

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL TEST ( Academic Year 2023-24)**

Name of the Course : BCom H Semester III  
Name of the Paper : Principles of Marketing  
Duration : 1hour Maximum Marks: 30  
Date of Test : November 21,2023  
Faculty Name : Dr Suman Kharbanda

**1. Attempt any two questions (7 marks each)**

- a. What are the objectives of environmental scanning? Using suitable examples, explain how does environmental scanning help a marketer.
- b. Citing suitable examples explain how do the following factors affect the marketing of a product
  - i. Socio Cultural Factors
  - ii. Demographic Factors
- c. Why is important for a firm to study consumer behaviour. How do psychological factors affect the consumers' purchase decision?
- d. Using suitable examples, discuss how would you segment market for a credit card in India. What are the criteria of a successful marketing segmentation for any product?

**2. Attempt any two questions (8 marks each)**

- e. Discuss the different stages in the life cycle of a product. Which strategies can be adopted in the maturity stage to prolong it and to delay the decline stage?
- f. Briefly discuss the stages that a company goes through for developing a new product? Why do some products fail to satisfy the wants and needs of consumers?
- g. What do you understand by product mix? Explain the width, depth and length of a product mix using relevant examples.
- h. What are the different types of packaging? Elaborate on the role of packaging and labelling in the marketing of an organic food product and a smart watch.



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL TEST (Academic Year 2023-24)**

Name of the Course	: BCom H	Semester III
Name of the Paper	: Principles of Marketing	
Duration	: 1 hour	Maximum Marks: 30
Date of Test	: December 5, 2023	Faculty Name : Dr Suman Kharbanda

**1. Attempt any two questions (7 marks each)**

- a. 'New product development is the process of converting an untried idea into a winning product' Explain this statement and cite the reasons for success of a new product.
- b. Citing suitable examples explain how do the following factors affect the marketing of a product
  - i. Economic factors
  - ii. Competitors
- c. What are the factors that affect consumers' purchase decision? Give suitable examples
- d. What are the criteria of a successful marketing segmentation for any product? How would you segment the market for a company producing bicycles?

**2. Attempt any two questions (8 marks each)**

- e. Differentiate between penetration pricing and skimming pricing policy? When are these policies used?
- f. What are the different types of packaging? Elaborate on the role of packaging and labelling in the marketing of an organic food product and a smart watch.
- g. Explain product life cycle and its stages? What are the marketing strategies adopted in the maturity stage?



Shivaji College  
University of Delhi

B COM H Sem III Sections A and B

Assignment Date : 21/10/2023

Submission date : 21/10/2023

(In Class)

Faculty Dr Suman Kharbanda

What is marketing environment?

Briefly explain the different Micro and macro environment factors in Marketing Environment



2023-24

B. Com (Hons.) Semester 5

Organisational Behaviour

(Class Test)

Time: 1 hour

Maximum marks: 20

Attempt any two questions.

Q. 1. Explain the concept and importance of Organisational Behaviour. How does the study of Organisational Behaviour help the managers in meeting the emerging challenges?

Q. 2 What are terminal and instrumental values? Explain the determinants of values and their importance in Organisational Behaviour

Q. 3 Explain the theory of Operant Conditioning. How is it different from Classical Conditioning? Discuss.

Q. 4 Explain the concept and significance of motivation in organisations. What does Maslow's hierarchy of needs tell us about people's needs?

Rabinarayan Samantara  
(Prof. RABINARAYAN SAMANTARA)



Maximum marks: 20

B. Com (Hons.) Semester 5

2023-24

Duration: 1 hour

Organisational Behaviour

(Assignment)

Attempt any two questions.

Q.1 Discuss the conceptual models that form the foundation of Organisational Behaviour.

Q.2 How are attitudes formed? Do attitudes affect an individual's behaviour? What is the role of a manager in changing the attitudes of workers?

Q.3 Critically examine Herzberg's Two Factor Theory of Motivation. To what extent is Herzberg's Theory useful in management?

Rabinarayan Samantara  
(Prof. RABINARAYAN SAMANTARA)

2023-24

B. Com (Prog.) Semester 5

Maximum marks: 20

**Entrepreneurship Development  
(Assignmentt)**

**Attempt any two questions.**

Q. 1 Discuss the functions of an entrepreneur. What are the challenges being faced by today's entrepreneurs?

Q. 2 Write notes on any two of the following:

- a. Cultural Entrepreneurship
- b. Social Entrepreneurship
- c. International Entrepreneurship
- d. Ecopreneurship

Q. 3 State different types of entrepreneurial skills required to become a successful entrepreneur. Also, mention five different competencies of an entrepreneur and explain why such competencies are needed.

*Rabinarayan Samantara*  
(Prof. RABINARAYAN SAMANTARA)

**Entrepreneurship Development**

**(Class Test)**

**Time: 1 hour    Maximum marks: 20**

**Attempt any two questions**

- Q. 1 Explain the meaning and characteristics of entrepreneurship. What are the determinants of entrepreneurship development?
- Q. 2 Explain the role of innovation in entrepreneurship development. Why is entrepreneurship regarded as a creative response to the society?
- Q. 3 Critically examine the role and importance of family business in India. Also, discuss the challenges being faced by the present-day family businesses.
- Q. 4 What are the factors that provide motivation to an entrepreneur? Explain in detail both the internal and the external factors.

*Rabinarayan Samantara*  
(Prof. RABINARAYAN SAMANTARA)

**Class Test 2023, B.Com (H)**

**Management Accounting**

**Q1.** X Ltd is planning for next year business operations on the basis of previous year performance, which were as follows:

	2019	2020
Unit Sold	20,000	25,000
Total Cost	2,00,000	2,25,000
Profit	50% on total cost	40% of Sale

You are required to calculate Break Even Point, Margin of Safety of 2019 and 2020, Company wants to earn Rs. 2,60,000 next year. To achieve this target company will have to increase sales volume which is only possible by reducing selling price by Rs. 1. What should be the targeted sales volume?

What should be the selling price if company can reduce its fixed cost by 10% and wants to earn target profit Rs. 2,60,000 by selling 30,000 units.

**Q2.** Following particulars are available from the records of Roopa Ltd.

	Product A	Product B
Sale Price per unit	Rs. 100	Rs. 120
Raw material @Rs. 10 per unit	Rs. 20	Rs. 30
Wages @Rs. 5 per hour	Rs. 15	Rs. 10
Other Variable Overhead	Rs. 10	Rs. 30

Total Fixed Cost Rs. 30,000

Both Products requires same type of raw material and same labour.

Which product is more profitable if:

Case 1. Availability of raw material is very limited,

Case 2. Availability of labour is very limited,

Case 3. Sales quantity is made limited by govt,

Case 4. Sales value is made limited by govt,

Case 5. Suppose total raw material is available only 3,200 kg. Production units are restricted up to 1,000 units each of A and B. What should be the production mix in term of units?

**Q3.** Ramdev Pvt. Ltd. is producing and selling three products under its Registered Brand Name 'Baba'. Company received an offer to supply same quality products under same brand name.

Product (currently producing 1000 unit of each)	Direct wages @Rs. 2 per hours Rs. Per unit	Material and other variable overhead Rs. Per unit	Total Cost of Production Rs. per unit	Bought Out Price ( if bought outside)
A	2	7	10	8
B	7	4	16	13
C	2	4	11	10

Selling price is 150% of total cost of each product.

Company wish to buy only one product from outside and want to use free labor to produce remaining two products in 3:2 ratio. Account clerk is suggesting to buy B Product from outside as it is giving highest saving on purchase as compared to total cost and to use free labor for A and C in 3:2 ratio.

Are you satisfied with the suggestion given by its clerk?

If No, what will you suggest? What will be company's profit on your suggestion?

**Q. 4.** A retail dealer in garments is currently selling 24,000 shirts annually. He supplies the following details for the year ended 31st December, 2003:

Selling price per shirt Rs. 40; Variable cost per unit Rs. 25; Fixed costs: Staff salaries for the year Rs. 1,20,000; General office cost for the year Rs. 80,000; Advertising cost for the year Rs. 40,000.

