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**[5274]-11**

**PGDFS (I Sem.) EXAMINATION, 2017**  
**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. Distinguish between Financial Accounting and Cost Accounting.
2. Explain in detail conventions followed in Financial Accounting.
3. Give a format of Schedule VI Part-I i.e. format of Balance Sheet as per Companies Act.
4. Explain in detail various ways of classification of costs.
5. What is 'Standard Costing' ? What are advantages of Standard Costing ?
6. Give a detailed note on 'International Accounting Standards'.

P.T.O.

7. The following is the information of Royal Manufacturing Company for two years :

<b>Year</b>	<b>Sales (Rs.)</b>	<b>Profit (Rs.)</b>
2016	2,00,000	20,000
2017	2,40,000	30,000

Find out :

- (1) P/V Ratio
- (2) Fixed Cost
- (3) Break-even Point (in Rs.)
- (4) Find out profit when sales are Rs. 5,00,000.

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[5274]-12

**P.G.D.F.S. (First Semester) EXAMINATION, 2017**

**TAXATION**

**103 : Direct and Indirect Taxes**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

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

(ii) Attempt any five questions.

1. Explain in detail the meaning of Exempted Income under the Income Tax Act, 1961. Also state and explain any six types of exempted incomes. [14]
2. State and explain objectives of Service Tax and the registration procedure for a courier operator under Service Tax. [14]
3. Elaborate the following concepts with relevant examples under Central Excise Act, 1944 : [14]
  - (a) CENVAT credit for input services.
  - (b) Transaction Value.
4. Differentiate between the following and quote examples : [14]
  - (a) Assessment Year Vs Previous Year
  - (b) Capital Receipts Vs Revenue Receipts.

P.T.O.

5. Mr. Pandey is working as a General Manager of a manufacturing company. Details of his salary for the Assessment year 2016-17 are as follows : [14]
- (a) Basic salary Rs. 4,00,000 per annum.
  - (b) Dearness allowance (forming part) 50% of basic salary.
  - (c) Education allowance for two children Rs. 500 per month per child.
  - (d) Travelling allowance for his official travelling Rs. 20,000.
  - (e) He stays in the furnished flat provided by the company in Pune. Cost of the furniture is Rs. 1,50,000. He pays Rs. 8,000 per month from his salary towards the rent.
  - (f) Reimbursement of his self-medical expenses amounting to Rs. 35,000.
  - (g) He paid his professional tax Rs. 3,000. Calculate income from salaries for Mr. Pandey.
6. Write short notes on any *two* of the following : [14]
- (a) Types of Assessment
  - (b) Permissible deduction u/s 24 for the Income from House property
  - (c) Deductions from income u/s 80
  - (d) Agricultural income
  - (e) Taxability of Gratuity.
7. Discuss in detail the provisions regarding Registration of Dealers under the Maharashtra Value Added Tax (MVAT) Act. [14]

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**[5274]-13**

**PGDFS (First Semester) EXAMINATION, 2017**

**104 : FINANCIAL MANAGEMENT AND QUANTITATIVE**

**METHODS IN FINANCE**

**(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 each.

(iii) Use of simple calculator is allowed.

(iv) Figures to the right indicate full marks.

1. Explain concept of Financial Management along with its objectives and scope. [10]

**SECTION I**

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

3. Write short notes on (any *three*) : [15]

(a) Time value of money

(b) Fund Flow Statement

(c) Financial Leverage

(d) Share Capital

(e) Capital Budgeting Technique.

P.T.O.

4. A pro forma cost sheet of a company provides the following data :

<b>Costs (per unit)</b>	<b>Rs.</b>
Raw material	160
Direct labour	60
Overheads	<u>120</u>
Total cost (per unit)	340
Profit	<u>60</u>
Selling price	<u>400</u>

The following is the additional information available :

- (1) Raw Materials are in stock for one month
- (2) Credit allowed by the supplier is one month
- (3) Credit allowed to the customer is two months
- (4) Lag in payment of wages 1.5 month
- (5) Lag in payment of overheads one month
- (6) Materials are in process for an average half month
- (7) Finished goods are in stock for one month
- (8) 1/4 output sold against cash
- (9) Cash in hand is expected to be 50,000/-

You are required to prepare a statement showing the working capital needed to finance a level of activity 60,000 units of production annually. [15]

## **SECTION II**

5. From the following detail calculate :

- (1) Contribution per unit
- (2) P.V. Ratio
- (3) BEP (units & rupees)

- (4) What will be the selling price per unit if BEP is brought down to 25,000 units ?  
Fixed Exp. 1,50,000/-  
Selling Price Per Unit Rs. 15  
Variable Cost Per Unit 10 [15]
6. Write short notes on (any *two*) : [15]
- (a) Risk and Return
  - (b) Capital Asset Pricing Model
  - (c) Cost Profit Volume Analysis.
7. Define valuation. Why is it important for financial manager to understand the valuation process ? [15]

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**[5274]-14**

**P.G.D.F.S. (First Semester) EXAMINATION, 2017**

**106 : FINANCIAL SERVICES—I**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

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

(ii) *All* questions carry equal marks.

