are the main components/ constituents of Indian financial system?	5	1	1
	c.	Why Co-operative banks are introduced in Indian economy. Discuss in brief.	5	1	3
	d.	Discuss the concept of Asset based/fund based financial services in Indian Financial system.	5	2	2
	e.	Explain various functions of money market.	5	1	2

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Discuss the primary and secondary functions of commercial banks in India.	10.	1	2
	b.	Write Short notes on ➤ Indigenous Bankers ➤ Regional Rural Banks ➤ Development Finance Institutions. ➤ Unorganized Non - Banking Financial Institutions	10	1	1
	c.	Elaborate Procedure for floating Initial Public Offer in detail.	10	2	3
	d.	Differentiate between IPO and FPO.	10	2	3



Course Code: COM-B-402

O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023

B.Com. 4<sup>th</sup> Semester

INDIRECT TAX LAWS

Program Code 02PG010



Time: 2 Hrs.

Max. Marks: 50

M CO KL

**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Explain the term "Manufacture" under central excise duty.	5	1	2
	b.	Differentiate between direct and indirect taxes.	5	2	1
	c.	Give an account of administrative management of central excise in India.	5	2	2
	d.	Explain the classification of 'goods' under central excise laws in India.	5	1	2
	e.	Define the term 'Deemed Manufacturer' under central excise laws.	5	1	1

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Explain the meaning, features, advantages and disadvantages of indirect taxes?	10	1	2
	b.	Explain the meaning of central excise duty? Who were liable to pay central excise duty in India?	10	2	2
	c.	Explain the difference between GST and Central excise duty.	10	2	2
	d.	Explain the administration and management of indirect taxes in India.	10	1	2





**O P JINDAL UNIVERSITY**

Mid Semester Examination, April-2023

B COM 4<sup>th</sup> Semester

**Cost Accounting**



Time: 2 Hrs.

Max. Marks: 50

Note:

M	CO	KL
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**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Define Cost unit, Cost center and Profit center with example	5	2	1
	b.	Explain with example sunk cost, imputed cost, opportunity cost, out of profit cost	5	2	1
	c.	A factory uses Rs 30000 worth of raw material per year which cost Rs 1.25 per unit. Placing each order cost Rs 25 and the carrying cost is 6% per year of inventory . Calculate EOQ and the total inventory cost	5	3	2
	d.	Two components A and B are used as follows Normal usage                      300 units per week each Minimum usage                    150 units per week each Maximum usage                    450 units per week each Re-order quantity                X : 2400 units    Y: 3600 units Re-order period                  X : 4 to 6 weeks   Y: 2 to 4 weeks Calculate for each component a. Re-order level b. Minimum level c. Maximum level d. Average stock level	5	3	3
	e.	Explain importance of cost accounting	5	1	1

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Define cost accounting. Explain scope of cost accounting	10	1	1
	b.	From the following information compute the Raw Material Purchase Opening stock of raw material   Rs 20000 Closing stock of raw material   Rs 30000 Direct wages                               Rs 210000 Factory overhead                    60% of direct wages Office overhead                      10% of work cost Cost of production                   Rs 688600	10	2	2
	c.	From the following particular relating to production and sales for the year ended 31 Dec 2022. Prepare a detailed cost sheet showing cost per unit Raw material as on 1 Jan 22   Rs 25000	10	2	3

	Work in progress as on 1 Jan 22	Rs 36000			
	Finished goods as on 1 Jan 22 (8000 units) at a cost	Rs 144000			
	Factory overhead	Rs 144000			
	Raw material as on 31 Dec 22	Rs 45000			
	Work in progress as on 31 Dec 22	Rs 54000			
	Finished goods as on 31 Dec 22 (11000 units) at a cost				
	Raw material purchase	Rs 200000			
	Factory wages	Rs 270000			
	Administration overhead	Rs 90000			
	Selling overhead	Rs 54000			
	Distribution overhead	Rs 36000			
	Sale proceed finished goods (30000 units)	Rs 900000			
d.	Explain the objectives of cost accounting		10	1	1

Course code: COM-B 404

**O P JINDAL UNIVERSITY**

Mid Semester Examination, April-2023

B.COM 4<sup>th</sup> Semester

SCHOOL OF MANAGEMENT

MACROECONOMICS COM-B 404

Time: 2 Hrs.