As a cost accountant of the firm you are required to answer the following, each part independently.

- Calculate the break-even point and margin of safety in sales revenue and number of shirts sold.
- Assuming that 20,000 shirts were sold in a year, find out the net profit of the firm.
- If it is decided to introduce a selling commission of 3 per shirt, how many shirts would be sold in a year to earn a net income of ₹ 55,000.
- Assuming that for the year 2004, an additional staff salary of 33,000 is anticipated, and the price of a shirt is likely to be increased by 15%, what should be the break-even point in number of shirts and sales revenue?

**Q.5.** Super India Ltd. is producing three products X, Y and Z as per details given below

	X	Y	Z
maximum Capacity	5000 units	2000 units	3000 units
material cost @10 per kg.	₹40	₹10	₹ 30
other variable cost			
selling price	₹36	₹25	₹10
fixed cost (unavoidable)	₹100	₹50	₹60
	₹20,000	₹15,000	₹ 10,000

Calculate the best product mix in each of the following three independent cases:

- Total availability of raw material is limited to 18,000 kg.
- Under a trade agreement, the firm cannot produce more than 7,500 units of the three products taken together.
- The total sales value of the three products cannot exceeds ₹6,50,000.

**Q.6.** From the following data calculate various Fixed and variable overhead variances;

	Budgeted	Actual
Fixed Overhead (Rs.)	6,000	5,000
Variable Overhead(Rs.)	4,000	5,000
Output (units)	10,000	8,000
Working hours (Hours)	5,000	5,500
Working days	24	25

**Q. 7** The following information is available for the month of August, 2013, Calculate Material and Labour variances for the month of August, 2013.

Raw Material purchased 24,000 kg. (1,05,600)	Standard rates and prices are: Direct material rate is Rs 4.00 per unit Direct labour rate is Rs.4.00 per hour Standard input is 10 kg. for one unit Standard requirement is 2.5 hours per unit.
Raw Material consumed 22,800 kg.	
Actual wages paid for 5,940 hours Rs. 29,700	
Finished Unit produced 2,160 units.	



Principles of Marketing

B.Com. Semester V

Answer any four questions.

Q.1 Explain the concept of marketing mix. As a marketing manager, how would you plan the marketing mix for the sale of smart phones ?

Q.2. What is consumer behavior? Why always there is a need for marketer to study consumer behavior ?

Q.3 ."Market segmentation and product positioning are the basis for marketing planning and strategy"  
Comment upon the statement and explain the different criteria for market segmentation

Q.4. What do you understand by product mix ? With the help of an example of a multi product company explain width, length, depth and consistency of product mix.

Q.5 What do you understand by new product development? What are the stages in the process of developing a new product.

Q.6 What is meant by product life cycle (PLC)? What are its various stages? Explain the marketing strategies adopted in maturity stage PLC.



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**  
**DEPARTMENT OF COMMERCE**  
**INTERNAL ASSIGNMENT/PROJECTS/PRESENTATIONS**  
**(Academic Year 2023-24)**

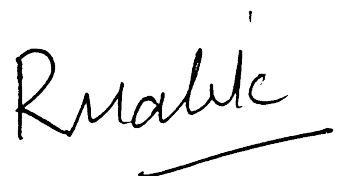
Name of the Course	: B. Com (H)	Semester	: V
Name of the Paper	: Principles of Marketing	Faculty Name	: Dr. Ramesh Malik
Maximum Marks	: 10	Last Date of Submission:	31Oct2023

Assignment topics from chapter 9..  
Marks 10

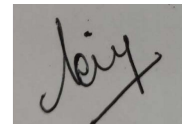
1. Major pricing methods
2. Pricing policies and strategies.
3. Geographical pricing.
4. Product line pricing.
5. Discounts and Rebates

Viva will be held on 31st October  
2023

Faculty Signature:



- Q 1. A company has a machine with remaining life of 5 years which cost Rs. 10,00,000 and has a book value of Rs. 4,00,000. A new machine costing Rs. 20,00,000 is available. Though its capacity is same as that of old machine, it will mean a saving in operating costs to the extent of Rs. 7,00,000 per annum. The life of the machine will be 5 years at the end of which it will have a scrap value of Rs. 2,00,000. The income tax rate is 40% and required rate of return is 10% pa. The old machine if sold today, will realize Rs. 1,00,000, it will have no salvage value if sold at the end of 5 years. Advise the company whether or not the old machine should be replaced. Capital gain/loss on sale of old machine is also subject to the same tax rate of 40%. 10
- Q 2. (a) A project requires an outflow of Rs. 4,00,000 with 5 years life. and the expected EBDT are Rs. 1,00,000, 1,20,000, 80,000, 90,000, and 1,10,000. Tax rate is 40%. Calculate pay-back period and ARR. 6
- (b) Explain Pay Back Period Method and its limitations. 4
- Q 3. (a) Following is the capital structure of a company: Equity share Rs. 5,00,000; 12% preference shares (Rs. 100 each) Rs. 4,00,000; and 8% debentures (Rs. 100 each) Rs. 6,00,000. Equity share are currently selling at Rs. 15 each. Preference shares and debentures are currently selling at 80% and 90% of their par value. The company paid a dividend of Rs 2 per share for the last year. Expected dividend growth is 5% pa. Tax rate is 40%. Find out WACC by using book value weights. 6
- (b) What are the major financial management decisions that business firms make? 4
- Q 4. (a) A firm has a sale of Rs. 20,00,000, variable cost of Rs. 14,00,000 and fixed cost of Rs. 3,00,000 including interest Rs. 1,00,000. Calculate operating, financial and combined leverages. If the firm decides to double its EPS, what should be the percentage increase in sales? 6
- (b) Give any four factors affecting cost of capital 4



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- (b) Give any four factors affecting cost of capital 4





Date: 20 Oct, 2023

Financial Management (Retest)

Marks: 30

Dr. Rajinder Singh

B. Com (H) Sem-V (Sec B)

Time 1.5 Hours

Attempt any three questions

Q1. A company has a machine with a remaining life of 8 years which costs Rs. 15,00,000 and has a book value of Rs. 8,00,000. A new machine costing Rs. 24,00,000 is available. The new machine will mean an increase in income to the extent of Rs. 10,00,000 per annum. The life of the machine will be 8 years at the end of which it will have a scrap value of Rs. 3,00,000. The income tax rate is 30% and required rate of return is 12% pa. The old machine if sold today, will realize Rs. 2,00,000, it will have no salvage value if sold at the end of 5 years. Advise the company whether the old machine should be replaced. Capital gain on sale of old machine is also subject to the same tax rate of 30%. 10

Q 2. (a) ABC Steel Ltd. is considering a project that requires an initial cash outlay of Rs. 15,000 and have a life of five years. The company pays tax at 40%. Depreciation is charged on straight line basis. Expected profits before depreciation are as follows

Year	1	2	3	4	5		
	Rs. 8,000	5,000	4,000	6,000	8,000	Calculate IRR.	6

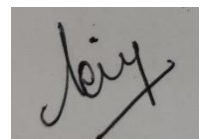
(b) Wealth maximisation objective is considered better than profit maximization. Why? 4

Q 3. (a) A company issues Rs. 20,00,000, 12% debentures of Rs. 100 each. The debentures are redeemable after the expiry of fix period of 7 years. Floatation charges are 2% on issues price. The income tax rate is 40%. Calculate the cost of debt after tax, if debentures are: (a) issued at par and redeemed at 5 % premium and, (ii) issued at 10% discount and redeemed at par. 4

(b) A company is setting up a project with a capital outlay of Rs. 60,00,000. It has the following two financing options: (i) 100% equity finance or, (ii) Debt – equity ratio 2:1. Rate of interest payable on debt is 18% and tax rate is 40%. Calculate indifference level of EBIT. What will be the EPS at indifference level of EBIT? 6

Q 4. (a) Projected cash inflows from a project are Rs. 30,000 each year starting from 4th year (at the end of year). Cost of the project is Rs. 1,20,000 with life of 10 years. Find out NPV if required rate of return is 10%.? 4

(b) What are the three decisions of Financial Management? 6



- Q 1. Shubham Steel Ltd. is considering two mutually exclusive projects. Both require an initial cash outlay of Rs. 10,000 each and have a life of five years. The company's required rate of return is 10% and pays tax at 50%. Depreciation is charged on straight line basis. Profits before charging depreciation are as follows:

Year	1	2	3	4	5
Project A	Rs. 4,000	4,000	4,000	4,000	4,000
Project B	Rs. 6,000	3,000	2,000	5,000	5,000

Compare the projects on the basis of NPV

10

- Q 2. Two firms X and Y are identical in all respects except that X has issued 10% debentures of Rs. 18 lakh while Y has issued only equity. Both the firms earn 20% before interest and taxes on their total assets of Rs. 30 lakh. Equity capitalization rate is 15%. You are required to compute values of both the firms using MM Approach of capital structure (assuming NO Taxes). Also show the arbitrage process for an investor having 10% share in levered firm.

