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[5374]-11

P.G.D.F.S. (First Semester) EXAMINATION, 2018

FINANCIAL AND COST ACCOUNTING

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Attempt any *five* questions.

(ii) *All* questions carry equal marks.

1. Explain in detail the various accounting concepts. [14]
2. Differentiate between Financial Accounting and Cost Accounting. [14]
3. Write short notes (any *two*) : [14]
 - (i) Trial Balance
 - (ii) Concept of costs and costing
 - (iii) International Accounting Standard.
4. Differentiate between Marginal Costing and Standard Costing. [14]
5. What is the difference between Budget and Budgetary Control ?
Explain with suitable examples. [14]

P.T.O.

6. “Marginal Costing is an effective tool for Decision-making and it is used in solving management problems.” Explain. [14]
7. From the following information of ABC Ltd. company for the quarter ending on 31st March 2006, prepare cost sheet and calculate :
- (a) Prime cost
- (b) Works cost.

Particulars	Rs.
Stock of material on 31-3-2006	75,000
Purchases of Material	7,95,000
Stock of material on 1-1-2006	1,05,000
Travelling expenses	5,100
Carriage Inward	8,290
Carriage outward	9,150
Labour welfare expenses	14,200
Depreciation on Plant	18,000
Factory Rent	11,200
Office Rent	29,100
Bad Debts	9,000
Productive Wages	2,27,000
Traveller’s salary and commission	9,000
Expenses regarding purchases of material	4,500
Fuel gas and water	8,700
Manager’s Salary (He devotes 2/3 of his time to factory)	18,000
Air-conditioning charge of office	9,000
Outstanding productive wages	33,000
Sales	14,29,540

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[5374]-12

P.G.D.F.S. (I Semester) EXAMINATION, 2018
TAXATION : DIRECT AND INDIRECT TAXES
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Attempt any *five* questions.

(ii) *All* questions carry equal marks.

1. Define Income, Assessee and Assessment year. Write a detailed note on Agricultural Income. [14]
2. 'x' owns a house property. It is used by him throughout the previous year 2017-18 for his entire family. Municipal value of the property is ₹ 1,66,000 whereas fair rent is ₹ 1,76,000 and standard rent is ₹ 1,50,000. Income of 'x' from business is ₹ 7,10,000. Find out the net income of 'x' for AY 2018-2019. [14]
3. Write short notes on (any *two*) : [14]
 - (i) Capital receipts and revenue receipts
 - (ii) Computation of income from other sources
 - (iii) Capital gains.

P.T.O.

4. Explain in detail the meaning of transaction value and its components under “The Central Excise Act’. [14]

5. Write short notes on (any *two*) : [14]
 - (i) Capital Assets
 - (ii) Transfer
 - (iii) Central Excise A/c

6. Explain in detail the procedure of registration of service tax. [14]

7. Write a detailed note on “Deduction from Gross Total Income”. [14]

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[5374]-13

P.G.D.F.S. (I Semester) EXAMINATION, 2018
104 : (A) FINANCIAL MANAGEMENT
(B) MATHS AND FINANCE (Quantitative Methods)
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Question No. 1 is compulsory.

(ii) Attempt any *two* questions from Sections I and II.

(iii) Use of simple calculator is allowed.

(iv) Figures to the right indicate full marks.

Q.1 How far do you think that the goal of wealth maximization is a better operative criterion over the earlier profit maximization? [10]

Section I

Q.2 Explain the importance of ratio analysis and different types of ratios. [15]

Q.3 Write Shorts Note on Any three [15]

- a) Cash flow statement
- b) Time value of money
- c) Operating Leverage
- d) Dividend policy Types
- e) Capital Budgeting Technique

Q.4 A proforma cost sheet of a company provides the following data:

Costs (per unit)	Rs.
Raw material	52.0
Direct labour	19.5
Overheads	<u>39.0</u>
Total cost (per unit)	110.5
Profit	<u>19.5</u>
Selling price	<u>130.0</u>

P.T.O.

The following is the additional information available:

Average raw material in stock: one month; average materials in process: half a month. Credit allowed by suppliers – one month; credit allowed to debtors – 2 months. Time lag in payment of wages – 1 ½ weeks; overheads – one month. One fourth of sales are on cash basis. Cash balance is expected to be Rs. 120,000.

You are required to prepare a statement showing the working capital needed to finance a level of activity of 70,000 units of output. You may assume that production is carried on evenly throughout the year and wages and overheads accrue. [15]

Section II

Q.5 Following detail are given :

Year	Sales	Profit
2015	120000	8000
2016	140000	13000

Find out : i) P.V. Ratio ii) Break Even Point iii) Profit when sales are Rs. 180000

iv) Sales required to earn profit of Rs. 12000 v) Margin of safety for both the years

[15]

Q.6 Short Note any two

[15]

- a) Risk & Return
- b) Capital Asset Pricing Model
- c) Cost Profit Volume Analysis

Q.7 Explain the different methods of shares & bond valuation.

[15]

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[5374]-14

P.G.D.F.S. (I Semester) EXAMINATION, 2018
106 : FINANCIAL SERVICES—I
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Attempt any *four* questions.
(ii) *All* questions carries equal marks.

