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BCMCMCN 401

**Fourth Semester B.Com. Degree Examination, July/August 2023
(NEP – 2020) (2022-2023 Batch Onwards)
ADVANCED CORPORATE ACCOUNTING (DSCC)**

Time : 2 Hours

Max. Marks : 60

Instruction : Answer all the Sections.

SECTION – A

I. Answer any five questions :

(2×5=10)

- 1) Write any two differences between equity shares and preference shares.
- 2) What do you mean by “Amalgamation in the nature of Merger” ?
- 3) State any two differences between internal and external reconstruction.
- 4) Define the term “Liquidation of a company”.
- 5) Define the term “Human Resource Accounting”.
- 6) Give the meaning of social responsibility accounting.
- 7) Mention any four preferential creditors.
- 8) Calculate liquidator’s remuneration.
 - i) Balance of cash after paying preferential creditors ₹ 2,10,000.
 - ii) Other unsecured creditors ₹ 2,50,000.
 - iii) Liquidators remuneration is 5% on the amount paid to other unsecured creditors.

SECTION – B

II. Answer any four questions :

(5×4=20)

- 9) Discuss the advantages and limitations of “Human Resource Accounting”.
- 10) Explain the modes of liquidation of a company.

P.T.O.



11) S Ltd. wishes to redeem its preference shares amounting to ₹ 10,00,000 at a premium of 5% and for the purpose issues 50,000 equity shares of ₹ 10 each at a premium of 5%. The company has a balance of ₹ 10,00,000 in profit and loss A/c. Pass journal entries to record these transactions.

12) Following is the Balance Sheet of A Ltd. as at 31st March 2023.

| Particulars | Note No. | As on 31 st March 2023 (₹) |
|--|----------|---------------------------------------|
| A. Equity and Liability | | |
| 1. Shareholders funds : | | |
| a) Share capital | 1 | |
| Equity share capital | | 6,00,000 |
| b) Reserves and surplus | 2 | |
| General reserve | | 3,00,000 |
| Profit and loss A/c | | 1,00,000 |
| 2. Share application money pending allotment | — | — |
| 3. Non-current liabilities | 3 | |
| 6% Debentures | | 3,00,000 |
| 4. Current liabilities : | 4 | |
| Creditors | | 3,20,000 |
| Total | | 16,20,000 |
| B. Assets | | |
| 1. Non-current Assets : | 5 | |
| Property, Plant and Equipment : | | |
| Furniture | | 1,00,000 |
| Plant and machinery | | 5,00,000 |
| Intangible Assets : | | |
| Goodwill | | 1,00,000 |
| 2. Current Assets : | 6 | |
| Inventories : Stock | | 6,00,000 |
| Trade Receivables : Debtors | | 2,00,000 |
| Cash and cash | | |
| Equivalents : Bank | | 1,00,000 |
| Other current assets : | | |
| Preliminary expenses | | 20,000 |
| Total | | 16,20,000 |



B Ltd. takes over the business of A Ltd. on the following terms.

- 1) Goodwill is valued at ₹ 2,00,000. Other assets are considered worth their book values.
- 2) B Ltd. does not take over the balance at the bank.
- 3) A Ltd. agrees to redeem its debentures by itself.
- 4) Consideration is to be discharged in the form of 90,000 fully paid equity shares of ₹ 10 each, valued at par and the balance in cash.

Calculate the purchase consideration and show the mode of payment.

13) S Ltd. resolved the following :

- 1) To reduce 30,000 equity shares of ₹ 10 each to an equal number of shares of ₹ 7 each.
- 2) To reduce 40,000, 8% preference shares of ₹ 10 each to an equal number of 10% preference shares of ₹ 4 each.
- 3) To reduce 8% debentures of ₹ 1,00,000 to 10% debentures of ₹ 70,000.

To utilise the amount available to write off Goodwill ₹ 1,00,000, Patents ₹ 80,000, preliminary expenses ₹ 50,000, profit and loss account debit balance ₹ 70,000 and write down plant and machinery to the extent possible. Give Journal entries.

14) Vishal Ltd. went into liquidation. Its assets realized ₹ 3,50,000 excluding amount realized by sale of securities held by the secured creditors.

