वेळ : २ तास गुण : ५०

१) सर्व प्रश्न अनिवार्य आहेत

२) उजवीकडील आकडे पूर्ण गुण दर्शवतात.

प्र.१ केस वाचा आणि खालील प्रश्नाचे उत्तर द्या (१०)

ग्लोबल टेक ही एक आघाडीची बहुराष्ट्रीय कॉर्पोरेशन आहे ज्यामध्ये विविध उत्पादनांची श्रेणी आहे आणि सेवा स्पर्धात्मक पगार आणि फायदे ऑफर करूनही, कंपनी आहे. अलिकडच्या वर्षांत शीर्ष प्रतिभा आकर्षित करण्यासाठी आणि टिकवून ठेवण्यासाठी संघर्ष करत आहे. अंतर्गत आढाव्यात असे दिसून आले. कर्मचाऱ्यांना कंपनीच्या ईव्हीपीमध्ये चमक नसणे आणि त्यांच्या अपेक्षांशी संरेखित करणे असे वाटते आणि मूल्ये.

अ) ग्लोबल टेकने त्याच्या EVP (कर्मचारी) चे मूल्यांकन आणि सुधारणा करण्यासाठी कोणती पावले उचलली पाहिजेत मूल्य प्रस्ताव) ते अधिक आकर्षक आणि संभाव्यतेसाठी आकर्षक बनवण्यासाठी उमेदवार?

ब) कंपनी आपले अद्ययावत EVP प्रभावीपणे संप्रेषित केले आहे याची खात्री कशी करू शकते आणि त्याच्या जागतिक ऑपरेशनमध्ये लागू केले?

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प्र.२ खालील उत्तर द्या (कोणतेही) (१०)

अ) नोकरी शोधताना कोणत्या आवश्यक क्रियांचे पालन केले पाहिजे?

किंवा

ब) करिअर नियोजनात स्व-मूल्यांकनाचे महत्त्व आणि किमान दोन तपशीलांची चर्चा करा
स्वयं-मूल्यांकनासाठी वापरता येणारी साधने किंवा तंत्रे.

प्र.३ खालील उत्तर द्या (कोणतेही) (१०)

अ) संगणक सॉफ्टवेअर रेझ्युमे तयार करण्यात आणि फॉरमॅटिंगमध्ये कशी मदत करू शकते? चर्चा करा त्याचे फायदे.

किंवा

ब) करिअर मार्गदर्शन म्हणजे काय? त्याच्या मुख्य वैशिष्ट्यांचे वर्णन करा.

प्र.४ खालील उत्तर द्या (कोणतेही) (१०)

अ) ऐकण्याची कौशल्ये काय आहेत आणि ती कशी सुधारली जाऊ शकतात?

किंवा

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ब) व्यवस्थापक या नात्याने तुम्ही प्रवृत्त करण्यासाठी सर्वसमावेशक पुरस्कार कार्यक्रम कसे तयार कराल आणि त्याचे कर्मचारी कायम ठेवा

प्र.५ खालील उत्तर द्या (कोणतेही) (१०)

अ) योग्य उदाहरणांसह "जोहरी खिडकी" समजावून सांगा

किंवा

ब) करिअरच्या विकासात सॉफ्ट स्किल्सचे महत्त्व स्पष्ट करा.

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(2 Hours) **[Total Marks: 50]**

Instructions:

i. All questions are compulsory and subject to internal choice.
ii. Figures to the right indicate full marks.
iii. Use of simple calculator is allowed.

Q1.

A) The following information is available of a concern, calculate EVA. **[07 Marks]**

Particulars	Amount (in crores)
12% Debentures	2000
Equity Share capital	500
Reserves and Surplus	7500
Capital Employed	10000
Risk-free Rate	9%
Beta factor	1.05
Market rate of return	19%
Market risk premium	10%
NOPAT	2100
Tax Rate	30%

B) What is Financial Management? Explain the objectives of financial management. **[07 Marks]**

OR

C) Explain the significance of Environmental, Social, and Governance (ESG). **[07 Marks]**

D) Explain the process of Venture Capital. **[07 Marks]**

Q2.

A) A company has to select one of the two alternative projects, the particulars in respect of which are given below. **[12 Marks]**

Particulars	Proposal A	Proposal B
Initial outflow Rs,	2,40,000	2,20,000
Net cash flow at the end of the year:		
1	1,40,000	40,000
2	1,00,000	80,000
3	60,000	1,00,000
4	40,000	80,000
5	20,000	40,000
6	NIL	20,000

Company can arrange funds at 15%.

