

[4285] – 101

P.G.D.F.S. (Semester-I) Examination, 2012
101 : FINANCIAL AND COST ACCOUNTING
(2008 Pattern)

Time : Three Hours**Total Marks : 70**

Note : (i) Attempt *any five* questions.
(ii) All questions carry *equal* marks.

Q. 1. Explain **any three** concepts from the following :

- (a) Business Entity Concept (b) Dual Aspect Concept
(c) Going Concern Concept (d) Accrual Concept
(e) Matching Concept

Q. 2. From the following balances extracted from the books of M/s. Mumbai Indians prepare trading and Profit and Loss Account for the year ended 31.03.2012 and a balance sheet as on that date :

Particulars	Debit	Credit
Opening Stock as on 01.04.2011	2,60,000	
Sales and Purchases	4,60,000	15,00,000
Return	65,000	25,000
Debtors and Creditors	1,05,000	65,000
Discount	10,000	16,000
Wages and Salary	1,05,000	
Carriage inward	15,000	
Carriage outward	22,000	
Freight	20,000	
Rent	36,000	
Electricity expenses	65,000	
Postage expenses	36,000	

Printing and Stationary	25,000	
Drawings	1,20,000	
Capital		6,00,000
Bank Balance	25,000	
Investment	2,60,000	
Fixed Assets	5,77,000	
	22,06,000	22,06,000

Adjustments :

- (i) The closing stock was ₹ 4,00,000 (Market Value ₹ 5,00,000).
- (ii) Write off 10% depreciation on Fixed Assets.
- (iii) Write off bad debts ₹ 12,000 and maintain Reserve for bad debts at 10% on debtors.
- (iv) Outstanding wages ₹ 10,500 and prepaid rent ₹ 8,000.

Q.3. Draw up the format of the balance sheet prescribed in schedule VI Part IB of the Companies Act' 1956 and necessary disclosure thereto.

Q.4. Three firms P, Q and R manufacture the same product. The selling price is ₹ 20 per unit of the product and is equal for all the firms. The fixed costs for firms P, Q and R respectively are ₹ 2,00,000, ₹ 5,00,000 and ₹ 7,50,000 while the variable costs per unit are ₹ 15, ₹ 10 and ₹ 7.50. Determine the break-even points for all the firms. How much profits are earned by the firms if each of them sells 70,000 units?

Q.5. What do you mean by Elements of Cost? Explain various Elements of Cost with suitable examples.

Q.6. Write a note on International Accounting Standards.

Q.7. Write short notes on (any two) :

- (a) Zero Base Budgeting (ZBB)
- (b) Accounting conventions
- (c) Subsidiary books
- (d) Types of accounts and rules of double entry
- (e) Items to be excluded while preparing cost sheet



Total No. of Questions - 07]

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P.G.D.F.S. (Semester–I) Examination, 2012

106 : FINANCIAL SERVICES–I

(2008 Pattern)

Time : Three Hours

Total Marks : 70

Note : (i) Solve *any five* questions.
(ii) All questions carry *equal* marks.

Q.1. 'A financing arrangement that provides a firm with the advantage of using an asset without owning it may be termed as leasing.' Discuss the characteristics of leasing.

Q.2. Write a detailed note on the services provided by the Merchant bankers.

Q.3. 'Mutual funds are stocks or bonds that money is invested into to yield a profit.' Elucidate the statement.

Q.4. Describe the broad framework of rating process adopted by the credit rating agency to establish opinion about the credentiality of any organization.

Q.5. Explain the meaning of securitization and its modus operandi. Also discuss its advantages.

Q.6. What are the legal compliance in connection with Inter-corporate loans?

Total No. of Questions - 07]

[Total No. of Printed Pages - 02

Q. 7. Write short note on (any two):

- (a) Credit Cards
- (b) Commercial Paper
- (c) Financial Journalism
- (d) Services of Registrars and Transfer Agents



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P.G.D.F.S. (Semester–I) Examination, 2012

107 : FINANCIAL INSTITUTIONS

(2008 Pattern)