The following was the position :

| | ₹ |
|--|----------|
| Share capital : 50,000 shares of ₹ 10 each | 5,00,000 |
| Secured creditors (securities realized ₹ 40,000) | 35,000 |
| Preferential creditors | 6,000 |
| Unsecured creditors | 1,40,000 |
| Debentures having a floating charge on the assets of the company | 2,50,000 |
| Liquidation expenses | 5,000 |
| Liquidators remuneration | 7,500 |

Prepare liquidators final statement of account.



SECTION – C

III. Answer any two questions :

(2×15=30)

15) The following is the Balance Sheet of Vidya Ltd. as on 31st March 2023 :

| Particulars | Note No. | ₹ |
|---|----------|-----------------|
| I. Equity and Liabilities | | |
| 1. Shareholders funds : | | |
| a) Share capital | 1 | |
| 1000, 6% Redeemable Preference shares of ₹ 100 each | | 1,00,000 |
| 20,000 Equity shares of ₹ 10 each | | 2,00,000 |
| b) Reserves and surplus | 2 | |
| Profit and loss A/c | | 1,20,000 |
| 2. Share application money pending allotment | – | – |
| 3. Non-current liabilities | 3 | Nil |
| 4. Current liabilities : | | |
| Creditors | 4 | 20,000 |
| Bills payable | | 10,000 |
| Total | | 4,50,000 |
| II. Assets | | |
| 1. Non-current Assets : | | |
| Buildings | 5 | 2,00,000 |
| Plant | | 1,10,000 |
| 2. Current Assets : | | |
| Cash | 6 | 1,40,000 |
| Total | | 4,50,000 |

The company resolved to redeem the preference shares at a premium of 2% out of profits. Pass journal entries and prepare Balance Sheet after redemption.

16) M Ltd. and N Ltd. agreed to amalgamate and form a new company called MN Ltd. on 31-3-2023. Their Balance Sheets as on that date as under.

Balance Sheet as on 31st March 2023

| Particulars | Note No. | M Ltd. (₹) | N Ltd. (₹) |
|--|----------|-----------------|---------------|
| A. Equity and Liabilities | | | |
| 1. Shareholders Funds : | | | |
| a) Share capital | 1 | | |
| Shares of ₹ 100 each | | 1,00,000 | 70,000 |
| b) Reserves and surplus : | | | |
| Reserve fund | 2 | 30,000 | |
| Profit and Loss A/c | | 12,000 | |
| 2. Share application money pending allotment | — | — | — |
| 3. Non-current liabilities : | 3 | | |
| 6% Debentures | | 20,000 | — |
| 4. Current liabilities | 4 | | |
| Trade creditors | | 10,000 | 9,000 |
| Employees Provident Fund | | 3,000 | — |
| Total | | 1,75,000 | 79,000 |
| B. Assets | | | |
| 1. Non-current Assets | 5 | | |
| Property, Plant and Equipment : | | | |
| i) Land | | 30,000 | |
| ii) Plant and Machinery | | 1,07,000 | 55,000 |
| 2. Current Assets : | 6 | | |
| Stock in Trade | | 16,000 | 8,000 |
| Trade Receivables | | 15,000 | 14,000 |
| Cash and cash equivalents : | | | |
| Cash | | 7,000 | 2,000 |
| Total | | 1,75,000 | 79,000 |



New Company agrees to take over all the assets and liabilities of both the companies. Its authorized capital is 5000 equity shares of ₹ 100 each.

It was agreed that the purchase price of M Ltd. at ₹ 1,35,000 and N Ltd. at ₹ 60,000, which is paid in the form of shares of the new company.

Pass Journal Entries in the books of MN Ltd. and draw its Balance Sheet under amalgamation in the nature of purchase.

17) The Balance Sheet of New India Ltd. as on 31-3-2023 was as follows :

| Particulars | Note No. | Amount (₹) |
|--|----------|-----------------|
| I. Equity and Liabilities | | |
| 1. Shareholders funds : | | |
| a) Share capital : | 1 | |
| 2,000, 5% preference shares of ₹ 100 each | | 2,00,000 |
| 4,000 Equity shares of ₹ 100 each | | 4,00,000 |
| b) Reserves and surplus : | 2 | Nil |
| 2. Share application money pending allotment | — | — |
| 3. Non-current liabilities : | 3 | |
| 7% Mortgage debentures | | 1,00,000 |
| 4. Current liabilities : | 4 | |
| Creditors | | 1,00,000 |
| Bank overdraft | | 50,000 |
| Total | | 8,50,000 |
| II. Assets | | |
| 1. Non-current Assets : | | |
| Freehold Premises | 5 | 2,00,000 |
| Plant and Machinery | | 3,00,000 |
| Goodwill | | 15,000 |
| Profit and Loss A/c | | 2,40,000 |
| 2. Current Assets : | 6 | |
| Stock | | 50,000 |
| Debtors | | 40,000 |
| Cash | | 5,000 |
| Total | | 8,50,000 |



The company got the following scheme of reconstruction approved by the court.