Max. Marks: 50

M CO KL

**Section-A (20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Highlight the relationship between national income aggregates.	5	CO1	1
	b.	Differentiate between micro and macroeconomics.	5	CO1	2
	c.	Discuss the linear consumption function with the help of a schedule and graph.	5	CO3	2
	d.	Derive investment multiplier.	5	CO2	3
	e.	Discuss four sectors' circular flow of income along with leakages and economic injections.	5	CO2	2

**Section-B (30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Calculate all aggregates of National income from the following information. Personal consumption expenditure (7000), Net indirect taxes (120), government consumption expenditure (2400), Investment expenditure (2100), Net exports (-300), Net factor income from abroad (400), Depreciation (180).	10	CO2	3
	b.	For an economy, the following consumption function is given: $C = 70 + 0.75 Y$ . (a) If investment in a year is 30 crores, what will be the equilibrium level of income or output? (b) If the full-employment income level (i.e., level of potential output) is 560 crores, what investment must be undertaken to ensure equilibrium at full employment?	10	CO3	4
	c.	What is the accelerator theory of investment? Explain with an example.	10	CO2	2
	d.	According to Keynes, "due to money-wage rigidity, that is, the downward inflexibility of money wages results in involuntary labor unemployment." Explain.	10	CO3	2



Course Code: COM-B-605

O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023

B.Com 6<sup>th</sup> Semester



**BUSINESS RESEARCH METHODS AND PROJECT WORK [02UG020]**

Time: 2 Hrs.

Max. Marks: 50

M CO KL

**Section A ( 20 marks) 04 x 05 marks = 20 marks**

Answer any 4 questions [05 x 04 marks = 20 marks]

1	a.	What do mean by business research. Define fundamental and applied research.	05	1	1
	b.	Explain dependent variables, independent variable, and hypothesis with examples.	05	1	1
	c.	Differentiate between qualitative and quantitative research.	05	1	1
	d.	Briefly explain research design and its characteristics.	05	1	1
	e.	Differentiate between simple random sampling and systematic sampling.	05	1	1

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks = 30 marks]

2	a.	Explain business research process.	10	2	1
	b.	What do you mean by sampling? Briefly discuss non-probability sampling methods.	10	2	1
	c.	Explain the four types of measurement scale used in social-sciences research.	10	2	1
	d.	Attractive celebrity influencer, Influencer expertise, and number of followers has a positive impact on influencer likability. Further Influencer likability positively affects purchase intention and recommendation intention. In line with the following information propose a research model and develop hypothesis for conducting the study. Also, indicate dependent and independent variables.	10	2	2



## O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023

B.COM 6<sup>th</sup> Semester

CORPORATE TAX PLANNING

[COM B 604 A]



Time: 2 Hrs.

Max. Marks: 50

A: Answer any four out of five question. [04Q x 05marks]

B: Answer any three question out of Four [03Q x 10 marks]

CO KL M

## Section A ( 20 marks)

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	What is Tax Planning? Write its scope and objectives.	CO1	KL1	05
	b.	Write the short note on – a. Tax Evasion b. Tax Avoidance	CO2	KL1	05
	c.	Write the short note on (Any two)– 1. Calculation HRA 2. Taxable Allowances 3. Valuation of rent free accommodation 4. Gratuity 5. Treatment of Pension 6. Earned leave salary	CO1	KL2	05
	d.	Mr. Rakes hos employed as a clerk in a textile mill at Amritsar since 1 <sup>st</sup> October, 2007. He is getting Rs. 12000 p.m. as salary and Rs. 2400 pm as dearness allowance since 1 <sup>st</sup> January 2017. His services were terminated on account of retrenchment of employees on 1 <sup>st</sup> July, 2020 and he was paid Rs. 192000 as compensation. Compute his exempted amount of Compensation for the assessment year 2021-22.	CO1	KL3	05
	e.	Prepare a chart showing computation of Income from Salary.	CO2	KL2	05