1. How would you evaluate lease from the point of view lessor and lessee ?
2. Explain the funding of leases and also state its limitations.
3. Discuss the necessary points required for lease agreement.
4. Define merchant banking. State its scope and need in Indian capital market.
5. What is mobilization of fixed deposits ? State advantages and disadvantages.
6. What are the precautions to be taken care of while raising finance for manufacturing unit ?

P.T.O.



7. Define mutual fund. How mutual fund has progressed in India ?
8. Explain the following terms (any *two*) :
- (i) Financial Journalism
  - (ii) Securitization
  - (iii) Loan syndication.

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**P.G.D.F.S. (First Semester) EXAMINATION, 2017**

**107 : FINANCIAL INSTITUTIONS**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

**N.B. :— Answer any *five* questions.**

1. Write about the role played by development Banks to achieve National development objectives. [14]
2. Write short notes on :  
(a) NABARD  
(b) SIDBI. [14]
3. What is the meaning of the term "Project Appraisal" ? Explain in detail. [14]
4. "Marketing strategy and organisation of marketing function play a crucial role in effectiveness of Development Banking." Explain. [14]
5. What role do commercial banks play in the development of the economy ? [14]
6. Write about the recommendations of the Narsimhan Committee. [14]
7. Write in detail about social cost benefit analysis in development banking. [14]

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**[5274]-21**

**P.G.D.F.S. (Second Semester) EXAMINATION, 2017**

**202 : FINANCIAL SERVICES-II**

**(A) Portfolio Management**

**(B) Investment Analysis**

**(C) Marketing**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

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

(ii) *All* questions carry equal marks.

- 1.** What is equity research ? Explain the Fundamental and Technical analysis in brief.
- 2.** What is an Investment ? Explain the objectives and characteristics of investment.
- 3.** What is Portfolio Management ? Explain briefly the principles of portfolio construction.
- 4.** What is return ? Explain the types of return and risk-return trade off.

P.T.O.

5. Bring out historical development of Investment Management. Explain current investment scenario in India.
  
6. Explain the concept of marketing mix, consumer behaviour and market segmentation with reference to Financial Services.
  
7. Write short notes on (any *Two*) :
  - (a) Capital Asset pricing model
  - (b) Traynor index
  - (c) Risk and Return of portfolio of securities
  - (d) Portfolio selection
  - (e) Types of investors.

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**P.G.D.F.S. (Second Semester) EXAMINATION, 2017**  
**INTERNATIONAL FINANCE**  
**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 60**

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

(ii) *All* questions carry equal marks.

1. Explain the following in detail :
  - (a) Fixed Exchange Rate
  - (b) Fluctuating Exchange Rate.
2. What are different functions of ECGC of India ? Explain policies and guarantee issued by it.
3. Explain in detail interest rate parity theory.
4. Define Balance of Payment and discuss its various components. What do you mean by disequilibrium in balance of payment.
5. What is IFC ? State various activities of IFC.
6. What do you mean by Risk ? What are the various techniques to minimise the risk in foreign exchange ?

P.T.O.

7. Write short notes on (Any *two*)
- (a) SDR
  - (b) Futures and Options
  - (c) Arbitration
  - (d) EXIM Bank
  - (e) Buyer's and Supplier's credit.

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[5274]-23

**P.G.D.F.S. (Second Semester) EXAMINATION, 2017**

**COMPANY LAW, FEMA, SEBI**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

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

(ii) *All* questions carry equal marks.

(ii) Figures to the right indicate full marks.

1. Explain the term 'Company'. What are the various types of Companies under The Companies Act, 1956 ? [14]

2. Explain the following terms with reference to the provisions of FEMA : [14]

(a) Capital Account Transactions

(b) Current Account Transactions

(c) Authorised Dealer.

3. What are the objectives and powers of SEBI ? [14]

4. Differentiate between : [14]

(a) Transfer Vs. Transmission of shares

(b) Annual General Meeting Vs. Board Meeting

(c) Ordinary Resolution Vs. Special Resolution.

P.T.O.

- 5.** Write short notes (any *two*) : [14]
- (a) Bonus Shares
  - (b) Statutory Meeting
  - (c) Transmission of shares
- 6.** What is Articles of Association ? Explain the contents of Articles of Association. [14]



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**[5274]-24**

**P.G. Diploma in Financial Services (Second Semester)**

**EXAMINATION, 2017**

**205 : FINANCIAL MARKETS**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 70**

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

(ii) *All* questions carries equal marks.

(iii) Figures to the right indicate full marks.

1. What is a Credit Card ? How is Credit Card useful to Consumer, Issuer and Trader ? [14]
2. What role the Equity Market Indicators like SENSEX-30 OR NIFTY 50 play in the market ? How far are they useful ? [14]
3. Discuss the relationship between interest rate and the price level according to the Classical and Keynesian theory of interest. [14]
4. Explain the role of RBI in the Indian Financial System. [14]
5. (a) What is the role of Development Financial Institutions ? [7]  
(b) Explain the role of NABARD. [7]

P.T.O.

6. Define financial system and discuss the important functions performed by it. [14]
7. Write short notes on (any *two*) : [2×7=14]
- (a) Money market
  - (b) Mutual Funds
  - (c) Lead Bank Scheme.