- 1) The preference shares to be reduced to ₹ 70 per share fully paid up and equity shares ₹ 30 fully paid up.
 - 2) Debentures holders took over stock and debtors in full settlement of their claims.
 - 3) The fictitious assets to be eliminated.
 - 4) Land and Building to be appreciated by 30% and machinery to be depreciated by $33\frac{1}{3}\%$.
 - 5) The expenses of reconstruction amounted to ₹ 3,000. Give journal entries for the above and prepare the revised balance sheet.
- 18) Fair Deal Ltd. went into voluntary liquidation on 31-12-2022 on which date dividend on preference shares was in arrears for one year. The capital of the company consisted of
- a) 1,000, 8% preference shares of ₹ 10 each fully paid.
 - b) 1,000 equity shares of ₹ 10 each, ₹ 8 paid up.
 - c) 2,000 equity shares of ₹ 10 each, ₹ 7 paid up.

The assets realized ₹ 13,000.

The expenses of liquidation came to ₹ 400.

The liquidator is entitled to a fixed remuneration of ₹ 1,200 in all.

The unsecured creditors were ₹ 5,600 including ₹ 600 preferential creditors.

The preference shareholders have priority over equity shareholders with regard to payment of capital and dividend as provided in the Article.

Prepare Liquidator's Final Statement of account assuming that he made the necessary calls, which are duly received for payment to preference shareholders.

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BCMCMCN 402

**Fourth Semester B.Com. Degree Examination, July/August 2023
(NEP – 2020)
(2022 – 23 Batch Onwards)
COSTING METHODS AND TECHNIQUES (DSCC)**

Time : 2 Hours

Max. Marks : 60

SECTION – A

Answer **any five** of the following questions.

(5×2=10)

1. What is Job costing ?
2. Explain any four features of contract costing.
3. What is meant by budgetary control ?
4. Write a note on abnormal loss and abnormal gain.
5. Diesel consumption – 8 kilometers per litre.
Diesel cost – Rs. 100 per litre.
Distance travelled by vehicle per month – 3200 kms, find out the total diesel cost per month.
6. From the following data, calculate BEP sales. Selling price – Rs. 40 per unit.
Variable cost per unit Rs. 26, Total fixed cost Rs. 40,000.
7. What is contribution ?
8. What is standard costing ?

SECTION – B

Answer **any four** of the following questions.

(4×5=20)

9. The following expenses were incurred on Job No. 100 of X Ltd.
 - a) Materials ₹ 30,000
 - b) Wages paid – Dept. A 40 hrs. @ ₹ 8 per hour
Dept. B 50 hrs. @ ₹ 9 per hour
Dept. C 60 hrs. @ ₹ 5 per hour.

P.T.O.



c) Works overhead of these departments were estimated as under –

Dept. A ₹ 9,000 for 6000 working hrs.

Dept. B ₹ 10,000 for 5000 working hrs.

Dept. C ₹ 12,000 for 3000 working hrs.

Fixed overhead is estimated for the cost centre ₹ 10,000 for 10,000 working hours. You are required to calculate the cost of Job No. 100 and its price to be quoted, which would yield 20% profit on total cost.

10. Calculate the value of plant at the site on 31 December 2022, in contract costing and value of plant transferred to another contract from the following particulars.

Plant for the contract was purchased on 1 January 2022 for Rs. 1,05,000, its installation expenses was Rs. 5,000. Rs. 10,000 worth of plant was destroyed by fire.

On 1 October 2022, the plant was transferred to another contract and on the same day another plant was bought for Rs. 1,00,000.

Plant which cost Rs. 12,000 was returned to stores on 31 December 2022, rate of depreciation 10% p.a.

11. From the following particulars, calculate :

i) Material cost variance

ii) Material price variance

iii) Material usage variance

Actual quantity of material purchased and used is 3000 units, value of material purchased is Rs. 9,000 standard quantity of material 2000 units. Standard rate of material is Rs. 2 per unit.