10

- Q 3. (a) A Company has the following capital structure

Equity shares (Rs. 100)	Rs. 40,00,000
10% Preference shares (Rs. 100 each)	Rs. 10,00,000
9% Debentures (Rs. 1000 each)	Rs. 30,00,000

The share of the company sells for Rs. 115. Expected dividend is Rs. 20 per share which will grow at 7%. Market Price of the Preference share and debenture is Rs. 125 and Rs. 1050 respectively. Tax rate is 35%. Calculate WACC.

6

- (b) What are the factors affecting dividend policy.

4

- Q 4. (a) A company has total investment of Rs. 5,00,000 and 50,000 outstanding equity shares of Rs. 10 each. It earns a rate of 15% on its investment and has a policy of retaining 50% of the earnings. If appropriate discount rate for the firm is 10%, determine the price of the share using Walter Model and Gordon Model.

6

- (b) Write a note on stable dividend policy

4

## B.Com Sec B Sem 5.

Time 1 hour

Max Marks:20

1. What do you mean by pre-testing and post testing techniques, also explain its method?
2. Write short note on
  - (i) Objective & Task method
  - (ii) Surrogate Advertising.

*Kiran Choudhary*

Vanitha Chacko.  
2/11/2023

B. Com P Sem V Sec A  
Fundamentals of Financial  
Management.

Attempt any two questions from following

- 1) The profit maximization is not an operationally feasible criterion. Do you agree?
- 2) Discuss the main decisions which are taken in financial management.
- 3) Why do NPV & IRR techniques of valuation of capital budgeting lead to conflicting project ranking?

Attempt all the following questions:

- 1) A machine costing ₹110 lacs has a life of 10 years, at the end of which its scrap value is likely to be ₹10 lacs. The firm's cut-off rate is 12%. The machine is expected to yield an annual profit after tax of ₹10 lacs, depreciation being charged on straight line basis. Ascertain the net present value of the project.

- 2) The following is the capital structure of a firm:

Sources of finance	Amount	C/c
11% Preference share capital	100,000	11%.
Equity share capital	4,50,000	18%.
Retained Earnings	1,50,000	18%.
11.43% Debt	3,00,000	8%.

Vanitha

Calculate the WACC of the firm based on book value weights.

- 3) X Ltd. & Y Ltd. are identical except that the former uses debt while the latter does not. The levered firm has issued 10% debenture of ₹ 900,000. Both the firms earn EBIT of 20% on total assets of ₹ 15,00,000. Assuming tax rate of 50% and capitalization rate of 15% for an all equity firm, compute the value of the two firms using NOI approach.

OR.

A company has earnings of 3,00,000. The capital structure of the company is having debt of ₹ 500,000 borrowed at the rate of 9%. Presently the cost of capital of the company is 12%. Find the total value of the firm and the overall cost of capital using NI approach.

Vanite



Attempt any two questions from following (4+4=8)

- 1) Wealth maximization is only a decision criterion and not a goal.
- 2) Retained Earnings are of free cost. Do you agree?
- 3) Why do NPV and IRR techniques of evaluation of capital budgeting lead to conflicting project ranking?

Attempt all the following questions: (22 marks)

- 1) Pioneer Steels Ltd., is considering two mutually exclusive projects. Both require an initial cash outlay of ₹ 10000 each and have a life of five years. The company's required rate of return is 10% and pays tax at 50% rate. The project will be depreciated on a straight line basis. The profit before depreciation expected to be generated by the projects are as follows:

Year	1	2	3	4	5
Project 1	4000	4000	4000	4000	4000
Project 2	6000	3000	2000	5000	5000

You are required to calculate

1) Payback of each project.

2) NPV and Profitability Index for each project. (12)

3) From the following calculate WACC on the basis of

(i) Book value and (ii) market value. Company has 20,000

shares of £5 each, £5000 debentures at 14% rate of interest, £6000 short term loans @ 10%. Tax rate is 35%.

Assuming ~~cost~~ of cost of equity capital is 12% and market price per share is £6. (5)

4) The following data is available for XYZ Ltd.

Sales	200,000
- VC @ 30%	60,000
Contribution	140,000
- FC	100,000
EBIT	40,000
- Interest	5000
PBT	35000

Using the concept of financial leverage, by what percentage will taxable income increase if EBIT increases by 6%.

Vaibh

(5)



Date: 6/12/2023

B. com (P) Sem V.

Teacher Name:

Vaishali Chaudhary

## Fundamentals of Financial Management.

(30 Marks)

Attempt any two questions (4+4=8)

- ① Discuss the main decisions which are taken in financial management?
- ② Retained Earnings are of free cost. Do you agree?
- ③ Wealth maximization is only a decision criterion and not a goal.

Answer all the following questions.

- ① A company has to make choice between two projects namely A and B. The initial capital outlay of two Projects are ₹ 155,000 and ₹ 240,000 respectively for A and B. There will be no scrap value at the end of the life of both the projects. The opportunity cost of capital of company is 16%. The annual incomes are as under.

Year.	Project A	Project B
1	-	66,000
2	30,000	84,000
3	1,32,000	96,000
4	84,000	1,02,000
5	24,000	90,000

You are required to calculate for each project  
1) NPV, 2) Discounted Payback Period, 3) PI (8)

Vaishali



82. The ABC company has the total capital structure of £80,00,000 consisting of:

Ordinary shares (2,00,000 shares)	50 %
10% Preference shares	12.5 %
10% Debentures	37.5 %

The shares of the company sells for £20. It is expected that company will pay next year a dividend of £2 per share which will grow at 7% forever. Assume a 30% tax rate. You are required to compute WACC. (7)

Q.3. A firm sells its product at £10 per unit its variable cost ratio is 70% while fixed cost are £10,000. Present sales are 10,000 units. You are required to calculate.

- ① Degree of operating leverage
- ② New EBIT if sales are increased by 40%. (7)

Vantu.