- Q.1 Explain various types of lease along with its advantages and disadvantages.
- Q.2 How consumer finance has progressed in India?
- Q.3 What is the hire purchase financing? How does it differ from the lease financing?
- Q.4 Define Merchant Banking. Explain the procedure for registration of merchant banks.
- Q.5 Explain the recovery issues involved in consumer finance particularly in credit card business.
- Q.6 What do you mean by 'Issue Management'? What are the activities involved in post-issue management?
- Q.7 How 'SIP' (Systematic Investment Plan) is beneficial to the mutual fund investor? Explain the concept of mutual fund.
- Q.8 Explain the following terms: (Any two)
- (i) Commercial paper
 - (ii) Qualitative factors of lessor
 - (iii) Financial Journalism

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POST-GRADUATE DIPLOMA IN FINANCIAL SERVICES

(I SEM.) EXAMINATION, 2018

107 : FINANCIAL INSTITUTIONS

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Attempt any *five* questions.

(ii) *All* questions carry equal marks i.e. 14 marks.

1. Explain in detail the difference between commercial banking and development banking. What are the functions of a development bank ?
2. Write a note on the recommendations of the Narsimhan Committee.
3. Describe the guidelines for opening and operating Foreign Banks in India.
4. What are the various aspects of Project Appraisal considered by Financial Institutions while taking Financial Decisions ?
5. “Marketing Strategies play a crucial role in the effectiveness of Development Banking.” Explain.

P.T.O.

6. Do Co-operative Banks play a role in the Economic development of a country ? Elaborate.
7. Write short notes on (any *two*) :
- (a) EXIM Bank
 - (b) NABARD
 - (c) SIDBI
 - (d) IDBI.

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P.G.D.F.S. (II Semester) EXAMINATION, 2018

202 : FINANCIAL SERVICES-II

(Portfolio Management, Investment Analysis, Marketing)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Attempt any *five* questions.

(ii) *All* questions carry equal marks.

(iii) Give relevant examples.

1. Explain the principles of Portfolio Management. What is Random Walk Theory of portfolio construction ?
2. Explain the terms Investment, Gambling and Speculation. Suggest guidelines for an investor to have effective investment portfolio.
3. Discuss the efficient frontier approach for optimal portfolio selection.
4. Explain the concept of marketing mix with respect to the financial-services factor.
5. What are the various forms of portfolio investment and the risks associated with them ? Discuss any *two* methods of evaluating risk and return.

P.T.O.

6. Explain key role of advertising and communication in marketing of financial services.
7. Write short notes (any *two*) :
- (a) Basic Investments and Fixed Investments.
 - (b) Capital Assets Pricing Model.
 - (c) Gambling and Speculation Vs Investments and Saving.
 - (d) Market segmentation and Marketing mix
 - (e) Markowitz theory.

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P.G.D.F.S. (II Sem.) EXAMINATION, 2018

INTERNATIONAL FINANCE

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 60

N.B. :— (i) Answer any *five* questions.

(ii) *All* questions carry equal marks.

1. What is Balance of Payment ? Explain the various causes of disequilibrium in Balance of Payment.
2. Explain the significance and role played by IMF and World Bank in managing International finance.
3. Discuss the functions of GATT and WTO ? Also write down the difference between them.
4. Explain in detail purchasing power parity theory.
5. What are the various methods/modes of financing foreign trade ?

P.T.O.

6. State the objectives and functions of FEMA, 1999. Also explain how FEMA, 1999 is better than FERA, 1973.
7. Write short notes on (any *two*) :
- (a) Gold standard
 - (b) Spot and forward exchange rates
 - (c) Asian Development Bank
 - (d) Loan syndication.

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P.G.D.F.S. (II Semester) EXAMINATION, 2018
204 : COMPANY LAW, FEMA AND SEBI
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) All questions carry equal marks.

(ii) Figures to the right indicate full marks.

(iii) Attempt any 5 questions from the following.

Q1)What are the provisions of the Companies Act, 1956, regarding Appointment, Qualification and Disqualification of Director? [14]

Q2) Explain the provisions of the Companies Act, 1956, regarding Accounts and Audit. [14]

Q3) Explain what are the guidelines issued by SEBI regarding disclosure and investor protection with reference to Post-issue obligations ? [14]

Q4) What are the Regulations concerning import and export as per FEMA? [14]

Q5)‘Articles of Association define the internal rules and regulations of the Company’. Explain the statement. Also explain the contents of Articles of Association. [14]

Q6) Explain in objectives and Powers of SEBI? [14]

Q7)Explain provisions relating to Appointment of Auditors under the Companies Act. How an Auditor of public sector enterprise is appointed ? [14]

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P.G.D.F.S. (II Semester) EXAMINATION, 2018
205 : FINANCIAL MARKETS
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 70

N.B. :— (i) Attempt any *five* questions.
(ii) *All* questions carry equal marks.

- Q.1 Describe the financial reforms of the Indian financial sector.
- Q.2 Institutional investors operating in the Indian debt market are classified into how many categories? Explain.
- Q.3 What are the main functions of the Reserve Bank of India?
- Q.4 Explain in detail the formation of the Unit Trust of India and Life Insurance Corporation of India giving details about its objectives and the development outlook.
- Q.5 Explain the importance and role of development banks towards mobilising resources and assisting industrial sector.
- Q.6 Explain the role of merchant banker in the issue of shares and debentures?
- Q.7 What do you mean by bank? Distinguish between a commercial bank and co-operative bank.
- Q.8 Write short note on: (any two)
- a) Role of stock exchange
 - b) Money market instruments
 - c) Derivatives trading