## Section B ( 30 marks)

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Write the various types of Tax Planning with its important and Limitations.	CO1	KL1	10
	b.	Mr. Suresh is getting a pension of Rs. 12000 per month from a company. During the previous year he got his two-third pension commuted and received Rs. 7,38000. Computed exempted amount if: a. He also received gratuity b. He did not received gratuity	CO1	KL3	10

c.	Mr. P gets a salary of Rs. 30000 per month. He also gets dearness allowance @ 10 % of the salary, house rent allowance of Rs. 5000 per month and proctor's allowance of Rs. 1000 per month . During the previous year 2021-22, he was out of India for three months and the salary and allowances for this period were paid to him abroad. He was not paid any proctor's allowance while he remained out of India. He paid Rs. 4000 per month as the rent of the house occupied by him for his residence. He also owned a scooter which he used for the purpose of his employment in India for which he did not get any conveyance allowance. Find out his income from salary for the Assessment Year 2022-23.	CO2	KL3	10
d.	Write the Different between – 1. Tax Planning and Tax Evasion 2. Tax Planning and Tax Management	CO1	KL2	10



Course Code: 02UG010

O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023

BCom. 6<sup>th</sup> Semester

School of management

Security Analysis &amp; Portfolio Analysis [COM-B-603]



Time: 2 Hrs.

Max. Marks: 50

M CO KL

**Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Difference between Technical analysis & Fundamental analysis?	5	1	3
	b.	Explain Dividend Discount Model?	5	2	2
	c.	What is EIC model, with examples?	5	1	1
	d.	Explain types of securities in detail?	5	2	2
	e.	Explain, technical analysis based on which theories?	5	1	2

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Hills Ltd. would like to invest in a new project. The company has the following information for this new investment – Cost of the new investment as of now – \$265,000 The project will receive cash inflows as follows – Year 1 – \$60,000 Year 2 – \$70,000 Year 3 – \$80,000 Year 4 – \$90,000 Year 5 – \$100,000 Find out the NPV and conclude whether this is a worthy investment for Hills Ltd. Assume the rate of return as 10%.	10	3	4
	b.	A company is currently paying a dividend of Rs.2 per share. The dividend is expected to grow at a 15 % annual rate for three years, then at 10% for next three years, after which it is expected to grow at a 5% rate forever. What is the Intrinsic value of the share, If the capitalization rate is 9%?	10	3	4
	c.	What are the techniques of capital budgeting?	10	2	1
	d.	Explain types of technical indicators?	10	2	2



Course Code: COM-B-602

**O P JINDAL UNIVERSITY****Mid Semester Examination, April-2023****B.Com. 6<sup>th</sup> Semester****AUDITING AND CORPORATE GOVERNANCE****Program Code - 02UG020****Time: 2 Hrs.****Max. Marks: 50****M CO KL****Section A ( 20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Distinguish between auditing and accounting.	5	1	1
	b.	What are the factors affecting audit planning?	5	2	1
	c.	Differentiate between internal control and internal check.	5	2	2
	d.	Who are disqualified to become a company auditor?	5	2	2
	e.	Explain any five types of audit?	5	1	1

**Section B ( 30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Define audit and explain its objectives?	10	1	1
	b.	Explain the qualities and qualifications required by a company auditor.	10	2	2
	c.	Explain the meaning and contents of an audit report?	10	2	2
	d.	Explain the meaning and liabilities of a statutory auditor.	10	2	2



Course Code: Com-B-601

O P JINDAL UNIVERSITY

Mid Semester Examination, April-2023



BCOM (H) 6th Semester

SCHOOL OF MANAGEMENT

FINANCIAL MANAGEMENT (Com-B-601)

Time: 2 Hrs.