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

**Date of Test : 16th October 2023**

**Name of the Paper : Principles of Marketing**

**Name of the Course : B. Com Prog**

**Semester : III**

**Section : A**

**Faculty Name : Monika**

**Duration : 1.5 hrs**

**Maximum Marks: 24**

***( Attempt any 4 questions) 6 marks each***

**Q1 Define the marketing mix and explain how the 4Ps (Product, Price, Place, Promotion) interact to create a successful marketing strategy.**

**Q2 Explain the concept of positioning in marketing and how companies differentiate their products or services from competitors.**

**Q3 What is the role of ethics in marketing? Provide examples of ethical and unethical marketing practices.**

**Q4 Discuss the importance of market segmentation and targeting in marketing, providing examples of effective segmentation strategies.**

**Q5 Discuss the significance of digital marketing in today's business landscape, including social media, SEO, and email marketing.**

**Q6 Describe the SWOT analysis framework and how it is used to assess a company's internal strengths and weaknesses, as well as external opportunities and threats.**

*Monika*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

**Date of Test : 23rd October 2023**

**Name of the Paper : Principles of Marketing**

**Name of the Course : B. Com Prog**

**Semester : III**

**Section : B**

**Faculty Name : Monika**

**Duration : 1.5 hrs**

**Maximum Marks: 24**

***( Attempt any 4 questions) 6 marks each***

**Q1 Explain the concept of branding and how it contributes to building customer loyalty. Provide examples of successful brand strategies.**

**Q2 How does the buyer decision process work, and what role do factors like culture, social class, and reference groups play in influencing consumer behavior?**

**Q3 Define the marketing mix and explain how the 4Ps (Product, Price, Place, Promotion) interact to create a successful marketing strategy.**

**Q4 Discuss the importance of market segmentation and targeting in marketing, providing examples of effective segmentation strategies.**

**Q5 Discuss the significance of digital marketing in today's business landscape, including social media, SEO, and email marketing.**

**Q6 Explain the concept of positioning in marketing and how companies differentiate their products or services from competitors.**

*Monika*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

**Name of the Course : B. COM PROG**

**Semester : III**

**Section : A and B**

**Name of the Paper : Principles of Marketing**

**Maximum Marks : 12**

**Faculty Name : MONIKA**

**Last Date of Submission: 4/12/2023**

**Students were asked to give presentations on specific examples from businesses or industries where the application of fundamental marketing principles, such as strategic positioning, market segmentation, or effective branding, has resulted in tangible and successful outcomes? Highlight how these practical implementations have influenced customer engagement, market share, or overall business growth.**

A handwritten signature in blue ink that reads "Monika". The signature is written in a cursive style and is underlined with a single horizontal stroke.

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

**Date of Test : 18th October 2023**

**Name of the Paper : Human Resource Management**

**Name of the Course : B. Com Prog**

**Semester : V**

**Faculty Name : Monika**

**Duration : 1 hr**

**Maximum Marks: 30**

***( Attempt any 3 questions) 10 marks each***

**Q1 Explain the importance of Human Resource Management (HRM) in an organization and its role in achieving strategic goals.**

**Q2 Discuss the key components of the recruitment and selection process. How can organizations ensure a fair and effective hiring process?**

**Q3 Describe various methods of performance appraisal and their advantages and disadvantages. How can performance appraisals contribute to employee development?**

**Q4 Discuss the significance of employee training and development programs in enhancing the skills and capabilities of the workforce.**

**Q5 Describe the challenges associated with managing a diverse workforce. How can organizations promote inclusivity and diversity in the workplace?**

*Monika*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

**Name of the Course : B. COM PROG**

**Semester : V**

**Name of the Paper : Human Resource Management**

**Maximum Marks : 10**

**Faculty Name : MONIKA**

**Last Date of Submission: 21/11/2023**

**Students were asked to give presentations on "How has the implementation of specific HRM practices, such as recruitment strategies, performance appraisals, or employee development programs, positively impacted the overall organizational performance and employee satisfaction in your company or a company you are familiar with? provide specific examples and outcomes to highlight the practical implications of effective HRM in real-world scenarios."**

A handwritten signature in blue ink that reads "Monika". The signature is written in a cursive style and is underlined with a single horizontal stroke.

**B Com (H) 1<sup>st</sup> Semester**

**Section – A & B**

**Management Principles and Applications Maximum**

Time 1.5 Hours Maximum

Marks: 30 (Attempt any 3 questions) 10 marks each

Q1 Examine the significance of management, nature and characteristics of Management?

Q2 What is the meaning of Delegation of Authority? Difference between Decentralization and delegation

Q3 “Decision making is the primary task of Management” discuss this with the help of an example?

Q4 Compare and contrast Transactional leadership and Transformational leadership?

Q5 Short notes on any two:

a) PERT

b) Return on Investment

c) Management Audit

d) Break even analysis

*Manisha Rani*

**B Com (Prog) Semester V Sec B**

**Entrepreneurship Development**

**Maximum Time 1.5 Hours**

**Maximum Marks: 30**

(Attempt any 3 questions) 10 marks each

Q1 What is the meaning of Entrepreneurship and briefly explain the functions of Entrepreneurship?

Q2 What are the determinants of Entrepreneurship, briefly explain the dimensions of Entrepreneurship?

Q3 Explain the term technopreneurship and how it is different from social Entrepreneur?

Q4 What is Entrepreneurial Competencies? Explain its importance?

Q5 Short notes on any two:

a) Family Business

b) Social Support system for Entrepreneurship

c) Ecopreneurship

d) International Entrepreneurship

*Manisha Rani*



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 12th October 2023

Name of the Paper : Business Laws

Name of the Course : B. Com (Prog.)

Semester : I, Section: A

Faculty Name : Manisha

**Duration : 1 Hour**

**Maximum Marks: 12**

**SET A**

Q1. Write down essentials of a valid contract.

**OR**

Define forms of unsound mind and categories of person included in the term 'disqualified persons'.

**SET B**

Q1. Explain law relating to minor's agreement.

**OR**

Difference between agreement and contract, void agreement and voidable contract.

*Manisha*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 9th November 2023

Name of the Paper : Business Laws

Name of the Course : B. Com (Prog.)

Semester : I, Section: A

Faculty Name : Manisha

**Duration : 1 Hour**

**Maximum Marks: 12**

Q1. Define agreements opposed to public policy.

**OR**

Explain kinds of quasi contracts.

**OR**

Explain the applicability and exceptions of the doctrine of subsequent impossibility.

*Manisha*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 5th December 2023

Name of the Paper : Business Laws

Name of the Course : B. Com (Prog.)

Semester : I, Section: A

Faculty Name : Manisha

**Duration : 1 Hour**

**Maximum Marks: 12**

**SET A**

Q1. Explain rights of Surety.

**OR**

Mention discharge of Surety's Liability.

**SET B**

Q1. Explain features of LLP.

**OR**

Explain doctrine of caveat emptor and its exceptions.

*Manisha*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 6th October 2023

Name of the Paper : Business Laws

Name of the Course : B. Com (Prog.)

Semester : I, Section: B

Faculty Name : Manisha

**Duration : 1 Hour**

**Maximum Marks: 12**

Q1. Classify contracts on the basis of creation, execution and validity.

**OR**

Explain law relating to minor's agreement.

*Manisha*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 9th November 2023

Name of the Paper : Business Laws

Name of the Course : B. Com (Prog.)

Semester : I, Section: B

Faculty Name : Manisha

**Duration : 1 Hour**

**Maximum Marks: 12**

Q1. Define agreements opposed to public policy.

**OR**

Explain kinds of quasi contracts.

**OR**

Explain the applicability and exceptions of the doctrine of subsequent impossibility.

*Manisha*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 5th December 2023

Name of the Paper : Business Laws

Name of the Course : B. Com (Prog.)

Semester : I, Section: B

Faculty Name : Manisha

**Duration : 1 Hour**

**Maximum Marks: 12**

**SET A**

Q1. Explain rights of Surety.

**OR**

Mention discharge of Surety's Liability.

**SET B**

Q1. Explain features of LLP.

**OR**

Explain doctrine of caveat emptor and its exceptions.

*Manisha*

**INTERNAL ASSIGNMENT 1**

**Name of the Paper : Financial Accounting**

**Name of the Course : B.Com. (H)**

**Semester : I**

**Max Marks :12**

Ques. Bundi shoes Ltd. is having its branch at Ajmer. Goods are invoiced to the branch at 20% profit on sales. Branch has been instructed to send all cash daily to the head office. All expenses are paid by the head office except petty expenses which are met by the branch manager. From the following particulars prepare Branch account in the books Bundi shoes Ltd.