12. From the following data for 60% activity, prepare a budget for 80% capacity.

Production at 60% activity – 600 units

Direct material Rs. 100 per unit

Direct expenses Rs. 10 per unit

Factory overhead Rs. 40,000 [40% fixed]

Labour cost Rs. 40 per unit

Administrative expenses Rs. 30,000 [60% fixed].

13. From the following details find out B.E.P. variable cost per unit Rs. 30, total fixed cost Rs. 1,08,000. Selling price per unit Rs. 40, what would be the selling price per unit if B.E.P. should be brought down to 6000 units.

14. Explain allocation of overheads under ABC.



SECTION – C

Answer any two of the following questions.

(2×15=30)

15. From the following information of its cost and profit for the year 2020 and 2021.

| Year | Sales | Profit |
|------|-----------|----------|
| 2020 | 14,00,000 | 2,00,000 |
| 2021 | 18,00,000 | 3,00,000 |

Calculate the following :

- a) Profit volume ratio
 - b) Fixed expenses
 - c) Variable expenses
 - d) Margin of safety for 2020
 - e) The most likely profit when sales are Rs. 20,00,000
 - f) Break even point
 - g) Estimated sales when desired profit is Rs. 2,50,000.
16. Following particulars are from the books of a contractor on 31 December 2022.

| | |
|--|------------|
| Wages | ₹ 6,75,000 |
| General Stores | ₹ 40,000 |
| Indirect Expenses | ₹ 35,000 |
| Establishment charges | ₹ 66,000 |
| Inspection fees | ₹ 15,000 |
| Material scrap sold | ₹ 6,000 |
| Materials purchased | ₹ 80,000 |
| Materials transfer from other contract | ₹ 2,00,000 |
| Issued from central stores | ₹ 5,50,000 |

A cement mixing plant was purchased on 1 January 2022 for Rs. 80,000, installation charges amounted Rs. 20,000.

Of the plant and materials charged to the contract, plant which cost Rs. 3,000 materials which cost Rs. 2,500 were lost on June 30, plant was transferred to another contract. An additional plant was purchased on 1 October for Rs. 2,00,000.

The contract price was Rs. 50 lakhs. Cash received on account to 31 December 2022 amounted to Rs. 20 lakhs being 80% of work certified. The cost of work done but not certified was Rs. 75,000. The value of material on hand was Rs. 20,000. Charge depreciation on plant at 10% on original cost method.

Prepare Contract Account. Show how work in progress account will appear in the Balance Sheet on 31 December 2022.



17. A product passes through three processes to completion. The following details are given for the month of June 2021.

| Particulars | Process | | |
|---------------------------|---------|---------|----------|
| | A | B | C |
| Direct materials | ₹ 4,000 | ₹ 6,040 | ₹ 6,924 |
| Direct wages | ₹ 7,000 | ₹ 6,452 | ₹ 10,000 |
| Factory overhead | ₹ 3,000 | ₹ 4,000 | ₹ 5,000 |
| Scrap value per unit | ₹ 6 | ₹ 10 | ₹ 12 |
| Actual production (units) | 1,840 | 1,740 | 1,600 |
| Normal loss | 10% | 5% | 10% |

2000 units were introduced to Process A at Rs. 5 per unit.

Output from Process C is sold after incurring selling expenses of Rs. 10,000 and Management expenses of Rs. 20,000 output of Process C was sold at a profit of ₹ 40,000.

You are required to prepare process accounts, abnormal loss account, abnormal gain account and income statement.

18. The following are the estimated transactions of Raddy Ltd. for the forthcoming period from March 2023 to September 2023.

| Month | Sales | Purchases | Wages | Factory OH | Admn. OH | Selling OH |
|-----------|----------|-----------|--------|------------|----------|------------|
| | ₹ | ₹ | ₹ | ₹ | ₹ | ₹ |
| March | 2,45,000 | 1,10,000 | 44,000 | 35,000 | 27,000 | 25,000 |
| April | 3,66,000 | 1,23,000 | 47,000 | 40,000 | 28,000 | 27,000 |
| May | 3,91,000 | 1,34,000 | 50,000 | 44,000 | 28,000 | 30,000 |
| June | 4,12,000 | 1,56,000 | 53,000 | 47,000 | 29,000 | 34,000 |
| July | 4,39,000 | 1,47,000 | 58,000 | 51,000 | 30,000 | 36,000 |
| August | 4,52,000 | 1,53,000 | 62,000 | 54,000 | 32,000 | 38,000 |
| September | 4,11,000 | 1,45,000 | 66,000 | 59,000 | 32,000 | 40,000 |

Additional Information :

- a) Cash sales is 50% of total sales. Half of credit sales is expected to be received in the month following sales and the other half of credit sales is expected to be collected in the second month following sales. 5% sales commission is payable on cash sales in the month following sales.
- b) All purchases are paid in the second month following the purchases.
- c) All wages are paid in the first week of the next month which wages are incurred.
- d) Cash balance expected on 1 May 2023 is Rs. 45,000.
Prepare a cash budget for five months from May 2023.