Compute the Net present value and discounted payback period of each project and comment on the result.

OR

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B) Following information is extracted about a Bond. **[12 Marks]**

Nominal Value Rs. 1,000
Coupon rate 15% p.a.
Years 5 years
Redemption price Rs. 1,000
Market Price Rs. 935.05
What is YTM and Calculate Duration of the Bond?

Q3.

A) Following are the Trading and Profit and Loss Account of Samrat Ltd. for the year ending 31st March 2024 and Balance Sheet on the date: **[12 Marks]**

Trading and Profit and Loss Account for the year ended 31/3/2024

Particulars	Rs.	Particulars	Rs.
To Opening stock	290000	By Sales	1500000
To Purchases	1220000	By Closing Stock	310000
To Gross Profit	300000		
	1810000		**1810000**
To sundry Expenses	160000	By Gross Profit	300000
To Net Profit	140000		
	300000		**300000**

Balance Sheet as on 31/03/2024

Liabilities	Rs.	Assets	Rs.
Share Capital	1400000	Net Block	1100000
Reserves & Surplus	100000	Closing stock	310000
Profit & Loss Account	140000	Debtors	360000
Bank Overdraft	70000	Cash	240000
Creditors	300000		
	2010000		**2010000**

You are required to calculate the following ratios: Current Ratio, Quick Ratio, Gross Profit to Sales, Stock Turnover Ratio, Debtor Turnover Ratio, Net Profit to paid up Capital.

OR

B) From the following information of M/s Deepali Co. Ltd. Prepare Balance Sheet with as many details as possible: **[12 Marks]**

1. Current Ratio 2.5:1
2. Liquid Ratio 1.5: 1
3. Working capital Rs.240000
4. Bank overdraft Rs.40000
5. Reserves & Surplus Rs.160000
6. Fixed Assets to proprietor's fund 0.75 :1
7. There is no long term Loans and Investment and Fictitious Assets.
8. Current Assets include only Stock, Debtors and Cash Balance in the ratio of 11:5:4 respectively

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Q4.

A) Bikaji Foods Limited has the following capital structure. **[06 Marks]**

Particulars	**Book Value** (Rs)	**Market Value** (Rs)
Equity Capital (25,000 shares of Rs 10 each)	2,50,000	4,50,000
13% Preference Capital (500 shares of Rss 100 each)	50,000	45,000
Reserve and Surplus	1,50,000	---
12% Debentures (1,500 debentures of Rs 100 each)	1,50,000	1,45,000
Total	6,00,000	6,40,000

The expected dividend per share is Rs l .40 and the dividend per share is expected to grow at a rate of 8% forever. 13% Preference shares are redeemable after 5 years at par whereas 12% debentures are redeemable after 6 years at par. The tax rate for the company is 40%.

You are required to compute the weighted average cost of capital for the existing capital structure using market value as weights.

B) IPL Ltd. needs Rs 12 lakhs for the installation of a new factory which would yield an annual EBIT of Rs 2,00,000. The company has the objective of maximizing the earning per share. It is considering the possibility of issuing equity shares plus raising a debt of Rs 2,00,000, Rs 6,00,000 or Rs 10,00,000. The current market price per share is Rs 40 which is expected to drop to Rs 25 per share if the market borrowing were to exceed Rs 7,50,000.

Cost of borrowings are indicated as under :

Up to Rs 2,50,000	10% p.a
Between Rs 2,50,001 and Rs 6,25,000	14% p.a
Between Rs 6,25,001 and Rs 10,00,000	16% p.a

Assuming a tax rate of 50%, work out the EPS and the scheme which would meet the objective of the management. **[06 Marks]**

OR

C) Write short notes: (4 Marks each)(answer any three) **[12 Marks]**

a) Types of Leverages
b) Modigliani – Miller's Model
c) Stable Dividend Policy
d) Pecking Order Theory
e) Cost of debt

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Time: 2 hours **Marks: 50**

N.B. 1) All questions are compulsory.
2) Workings should form part of your answer.
3) Use of simple calculator is allowed.