Stock on 1st January, 2015 (at invoice price) : Rs. 30,000

Sundry debtors on 1st January, 2015 : Rs. 18,000

Cash in hand on 1st January, 2015 : Rs. 4,000

Office Furniture on 1st January, 2015 : Rs. 12,000

Goods invoiced from Head office at Invoice Price : Rs. 1,60,000

Discount allowed to debtors : Rs. 1,800

Petty expense paid by the branch manager : Rs. 2800

Goods returned to head office : Rs. 4,000

Goods returned by debtors : Rs. 1,200

Cash received from debtors : Rs. 50,000

Cash Sales : Rs. 1,00,000

Credit Sales : Rs. 70,000

Stock on 31st December, 2015 at invoice price : Rs.14,000

Expenses paid by head office: Rent Rs. 2,400; salary Rs. 5,600; stationery Rs. 500

and depreciation is to be provided on furniture 10% p.a.



**INTERNAL ASSIGNMENT 2**

**Name of the Paper : Financial Accounting**

**Name of the Course : B.Com. (H)**

**Semester : I**

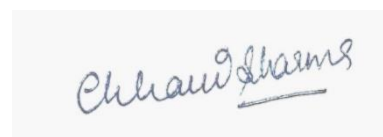
**Max Marks :12**

From the following balances extracted from the books of Mr. GREEN, prepare trading and profit and loss account for the year ended 31.03.2020 and a balance sheet at that date

Purchases	71,280	Mr. GREEN's Capital A/C	60,000
Computer at cost	18,380	Cash at bank	4,000
Cash in hand	2,836	Sundry Creditors	13,000
Bills payable	10,220	Furniture and fittings at cost	1,540
Rent	12,540	Bills receivable	6,720
Discount received	22,000	Sundry Debtors	34,156
Trade charges	920	Return outward	11,432
Sales	60,720	Rent due	320
Drawings	5,200	Wages	1,800
Discount allowed	540	Return inward	1,000
Salaries	16,780		

Additional information:

- Closing stock on 31.03.20 was valued at cost ₹25,600 (market value ₹26,200).
- ₹6,000 paid to Mr. Red against bill payable were debited by mistake to Mr. Green's account and included in the list of debtors.
- Travelling expenses paid to sales representative ₹5,000 for the month of March 2020 were debited to his personal account and included in the list of Sundry debtors.
- Depreciation on furniture and fittings shall be provided at 10%p.a.
- Provide for doubtful debts at 5% on sundry debtors.
- Goods costing ₹1,500 used by proprietor.
- Salaries included 12,000 paid to sales representative who is further entitled to a commission of 5% on net sales





**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 10<sup>th</sup> October 2023 **SET - A**  
Name of the Paper : Financial Management  
Name of the Course : B. Com (Hons.)  
Semester : III  
Faculty Name : Harmanpreet Kaur  
**Duration : 75 min.**

**Maximum Marks: 25**

1. "Wealth maximization is a better criterion than profit maximization." Do you agree? Explain. **5**
2. Bharati Airtel is planning to finance ₹ 40,00,000 for its 5G network coverage in different parts of a country. The company has already made 20% down payment and borrows remainder from bank at an interest of 9% p.a. The loan is to be paid in 10 equal installments beginning 5 years from now. What is the size of required annual payments? **5**
3. A machine purchased 6 years back for ₹ 1,50,000 has been depreciated to book value of ₹ 90,000. It originally had a projected life of 15 years (salvage nil). There is a proposal to replace this machine. A new machine will cost ₹ 2,50,000 and result in reduction of operating cost by ₹ 30,000 p.a. for next nine years. The existing machine can now be scrapped away for ₹ 50,000. The new machine will also be depreciated over 9 years period as per SLM with salvage value of ₹ 25,000. The current income-tax is 30% and cost of capital is 10%. Should the company replace the existing machine? **10**

**OR**

A company is considering the replacement of existing machinery. The company is faced with 2 alternatives. The cash flows after tax for different years are as follows: **(in lakhs of ₹)**

Year	0	1	2	3	4	5
Machine A	-25	-	5	20	14	14
Machine B	-40	10	14	16	17	15

The company's minimum required rate of return is 10%. Find out (i) Payback Period (ii) IRR (iii) NPV and (iv) Profitability Index **10**

4. Explain Payback period method of capital budgeting. How does it differ from Profitability index? **5**

**OR**

What is the relevance of time value of money in financial decision making?

**5**

*Harmanpreet Kaur*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

Date of Test : 10<sup>th</sup> October 2023 **SET - B**  
Name of the Paper : Financial Management  
Name of the Course : B. Com (Hons.)  
Semester : III  
Faculty Name : Harmanpreet Kaur  
**Duration : 75 min.**

**Maximum Marks: 25**

1. "Financial management is concerned with solution of three major decisions- the investment decision, the financing decision and the dividend decision". Explain the statement highlighting the inter-relationship amongst these decisions. **5**
2. A company borrowed a loan of ₹ 4, 00, 000 at the rate of 10 per cent and the repayment will be made in five equal installments starting from the end of fourth year. Calculate the annual repayment installment. **5**

3. A company is considering which of two mutually exclusive projects it should under-take. The company anticipates a cost of capital of 16% and net after tax cash flows of the projects are as follows: (**₹ in Lakhs**)

Year	0	1	2	3	4	5
Project X	(25)	-	5	20	14	6
Project Y	(40)	10	14	16	17	8

REQUIRED: (i) Calculate the Payback period, NPV, Profitability index and IRR of the project. (ii) State with reasons, which project you would recommend and Why? **10**

**OR**

Binani Ltd. purchased a machinery 3 years ago at a cost of ₹ 35, 000. At that time machine was expected to have a life of 7 years and nil scrap value after its economic life. The annual cash inflow before depreciation and tax is ₹ 22, 000. Finance manager wants to replace it with a new machine having annual cash inflow before depreciation and tax as ₹ 30, 000. Cost of new machine is ₹ 50, 000 and its estimated life is 4 years with a scrap value of ₹ 2, 000. Present scrap value of old machine is ₹ 10, 000. SLM basis of depreciation is used by the company. Corporate tax rate is 35%. Cost of capital is 12%. Find out different cash flows associated with proposal. Advise finance manager regarding acceptability of the proposal. **10**

4. "A rupee of today is not equal to the rupee of tomorrow". Explain. **5**

**OR**

What is Profitability index? Which is superior ranking criteria- PI or NPV? Give reasons. **5**

*Harmanpreet Kaur*

# SHIVAJI COLLEGE, UNIVERSITY OF DELHI

## INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 01<sup>st</sup> December 2023  
 Name of the Paper : Financial Management  
 Name of the Course : B. Com (Hons)  
 Semester : III  
 Faculty Name : Harmanpreet Kaur  
 Duration : 1hr

Maximum Marks: 25

Attempt any 2 question from question 1-4 and attempt any one question from 5-6.

Ques 1

XYZ Ltd. is evaluating two financing plans. Assuming a 50% tax rate and an expected EBIT of ₹ 4 lakh, calculate:

- The EPS for each plan,
- The financial break-even point for each plan,
- At what level of EBIT would the company be indifferent about which of these two plans is selected.

	Plan A	Plan B
Bonds	₹ 80,000 at 9%	₹ 1,50,000 at 10%
10% Preference stock	4,000 shares of ₹ 60 each	2,000 shares of ₹ 70 each
Common stocks	20,000 shares	23,000 shares

Ques 2

There are two firms which are identical in all respects except in terms of their capital structure as can be observed from the details given below:

Particulars	Levered company (L Ltd.)	Unlevered company (U Ltd.)
EBIT	₹ 1,00,000	₹ 1,00,000
Debt @ 10%	₹ 5,00,000	-
Equity Capitalization rate (k <sub>e</sub> )	16%	12.5%

Calculate the value of the two firms and explain how an arbitrage process would be initiated according to MM Approach of capital structure. When will this process stop?

Harmanpreet Kaur.