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BCMCMCN 403

IV Semester B.Com. Degree Examination, July/August 2023
(NEP – 2020) (2022 – 23 Batch Onwards)
COMMERCE
Business Regulatory Framework (DSCC)

Time : 2 Hours

Max. Marks : 60

SECTION – A

I. Answer **any five** of the following questions.

(2×5=10)

- 1) Define contract.
- 2) Who is minor ?
- 3) Who is unpaid seller ?
- 4) Define the term 'consumer' as used in the Consumer Protection Act.
- 5) Who is an authorised dealer ?
- 6) What is meant by currency ?
- 7) Write the meaning of environment.
- 8) What is cyber space ?

SECTION – B

II. Answer **any four** of the following questions.

(5×4=20)

- 9) Explain the discharge of contract by mutual consent.
- 10) Differentiate between conditions and warranties.
- 11) Explain the essentials of contract of sale.
- 12) What are the three consumer disputes redressal agencies at different levels ?
- 13) Explain the salient features of FEMA 1999.
- 14) Explain the powers of Central Government to protect environment in India.

P.T.O.



SECTION – C

III. Answer **any two** of the following questions.

(15×2=30)

- 15) Explain the essentials of valid contract.
- 16) Explain the rules for the transfer of ownership.
- 17) Write the rights of consumer under the Consumer Protection Act, 1986.
- 18) Define 'Environment Pollution'. Explain the types of Environment pollution.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ - ಎ

I. ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ 5 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

(2×5=10)

- 1) ಒಪ್ಪಂದ ವ್ಯಾಖ್ಯೆಯನ್ನು ನೀಡಿ.
- 2) 'ಮೈನರ್' ಎಂದರೆ ಯಾರು ?
- 3) ಪಾವತಿಸದ ಮಾರಾಟಗಾರ ಎಂದರೆ ಯಾರು ?
- 4) ಗ್ರಾಹಕರ ರಕ್ಷಣೆ ಕಾಯ್ದೆ ಪ್ರಕಾರ 'ಗ್ರಾಹಕ' ಎಂದರೆ ಯಾರು ?
- 5) ಅಧಿಕೃತ ಮಾರಾಟಗಾರ ಎಂದರೆ ಯಾರು ?
- 6) 'ನೋಟು' (ಕರೆನ್ಸಿ) ಎಂದರೇನು ?
- 7) 'ಪರಿಸರ' ಎಂದರೇನು ?
- 8) 'ಸೈಬರ್ ಸ್ಪೇಸ್' ಎಂದರೇನು ?

ವಿಭಾಗ - ಬಿ

II. ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

(5×4=20)

- 9) ಪರಸ್ಪರ ಒಪ್ಪಿಗೆ ಮೂಲಕ ಒಪ್ಪಂದದ ಬಿಡುಗಡೆ ಎಂದರೇನು ?
- 10) ಕಂಡಿಶನ್ ಮತ್ತು ವಾರಂಟಿಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ವಿವರಿಸಿ.



- 11) ಮಾರಾಟ ಒಪ್ಪಂದಗಳ ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
- 12) ಗ್ರಾಹಕ ವಿವಾದಗಳನ್ನು ಪರಿಹರಿಸುವ ಮೂರು ವಿವಿಧ ಏಜೆನ್ಸಿಗಳನ್ನು ವಿವರಿಸಿ.
- 13) 'FEMA 1999' ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
- 14) ಭಾರತದಲ್ಲಿ ಪರಿಸರದ ರಕ್ಷಣೆಗೆ ಕೇಂದ್ರ ಸರ್ಕಾರದ ಅಧಿಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

ವಿಭಾಗ - ಸಿ

III. ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

(15×2=30)