Q.1 a- Following details are related to the work done in Process I by AMCO company during the month of March: **[14]**

	Rs.
Opening work -in-process (2,000 units)	
- Materials	80,000
- Labour	15,000
- Overheads	45,000
Materials introduced in Process I (38,000 units)	14,80,000
Direct labour	3,59,000
Overheads	10,77,000

Units scrapped: 3,000 units
Degree of completion:
Materials 100%
Labour and overheads 80%
Closing work-in-process: 2,000 units
Degree of completion:
Materials 100%
Labour and overheads 80%
Units finished and transferred to Process II: 35,000 units
Normal Loss:
5% of total input including opening work-in-process.
Scrapped units fetch Rs. 20 per unit.
You are required to prepare using average method:
i) Statement of equivalent production.
ii) Statement showing cost for each element.
iii) Statement of apportionment of cost.
iv) Process cost account for Process I and Abnormal Loss Account.

OR

b- Following information is available regarding Process II for the month of April: **[14]**
Opening Stock:
800 units @ Rs. 6 per unit Rs. 4,800
(Degree of completion: Material I – 100%,
Material II – 60%, Labour and Overheads – 40%)
Transfer from Process I:
12,000 units costing Rs. 16,350
Transfer to next process: 9,700 units
Normal loss: 10% of production
Closing stock: 1,800 units
(Degree of completion: Material I – 100%,
Material II – 60%, Labour and Overheads – 50%)
For units scrapped: Scrap realised Rs. 1.00 per unit
(Degree of completion: Material – 100%, Labour and Overheads – 50%)

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Other information:
Material Rs. 10,500; Labour Rs. 20,760; Overheads Rs. 16,670
You are required to prepare using FIFO method:

i) Statement of equivalent production.
ii) Statement showing cost for each element.
iii) Statement of apportionment of cost.
iv) Process II Account.

Q2 a- The following are data for next year budget of a product. **(12)**

Activity	Cost Driver	Cost Driver Volume/ year	Cost Pool (Rs.)
Purchasing	Purchase orders	1,500	75,000
Setting	Batches produced	2,800	1,12,000
Material handling	Material movements	8,000	96,000
Inspection	Batches produced	2,800	70,000
Machine cost	Machine hours	50,000	1,50,000

Purchase orders	25
Output	15,000 units
Production batch size	100 units
Material movement per batch	6
Machine hours per unit	0.1

Required:

1- Calculate this budgeted overhead cost using activity based costing principles.
2- Calculate the budgeted overheads cost using absorption costing (absorb overhead using machine hours).

OR

b- Cell Ltd. manufactures mouse devices for computers. They make 12 different models of mouse device as well as several other types of computer components. They use activity based costing to assign manufacturing overheads to products. The data relating to one of their products wireless remote mouse and the ABC cost pool are given below: **(12)**

(a) Wireless remote mouse: Annual production, 20000 units, Direct material per unit Rs. 310, Direct labour per unit Rs. 60
(b) Manufacturing overheads cost pools

Cost pool	Cost (Rs.)	Cost Driver
Material ordering	80,00,000	Number of purchase order
Material inspection	40,00,0000	Number of receiving reports
Equipment setup	2,00,00,000	Number of setup
Quality control	90,00,000	Number of inspection
Others	15,00,00,000	Direct labour cost

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(C) Activity information related to cost drivers

Cost pool	Annual Activity	
	All products	Remote mouse
Material ordering	10,000 orders	10,000 orders
Material inspection	20,000 receiving reports	3,000 report
Equipment set up	1,000 set up	10 set up
Quality control	40,000 inspection	4,000 inspection
Others	10,00,000 direct labour hours	1,20,000 direct labour hours

Required:

1- Calculate overhead rate per unit of activity for each of the 5 cost pool.
2- Calculate the total overhead assigned to the production of the remote mouse
3- Calculate the overhead cost per unit for the remote mouse.
4- Calculate the total unit cost for the remote mouse.