Ques 3: A capital structure of the firm is given below :-

Particulars	Book Value	Market Value
Equity Capital (30,000 shares of ₹ 10 each)	3,00,000	4,80,000
12% Preference capital (600 shares of ₹ 100 each)	60,000	70,000
Reserves and Surplus	1,50,000	-
Debentures (2000 debentures of ₹ 100 each carrying 12% interest)	2,00,000	1,90,000
	7,10,000	7,40,000

The expected dividend per share is ₹ 1.50 and the dividend per share is expected to grow at a rate of 8 per cent forever. Preference shares are redeemable after 5 years at par whereas debentures are redeemable after 6 years at par. The tax rate for the company is 50 per cent.

You are required to compute the weighted average cost of capital (WACC) using market value weights.

Ques 4 :-

A company is considering computerization of its inventory and billing procedures at a cost of ₹ 2,00,000. Installation charges are ₹ 50,000. These outlays will be depreciated on a straight-line basis to zero book value which will also be its salvage value at the end of its life of 5 years. The new system will require two Computer specialists with annual salaries of ₹ 40,000 per person. It is also estimated that annual maintenance expenses of ₹ 12,000 will have to be incurred. The new system will lead to reduced production delays, thus saving ₹ 20,000 annually. It will also help to avoid stock out cost of ₹ 25,000 per year. Timely billing will increase inflow by ₹ 8,000 per year. Six clerical employees, with annual salaries of ₹ 20,000 each, will also become redundant. The company's tax rate is 30% and required rate of return is 12%. Evaluate the project. What will be your decision if salvage value is taken as ₹ 30,000 for purpose of calculating depreciation, even though the machine will be worthless in terms of resale value after 5 years?

Ques 5 "Financial Management is concerned with the solutions of three major decisions a firm must make, the investment, the financing and the dividend decisions." Explain this statement highlighting the inter-relationship amongst these decisions.

Ques 6 Why is the consideration of time important in financial decision making? How can time be adjusted?

Harmanshree Kaur.

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course : B. COM (HONS) Semester : III  
Name of the Paper : FINANCIAL MANAGEMENT Maximum Marks : 12  
Faculty Name : HARMANPREET KAUR Last Date of Submission: 28/11/2023

Students were asked to solve the question paper of Class Test-1

Even Roll No.'s to attempt SET-A

1. "Wealth maximization is a better criterion than profit maximization." Do you agree? Explain. 5
2. Bharati Airtel is planning to finance ₹ 40,00,000 for its 5G network coverage in different parts of a country. The company has already made 20% down payment and borrows remainder from bank at an interest of 9% p.a. The loan is to be paid in 10 equal installments beginning 5 years from now. What is the size of required annual payments? 5
3. A machine purchased 6 years back for ₹ 1,50,000 has been depreciated to book value of ₹ 90,000. It originally had a projected life of 15 years (salvage nil). There is a proposal to replace this machine. A new machine will cost ₹ 2,50,000 and result in reduction of operating cost by ₹ 30,000 p.a. for next nine years. The existing machine can now be scrapped away for ₹ 50,000. The new machine will also be depreciated over 9 years period as per SLM with salvage value of ₹ 25,000. The current income-tax is 30% and cost of capital is 10%. Should the company replace the existing machine? 10

**OR**

A company is considering the replacement of existing machinery. The company is faced with 2 alternatives. The cash flows after tax for different years are as follows: (in lakhs of ₹)

Year	0	1	2	3	4	5
Machine A	-25	-	5	20	14	14
Machine B	-40	10	14	16	17	15

The company's minimum required rate of return is 10%. Find out (i) Payback Period (ii) IRR (iii) NPV and (iv) Profitability Index 10

4. Explain Payback period method of capital budgeting. How does it differ from Profitability index? 5

**OR**

What is the relevance of time value of money in financial decision making? 5

*Harmanpreet Kaur*



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course : B. COM (HONS) Semester : III  
Name of the Paper : FINANCIAL MANAGEMENT Maximum Marks : 12  
Faculty Name : HARMANPREET KAUR Last Date of Submission: 28/11/2023

Students were asked to solve the question paper of Class Test-1

Odd Roll No.'s to attempt SET-B

1. "Financial management is concerned with solution of three major decisions- the investment decision, the financing decision and the dividend decision". Explain the statement highlighting the inter-relationship amongst these decisions. 5

2. A company borrowed a loan of ₹ 4, 00, 000 at the rate of 10 per cent and the repayment will be made in five equal installments starting from the end of fourth year. Calculate the annual repayment installment. 5

3. A company is considering which of two mutually exclusive projects it should under-take. The company anticipates a cost of capital of 16% and net after tax cash flows of the projects are as follows: (₹ in Lakhs)

Year	0	1	2	3	4	5
Project X	(25)	-	5	20	14	6
Project Y	(40)	10	14	16	17	8

REQUIRED: (i) Calculate the Payback period, NPV, Profitability index and IRR of the project. (ii) State with reasons, which project you would recommend and Why? 10

**OR**

Binani Ltd. purchased a machinery 3 years ago at a cost of ₹ 35, 000. At that time machine was expected to have a life of 7 years and nil scrap value after its economic life. The annual cash inflow before depreciation and tax is ₹ 22, 000. Finance manager wants to replace it with a new machine having annual cash inflow before depreciation and tax as ₹ 30, 000. Cost of new machine is ₹ 50, 000 and its estimated life is 4 years with a scrap value of ₹ 2, 000. Present scrap value of old machine is ₹ 10, 000. SLM basis of depreciation is used by the company. Corporate tax rate is 35%. Cost of capital is 12%. Find out different cash flows associated with proposal. Advise finance manager regarding acceptability of the proposal. 10

4. "A rupee of today is not equal to the rupee of tomorrow". Explain. 5

**OR**

What is Profitability index? Which is superior ranking criteria- PI or NPV? Give reasons. 5

*Harmanpreet Kaur*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

(Academic Year 2023-24)

Date of Test : 09<sup>th</sup> October 2023  
Name of the Paper : Financial Management  
Name of the Course : B. Com (Prog)  
Semester : III  
Faculty Name : Harmanpreet Kaur  
Duration : 1hr

SET - A

Maximum Marks: 20

1. "Wealth maximization is a better criterion than profit maximization." Do you agree? Explain. 5
2. Mr. Mohan is considering in making an investment in a 10 year savings bond that pays 10% p.a. interest on its principal value of ₹ 1, 000. Mr. Mohan will receive a periodic interest amount for 10 years followed by a principal repayment at the time of maturity. What should be the maximum purchase price that needs to be paid for this bond if Mr. Mohan requires 8% rate of return. 5
3. The management of X Co. Ltd. is considering the replacement of a machine which has a book value of ₹ 25, 000 and present sale value of ₹ 8, 000. The machine has been depreciated on SLM basis at ₹ 5, 000 per annum and is still has useful life of 5 years, but will have no scrap value at the end of 5 years.

A new machine having a useful life of 5 years and a scrap value of ₹ 10, 000 at the end of 5<sup>th</sup> year, is available for ₹ 1, 00, 000. New machine will result in cost saving of ₹ 20, 000 per annum in operating costs at the present level of production. The capacity of new machine is more than the old machine which would bring additional contribution of ₹ 25, 000 per annum (after meeting incremental cost of production and sale). The new machine if installed would be depreciated on SLM basis. The current income-tax is 55% and cost of capital is 20%. Should the company replace the existing machine? 10

OR

A company requires an initial investment of ₹ 80, 000. Depreciation is provided on SLM basis. The earnings after tax for different years are as follows:

Year	1	2	3	4	5
EAT (₹)	9000	12000	15000	18000	20000

The company's minimum required rate of return is 15%. Find out (i) Payback Period (ii) ARR (iii) NPV and (iv) Profitability Index 10

*Harmanpreet Kaur.*

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST**

**(Academic Year 2023-24)**

**SET - B**

Date of Test : 09<sup>th</sup> October 2023  
Name of the Paper : Financial Management  
Name of the Course : B. Com (Prog)  
Semester : III  
Faculty Name : Harmanpreet Kaur  
Duration : 1 hr