Time : Three Hours

Total Marks : 70

- Note :** (i) Answer *any five* questions.
(ii) Figures to the right indicate full marks.
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- Q.1.** What are the recommendations of Narsimham's committee for improvement in the efficiency and productivity of the financial institution? [14]
- Q.2.** What are the functions of Development Bank? [14]
- Q.3.** 'Foreign banks have opened up several options for the developing countries to attain economic growth.' Elucidate. [14]
- Q.4.** Elaborate the broad aspects of appraisal for arriving at a financing decision by any financial institution. [14]
- Q.5.** Establish the relationship of marketing strategy and Development Bank with the help of suitable examples. [14]
- Q.6.** Write an essay on need and functions of RBI in the development of the economy. [14]

Total No. of Questions - 07]

[Total No. of Printed Pages - 02

Q. 7. Write short notes on (any two):

[2×7=14]

- (a) Types of Co-operative Banks
- (b) Narsimham's Committee Reports
- (c) IFCI
- (d) Operations of foreign banks in India.



Total No. of Questions - 06]

[Total No. of Printed Pages - 02

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P.G.D.F.S. (Semester-II) Examination, 2012

204 : COMPANY LAW, FEMA, SEBI

(2008 Pattern)

Time : Three Hours

Total Marks : 70

- Note :**
- (i) All questions carry *equal* marks.
 - (ii) Figures to the right indicate full marks.
 - (iii) Attempt *any five* questions from the following.
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Q.1. 'Memorandum of Association is a Constitution of the Company'.

Explain the statement.

[14]

Q.2. Explain the provisions of The Companies Act, 1956, regarding Accounts and Audit.

[14]

Q.3. Explain the following terms under FEMA :

[14]

- (a) Current Account Transactions
- (b) Authorised Person
- (c) Foreign Currency

Q.4. Write notes on (**any two**) :

[14]

- (a) Buy back of shares
- (b) Book building
- (c) Extra Ordinary General Meeting

Total No. of Questions - 06]

[Total No. of Printed Pages - 02

Q. 5. What are the objectives and powers of SEBI ? **[14]**

Q. 6. Differentiate between : **[14]**

- (a) Transfer Vs. Transmission of shares
- (b) Annual General Meeting Vs. Board Meeting
- (c) Ordinary Resolution Vs. Special Resolution



Total No. of Questions - 08]

[Total No. of Printed Pages - 02

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P.G.D.F.S. (Semester-II) Examination, 2012

205 : FINANCIAL MARKETS

(2008 Pattern)

Time : Three Hours

Total Marks : 70

Note : (i) Solve *any five* questions.
(ii) All questions carry *equal* marks.

Q. 1. How Indian Financial System has progressed over the period of decade in respect of financial institutions and shield for investors' protection?

Q. 2. Discuss the role of investment trust and nationalized banks of India.

Q. 3. 'Mobilizing and utilization of fund is a vital function of any development bank'. Discuss in the light of overall development of agricultural and industrial sector.

Q. 4. Explain lending policies of commercial banks in regards to the financing of long term as well as short term funds to industries.

Q. 5. 'Recently many scams have been happened and disclosed in Indian capital market'. Discuss this statement in the light of regulation made by SEBI for capital market.

Q. 6. Take a brief overview of Housing Finance in regards to various agencies and its progress.

Total No. of Questions - 08]

[Total No. of Printed Pages - 02

Q. 7. Explain various determinants of deciding interest rate level particularly by financial intermediaries.

Q. 8. Write note on :

- (a) Credit Money
- (b) Underwriting



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P.G.D.F.S. (Semester-II) Examination, 2012

204 : FINANCIAL MARKETS

(2005 Pattern)

Time : Three Hours

Total Marks : 70

- Note :** (i) Answer *any five* questions.
(ii) Figures to the right indicate full marks.
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- Q.1.** What is SEBI for the 'Capital Market'? How has SEBI developed and monitored the capital market in India? [14]
- Q.2.** Explain the role of RBI in the Indian Financial System. [14]
- Q.3.** Explain the role of UTI an LIC with respect to industrial finance and how small / medium investors are benefitted. [14]
- Q.4.** Explain the role of Merchant Bankers in the issue of 'shares' and 'debentures'. [14]
- Q.5.** (a) What is the difference between secured and unsecured loans? [4]
(b) Explain the various types of credit provided by Commercial Banks. [10]
- Q.6.** (a) What is the role of Development Financial Institutions? [7]
(b) Explain the role of NABARD. [7]

Total No. of Questions - 07]

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Q. 7. Write short notes on (any two):

[2×7 = 14]

- (a) Credit Cards
- (b) Role of Financial Intermediaries
- (c) Open-Ended Funds