Q3 a- From the following information of Queta Ltd, compute (a), (b), (c), (d), (e) and (f): **(12)**

Particulars	**Division S**	**Division R**	**Division M**
Sales	Rs. 1,20,000	Rs. 1,50,000	Rs. 2,00,000
Operating Income	(a)	Rs. 50,000	(e)
Operating Assets	Rs. 60,000	(c)	Rs. 1,00,000
Return on Investments (ROI)	15%	10%	20%
Minimum Required Rate of Return	10%	(d)	(f)
Residual Income (RI)	(b)	Rs. 10,000	Rs. 0

OR

b- RRR Company ltd. is engaged in manufacturing of electronics. The following particulars for the year are available from the records: **(12)**

Particulars	**Rs.**
Sales	50,00,000
Less: Variable Cost	(33,25,000)
Contribution	16,75,000
Less: Fixed Cost	(9,00,000)
Net Income	7,75,000

Following additional information concerning the performance of 3 departments has been given below:

Particulars	**Departments**		
	P (Rs.)	**Q (Rs.)**	**R (Rs.)**
Sales	21,40,000	17,90,000	10,70,000
Variable Cost	14,23,000	11,90,000	1,75,000
Direct Fixed Costs	2,80,000	2,45,000	1,75,000

1. Rank the three departments on the basis of their proportionate measure of relative profitability.
2. Marketing department of the company proposes to increase advertisement expenses by Rs. 1,25,000 with an expectation of 10% increase in sales in all three departments.
Analyse the effect of this proposal on the company as a whole and on each department and give your suitable recommendation.

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Q4 a- A company has two profit centres, S and H. Centre S sells half of its output on the open market and transfers the other half to H. Costs and external revenues in an accounting year are as follows : **(12)**

Particulars	S Rs.	H Rs.	Total Rs.
External Sales	14,000	42,000	56,000
Less : Costs of Production	21,000	17,500	38,500
Profit of the Company			17,500

You are required to calculate Transfer Price :

a) At market price
b) At full cost plus 25% margin
c) At full cost.

OR

b- Write short notes (any three) **(12)**

1- Advantage of transfer price
2- Cost based transfer price
3- Objective of target costing
4- Features of inflation accounting
5- Negotiated transfer pricing

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Time : 2 Hours **Marks :50**

1) All questions are compulsory
2) Figures to the right indicate full marks

Q.1 Read the case and answer the following question (10)

Global Tech is a leading multinational corporation with a diverse range of products and services. Despite offering competitive salaries and benefits, the company has been struggling to attract and retain top talent in recent years. An internal review revealed that employees perceive the company's EVP as lack lustre and aligned with their expectations and values.

A. What steps should Global Tech take to assess and revamp its EVP (Employee Value Proposition) to make it more compelling and attractive to potential candidate?

B. How can the company ensure that its updated EVP is effectively communicated and Implemented across its global operation?

Q.2 Answer the following (Any One) (10)

A. What are the essential actions one should follow when searching for a job?

OR

B. Discuss the significance of self-assessment in career planning and detail at least two tools or techniques that can be utilized for self-assessment.

Q.3 Answer the following (Any One) (10)

A. How can computer software assist in the creation and formatting of resumes? Discuss its advantages.

OR

B. What is career guidance? Describe its key Characteristics.

Q.4 Answer the following (Any One) (10)

A. What are listening skills and how can they be improved?

OR

B. As a manager how would you design a comprehensive rewards program to motivate and retain its employees

Q.5 Answer the following (Any One) (10)

A. Explain “Johari Window” with suitable examples

OR

B. Explain the importance of soft skills in career development

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[Time:1.00 Hr] **[Marks:25]**

Please check whether you have got the right question paper.

N.B: **1. All Questions are Compulsory.**
2. Figures to the right indicate full marks.

Q.1 A) Prepare Tally screens & create following stock items 07

a) Under Accessories
1) Touchpad 50s
2) Mouse 40s
3) Microphone
4) Network Interface Card (NIC)
5) Modem Card

b) Under Defective Items
6)Touchpad50s– Defectives

c) Under Components
7)Microphone

Q.1 B) Explain how financial reports play crucial role in the field of accountancy & serve various important purposes? 06

OR

Q.1 C) Prepare Tally screens with creation of following stock groups 07

a) Accessories
b) Monitor
c) LED/LCD Panel
d) Lenovo
e) Printer
f) DigitalCamera
g) Projector

Q.1 D) What points need to be considered in accounting process? 06

Q.2 A) What is GST ? Explain the advantages of GST? 06

Q.2 B) Write the steps for updating Party GSTIN? 06

OR

Q.2 C) On 10-10-2023, SP Bicycle sold 10 nos. of Bicycle to Seeta Enterprises at Rs. 7,900 each & 12% GST (within state) was charged additionally. Write down the steps to create Sales Invoice with selection of GST Classification. 06

Q.2 D) How would set-up GST rates in Tally? Write in detail with proper steps. 06

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