**Maximum Marks: 20**

1. "Financial management is concerned with solution of three major decisions- the investment decision, the financing decision and the dividend decision". Explain the statement highlighting the inter-relationship amongst these decisions. 5
2. Mr. Mohan plans to buy a house worth ₹ 50, 00,000 on his 25<sup>th</sup> birthday. Today is his 15<sup>th</sup> birthday. He wishes to know the amount which he should deposit in a fund each year at a given interest rate of 8% p.a. so as to accumulate ₹ 50, 00,000 at the time of his 25<sup>th</sup> birthday. Assume payments are to be made at the beginning of the year. 5
3. A company is considering which of two mutually exclusive projects it should under-take. The company anticipates a cost of capital of 10% and net after tax cash flows of the projects are as follows: (₹ '000)

Year	0	1	2	3	4	5
Project X	(200)	35	80	90	75	20
Project Y	(200)	218	10	10	4	3

**REQUIRED:** (i) Calculate the NPV and IRR of the project. (ii) State with reasons, which project you would recommend and Why? 10

**OR**

Binani Ltd. purchased a machinery 3 years ago at a cost of ₹ 35, 000. At that time machine was expected to have a life of 7 years and nil scrap value after its economic life. The annual cash inflow before depreciation and tax is ₹ 22, 000. Finance manager wants to replace it with a new machine having annual cash inflow before depreciation and tax as ₹ 30, 000. Cost of new machine is ₹ 50, 000 and its estimated life is 4 years with a scrap value of ₹ 2, 000. Present scrap value of old machine is ₹ 10, 000. SLM basis of depreciation is used by the company. Corporate tax rate is 35%. Cost of capital is 12%. Find out different cash flows associated with proposal. Advise finance manager regarding acceptability of the proposal. 10

*Harmanpreet Kaur .*



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**  
**INTERNAL TEST**  
**(Academic Year 2023-24)**

Date of Test : 23<sup>rd</sup> November 2023  
 Name of the Paper : Financial Management  
 Name of the Course : B. Com (Prog)  
 Semester : III  
 Faculty Name : Harmanpreet Kaur  
 Duration : 1hr

Maximum Marks: 25

Attempt any 2 question from question 1-4 and attempt any one question from 5-6.

Q1

(b) XYZ Ltd. is evaluating two financing plans. Assuming a 50% tax rate and an expected EBIT of ₹ 4 lakh, calculate:

- (i) The EPS for each plan,
- (ii) The financial break-even point for each plan,
- (iii) At what level of EBIT would the company be indifferent about which of these two plans is selected.

	Plan A	Plan B
Bonds	₹ 80,000 at 9%	₹ 1,50,000 at 10%
10% Preference stock	4,000 shares of ₹ 60 each	2,000 shares of ₹ 70 each
Common stocks	20,000 shares	23,000 shares

Q2

There are two firms which are identical in all respects except in terms of their capital structure as can be observed from the details given below:

Particulars	Levered company (L Ltd.)	Unlevered company (U Ltd.)
EBIT	₹ 1,00,000	₹ 1,00,000
Debt @ 10%	₹ 5,00,000	-
Equity Capitalization rate (k <sub>e</sub> )	16%	12.5%

Calculate the value of the two firms and explain how an arbitrage process would be initiated according to MM Approach of capital structure. When will this process stop?

Harmanpreet Kaur.



Q3

Particulars	Book Value	Market Value
Equity Capital (30,000 shares of ₹ 10 each)	3,00,000	4,80,000
12% Preference capital (600 shares of ₹ 100 each)	60,000	70,000
Reserves and Surplus	1,50,000	-
Debentures (2000 debentures of ₹ 100 each carrying 12% interest)	2,00,000	1,90,000
	7,10,000	7,40,000

The expected dividend per share is ₹ 1.50 and the dividend per share is expected to grow at a rate of 8 per cent forever. Preference shares are redeemable after 5 years at par whereas debentures are redeemable after 6 years at par. The tax rate for the company is 50 per cent.

You are required to compute the weighted average cost of capital (WACC) using market value weights.

Q4

(b) A company is considering computerization of its inventory and billing procedures at a cost of ₹ 2,00,000. Installation charges are ₹ 50,000. These outlays will be depreciated on a straight-line basis to zero book value which will also be its salvage value at the end of its life of 5 years. The new system will require two Computer specialists with annual salaries of ₹ 40,000 per person. It is also estimated that annual maintenance expenses of ₹ 12,000 will have to be incurred. The new system will lead to reduced production delays, thus saving ₹ 20,000 annually. It will also help to avoid stock out cost of ₹ 25,000 per year. Timely billing will increase inflow by ₹ 8,000 per year. Six clerical employees, with annual salaries of ₹ 20,000 each, will also become redundant. The company's tax rate is 30% and required rate of return is 12%. Evaluate the project. What will be your decision if salvage value is taken as ₹ 30,000 for purpose of calculating depreciation, even though the machine will be worthless in terms of resale value after 5 years?

Q5

"Financial Management is concerned with the solutions of three major decisions a firm must make, the investment, the financing and the dividend decisions." Explain this statement highlighting the inter-relationship amongst these decisions.

Q6

Why is the consideration of time important in financial decision making? How can time be adjusted?

Harmanpreet Kaur

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course : B. COM (PROG) Semester : III  
Name of the Paper : FINANCIAL MANAGEMENT Maximum Marks : 12  
Faculty Name : HARMANPREET KAUR Last Date of Submission: 23/11/2023

Students were asked to solve the question paper of Class Test-1

Even Roll No.'s to attempt SET-A

1. "Wealth maximization is a better criterion than profit maximization." Do you agree? Explain. 5
2. Mr. Mohan is considering in making an investment in a 10 year savings bond that pays 10% p.a. interest on its principal value of ₹ 1, 000. Mr. Mohan will receive a periodic interest amount for 10 years followed by a principal repayment at the time of maturity. What should be the maximum purchase price that needs to be paid for this bond if Mr. Mohan requires 8% rate of return. 5
3. The management of X Co. Ltd. is considering the replacement of a machine which has a book value of ₹ 25, 000 and present sale value of ₹ 8, 000. The machine has been depreciated on SLM basis at ₹ 5, 000 per annum and is still has useful life of 5 years, but will have no scrap value at the end of 5 years.

A new machine having a useful life of 5 years and a scrap value of ₹ 10, 000 at the end of 5<sup>th</sup> year, is available for ₹ 1, 00, 000. New machine will result in cost saving of ₹ 20, 000 per annum in operating costs at the present level of production. The capacity of new machine is more than the old machine which would bring additional contribution of ₹ 25, 000 per annum (after meeting incremental cost of production and sale). The new machine if installed would be depreciated on SLM basis. The current income-tax is 55% and cost of capital is 20%. Should the company replace the existing machine? 10

**OR**

A company requires an initial investment of ₹ 80, 000. Depreciation is provided on SLM basis. The earnings after tax for different years are as follows:

Year	1	2	3	4	5
EAT (₹)	9000	12000	15000	18000	20000

The company's minimum required rate of return is 15%. Find out (i) Payback Period (ii) ARR (iii) NPV and (iv) Profitability Index 10

*Harmanpreet Kaur.*



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course : B. COM (PROG) Semester : III  
Name of the Paper : FINANCIAL MANAGEMENT Maximum Marks : 12  
Faculty Name : HARMANPREET KAUR Last Date of Submission: 23/11/2023

Students were asked to solve the question paper of Class Test-1

Odd Roll No.'s to attempt SET-B

1. "Financial management is concerned with solution of three major decisions- the investment decision, the financing decision and the dividend decision". Explain the statement highlighting the inter-relationship amongst these decisions. 5
2. Mr. Mohan plans to buy a house worth ₹ 50, 00,000 on his 25<sup>th</sup> birthday. Today is his 15<sup>th</sup> birthday. He wishes to know the amount which he should deposit in a fund each year at a given interest rate of 8% p.a. so as to accumulate ₹ 50, 00,000 at the time of his 25<sup>th</sup> birthday. Assume payments are to be made at the beginning of the year. 5
3. A company is considering which of two mutually exclusive projects it should under-take. The company anticipates a cost of capital of 10% and net after tax cash flows of the projects are as follows: (₹ '000)