- 15) ಮಾನ್ಯವಾದ ಒಪ್ಪಂದದ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
 - 16) ಮಾಲಿಕತ್ವ ವರ್ಗಾವಣೆಯ ನಿಯಮಗಳನ್ನು ವಿವರಿಸಿ.
 - 17) ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆಯ ಕಾಯ್ದೆ 1986ರ ಪ್ರಕಾರ ಗ್ರಾಹಕರ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.
 - 18) 'ಪರಿಸರ ಮಾಲಿನ್ಯ'ದ ವ್ಯಾಖ್ಯೆಯನ್ನು ನೀಡಿ. ವಿವಿಧ ರೀತಿಯ ಪರಿಸರ ಮಾಲಿನ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
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COMFISN 401

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8. Accident Insurance Cover available for PMJDY account after 28-08-2018
- A) ₹ 1,00,000
 - B) ₹ 2,00,000
 - C) ₹ 2,50,000
 - D) ₹ 5,00,000
9. The percentage of a bank's total deposits that it needs to maintain as liquid cash is known as
- A) Cash Reserve Ratio
 - B) Statutory Liquidity Ratio
 - C) Marginal Standing Facility
 - D) Base Rate
10. Which of the following is factors of production ?
- A) Land
 - B) Labour
 - C) Capital
 - D) All of these

SECTION – B (10 Marks)

(2×2=4)

Answer any two of the following questions.

- 11. What are the two famous stock exchanges in India ?
- 12. Expand PPF and APY.
- 13. What is Asset Allocation ?
- 14. What are the types of investors according to 'Risk-Return Perception' ?

Answer the following Multiple Choice Questions.

(6×1=6)

15. In Investments, ELSS stands for
- A) Equity Linked Savings Scheme
 - B) Equity Liquid Saving Scheme
 - C) Exceptional Liquid and Safe Scheme
 - D) Enterprise Linked Social Security
16. When you invest in equity shares through IPO, which of these market are you dealing with ?
- A) Primary Market
 - B) Secondary Market
 - C) Tertiary Market
 - D) Commodity Market



17. Risk appetite generally _____ when the number of earning family members increases.
- A) Increases
 - B) Decreases
 - C) There is no correlation between risk appetite and number of earning family members
 - D) Does not change
18. Who facilitates capital raising activities for their clients which include corporations, government and institutions etc. ?
- A) Merchant Bankers
 - B) Brokers
 - C) Clearing House
 - D) Custodian
19. T-Bills are an example of
- A) Money Market Securities
 - B) Capital Market Securities
 - C) Conservative Market Securities
 - D) Aggressive Market Securities
20. Which of these is/are term(s) used in Technical Analysis ?
- A) RSI
 - B) ADX
 - C) Candle Stick
 - D) All of the above

SECTION – C (10 Marks)

Answer **any two** of the following questions. **(2x2=4)**

- 21. What do you mean by Net Asset Value ? Write the formula to calculate NAV.
- 22. Expand AMFI and ETF.
- 23. What is Treynor Ratio ? Write the formula to calculate the Treynor Ratio.
- 24. Write any two sources of gathering client data.



Answer the following Multiple Choice Questions.

(6×1=6)

25. Name the participant in Mutual Fund who sets up a mutual fund.
- A) Promoters
B) Sponsor
C) Trustee
D) Fund Manager
26. This funds/scheme have a fixed maturity date. The units are issued at the time of the initial offer and redeemed only on maturity. Which scheme/fund are we referring to ?
- A) Open ended scheme
B) Closed ended scheme
C) Both of the above
D) None of the above
27. Name the participant in Mutual Fund who manages the funds by making investments in various types of securities.
- A) Promoters
B) Sponsor
C) Asset Management Company
D) Fund Manager
28. Which of the following investment avenue gives liquidity, capital appreciation, affordability, tax benefits and relatively risk free returns ?
- A) Real Estate
B) Gold Bonds
C) Mutual Funds
D) Fixed Deposits
29. If risk free return is 5%, and a scheme with standard deviation of 0.5 earned a return of 7%, its Sharpe Ratio would be
- A) 4.5
B) 4
C) 5
D) 5.5
30. Which regulations of SEBI are applicable for advisory services on investment ?
- A) SEBI Listing Obligations and Disclosure Requirements (SEBI LODR) Regulations, 2015
B) SEBI Issue of Capital and Disclosure Requirements (SEBI ICDR) Regulations, 2009
C) SEBI Investment Advisers Regulations, 2013
D) None of these.
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