Max. Marks: 50

Note:

M CO KL

**Section A (20 marks)**

Answer any 4 questions [05 x 04 marks=20 marks]

1	a.	Explain the Systematic and Unsystematic Risk with the help of example.	5	CO2	K4
	b.	What do you understand by annuity, explain its types with the help of example.	5	CO1	K3
	c.	How much would I have to deposit in an account today that pays 10 % compounded semiannually, so that I have a balance of \$ 40000 in an account at the end of 20 years. Explain the workings of the solution in detail.	5	CO1	K2
	d.	Calculate the expected rate of return for Security X from the following information $R_f = 15\%$ , $R_m = 20\%$ and $\text{Beta} = 0.75$ Explain the different degree of the beta.	5	CO2	K4
	e.	Assuming 10 per cent required rate of return, find the PV of 5-year cashflow streams given below. 1 Rs 11,000 2 Rs 9,000 3 Rs 7,000 4 Rs 5,000 5 Rs 3,000	5	CO1	K3

**Section B (30 marks)**

Answer any 3 questions [03 x 10 marks=30 marks]

2	a.	Yadav Ltd. has the following book-value capital structure on 31st March 2022:	10	CO1	K3																		
		<table border="1"> <thead> <tr> <th>Sources of Finance</th> <th>Amount</th> <th>After-tax Cost (%)</th> </tr> </thead> <tbody> <tr> <td>Equity</td> <td>300000</td> <td>8</td> </tr> <tr> <td>Retained Earnings</td> <td>200000</td> <td>20</td> </tr> <tr> <td>Preference share capital</td> <td>200000</td> <td>9</td> </tr> <tr> <td>Debentures</td> <td>300000</td> <td>18</td> </tr> <tr> <td></td> <td>1000000</td> <td></td> </tr> </tbody> </table>				Sources of Finance	Amount	After-tax Cost (%)	Equity	300000	8	Retained Earnings	200000	20	Preference share capital	200000	9	Debentures	300000	18		1000000	
	Sources of Finance	Amount				After-tax Cost (%)																	
	Equity	300000				8																	
	Retained Earnings	200000				20																	
Preference share capital	200000	9																					
Debentures	300000	18																					
	1000000																						
	You are required to calculate WACC for Yadav Ltd.																						
b.	Explain the mechanics of calculating the future value of series of cash flow. Support your answers with examples	10	CO2	K2																			
c.	What do you understand by CAPM and its relevance in capital structure.	10	CO1	K4																			
d.	Distinguish between discounting and compounding technique.	10	CO2	K3																			



Q. CO. 11

Section A (20 marks)

Answer any 4 questions (10 x 5 marks = 50 marks)

1	CO1	10	Explain the significance and function of the Risk with the help of an example.
2	CO1	10	What do you understand by annuity. Explain its types with the help of an example.
3	CO1	10	How much would I have to invest in an account which has a 10% compounded semi-annually so that I have a balance of \$40,000 at the end of 20 years. Explain the workings of the solution in detail.
4	CO1	10	Calculate the expected rate of return for Security A from the following information: A-15%, B-20%, C-25% and D-30%.
5	CO1	10	Explain the different types of the rate.
6	CO1	10	Assuming 10 per cent required rate of return, find the PV of 5-year annuity given below: 1 Rs 11,000 2 Rs 9,000 3 Rs 7,000 4 Rs 5,000 5 Rs 3,000

Section B (30 marks)

Answer any 3 questions (10 x 10 marks = 30 marks)

1	CO1	10	What is the following book value capital structure on 31st March 2012? Sources of Finance Equity Retained Earnings Preference share capital Debentures 11,00,000
2	CO1	10	You are required to calculate VAC for the following: Explain the mechanics of calculating the firm's value of shares & loan flow. Support your answer with example.
3	CO1	10	What do you understand by DCFM and its relevance in an investment decision?
4	CO1	10	Distinction between discounting and compounding techniques.