Year	0	1	2	3	4	5
Project X	(200)	35	80	90	75	20
Project Y	(200)	218	10	10	4	3

REQUIRED: (i) Calculate the NPV and IRR of the project. (ii) State with reasons, which project you would recommend and Why? 10

**OR**

Binani Ltd. purchased a machinery 3 years ago at a cost of ₹ 35, 000. At that time machine was expected to have a life of 7 years and nil scrap value after its economic life. The annual cash inflow before depreciation and tax is ₹ 22, 000. Finance manager wants to replace it with a new machine having annual cash inflow before depreciation and tax as ₹ 30, 000. Cost of new machine is ₹ 50, 000 and its estimated life is 4 years with a scrap value of ₹ 2, 000. Present scrap value of old machine is ₹ 10, 000. SLM basis of depreciation is used by the company. Corporate tax rate is 35%. Cost of capital is 12%. Find out different cash flows associated with proposal. Advise finance manager regarding acceptability of the proposal. 10

*Harmanpreet Kaur .*

# Internal Examination B.Com Prog. 1<sup>st</sup> Semester Financial Accounting

M.M 50 Time- 2 Hrs.

## Attempt Any 3 Questions.

### Question No. 1

A company provides depreciation on plant and machinery at 20% per annum on reducing balance method. On April 1, 2019, the balance of Plant and Machinery Account was ₹ 5,00,000. It was discovered in 2019-20 that:

- (i) ₹ 25,000 being repairs to machinery incurred on June 30, 2017 had been capitalised.
- (ii) ₹ 50,000 being cost of a machine purchased on October 1, 2016 had been treated as ordinary goods.

Management wants to correct the mistakes while preparing accounts for the year ending March 31, 2020. A plant that costed ₹ 40,000 on September 30, 2018 was scrapped and replaced with a modern plant on 31 December, 2019 by spending ₹ 60,000. Calculate the amount of depreciation for the year ended March 31, 2020. Also prepare machinery account upto March 31, 2020.

### Question No. 2

A company started its business on 1st January, 2021. It purchased and used raw material during the year 2021 as stated below:

January 10	Purchased 800 Kgs @ ₹ 62 per kg.
February 28	Purchased 1,200 kgs @ ₹ 57 per kg.
March 10	Issued 1,000 kgs.
March 26	Issued 500 kgs.
May 20	Purchased 900 kgs @ ₹ 65 per kg.
June 28	Issued 600 kgs.

Calculate the value of closing stock of raw materials on June 30 according to

- (i) Last in First out basis, and
- (ii) Weighted average basis, using perpetual inventory system.

### Question No. 3

The owner of a departmental store wishes to calculate the profits from three departments namely **Radios**, **Refrigerators** and **Washing Machines** separately for the month of **January 2021**. He informs that the gross profit on sale for the three departments are 50%, 40% and 30% respectively on turnover. Indirect expenses are charged in proportion to the department's turnover. The following figures have been extracted from each department

	<b>Radios</b> ₹	<b>Refrigerators</b> ₹	<b>Washing Machines</b> ₹
Stock 1-1-2021	2,00,000	2,80,000	1,50,000
Purchases for January 2021	3,00,000	4,00,00	4,50,000
Direct Expenses	40,500	30,400	15,200
Sales	4,50,000	5,40,000	3,50,000

Total indirect expenses for the month of **January** including those relating to other departments were ₹ 55,000 on a total sales of ₹ 20,50,000. Prepare Departmental Trading And Profit and Loss Account to ascertain the gross profit and net profit after making 10% reserve on the stock at the end in each department.

# Internal Examination B.Com Prog. 1<sup>st</sup> Semester Financial Accounting

M.M 50 Time- 2 Hrs.

## Question No. 4

Modern Shoe Stores has an old established branch at Chandigarh. Goods are invoiced to the branch at 20% profit on sales, the branch having been instructed to send all cash daily to the head office. All expenses are paid by the head office except petty expenses which are met by the branch manager. From the following particulars, you are required to draw up branch account as it would appear in the books of the Head Office, i.e., Modern Shoe Stores :

	₹
Stock on January 1, 2020 (Invoice Price)	15,000
Sundry Debtors on January 1, 2020	9,000
Cash in hand on January 1, 2020	400
Office Furniture on January 1, 2020	1,200
Goods supplied by the Head Office (Invoice Price)	80,000
Goods Returned to Head Office	1,000
Goods Returned by Debtors	480
Cash Received from Debtors	30,000
Cash Sales	50,000
Credit Sales	30,000
Discount Allowed	300
Expenses Paid by the Head Office :	
Rent	1,200
Salary	2,400
Stationery and Printing	300
Petty Expenses paid by the Branch Manager	3,900
Provide depreciation on furniture @ 10% p.a.	280
Rent outstanding	500
Stock on 31.12.2020 (Invoice Price)	14,000

**Solution :**

## Question No. 5

The following is the trial balance extracted from the books of Akhilesh as on 30 September 2020 :

Particulars	Debit Amount ₹	Credit Amount ₹
Capital Account	—	1,00,000
Plant and Machinery	78,000	—
Furniture	2,000	—
Purchases and Sales	60,000	1,27,000
Returns	1,000	750
Opening stock	30,000	—
Discount	425	800
Sundry Debtors/Creditors	45,000	25,000
Salaries	7,550	—
Manufacturing wages	10,000	—
Carriage outwards	1,200	—
Provision for doubtful debts	—	525
Rent, rates and taxes	10,000	—
Advertisements	2,000	—
Cash	6,900	—
	2,54,075	2,54,075

Prepare trading and profit and loss account for the year ended 30 September 2020 and a balance sheet on that date after taking into account the following adjustments:

- Closing stock was valued at ₹ 34,220.
- Provision for doubtful debts is to be kept at ₹ 500
- Depreciate plant and machinery @ 10% p.a.
- The proprietor has taken goods worth ₹ 5,000 for personal use and additionally distributed goods worth ₹ 1,000 as samples.
- Purchase of furniture ₹ 920 has been passed through purchases book.
- On 30th September, 2020, it was decided by the management to revalue the machine at ₹ 75,000 before charging depreciation.

Financial accounting  
assignment

B.Com (p) I  
Sem.23-24

Q1 What are IFRS how they differ from IND-AS.

Q2. Differentiate between periodic and perpetual inventory system.



The following is the Trial Balance of Sh. Siya Ram as at 31st March entries, Final Accounts and Balance Sheet from the same :—

Dr. Balances	₹	Cr. Balances
Materials Purchased	1,15,725	Sales
Administration Expenses	16,725	Outstanding Wages
Wages	42,775	Creditors
Freight	5,100	Capital
Rent	1,800	Bank
Petty Cash	175	Loan on Mortgage
Debtors	42,400	Income from Investments
Gift to Wife	2,500	Reserve Fund
Prize Distributed	200	
Commission Paid	1,000	
Commission Paid in Advance	400	
Mortgage Interest	1,600	
Loose Tools	5,000	
Investments	8,500	
Plant	60,000	
Furniture	7,200	
Leasehold Property	50,000	
Patents	2,000	
Depreciation on Furniture	800	
Suspense Account	2,080	
	<u>3,65,980</u>	

#### Adjustments :—

1. Closing Stock amounted to ₹20,000.
2. Included in Debtors are ₹8,000 due from Govind and included in Govind.
3. Goods Costing ₹5,000 were sent to a Customer on 'Sale on Approval' basis on 1st March, 2018 and had been recorded in the books as actual sales.
4. Make a provision for doubtful debts at 5% on debtors.
5. 1/5th of Loose Tools are to be written off this year.



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST (Academic Year 2023-24)**

Date of Test : 11<sup>th</sup> October 2023

Name of the Paper : Business Mathematics

Name of the Course : Bcom Hons.

Semester : 3rd

Faculty Name : Rachna soni

**Duration : 1hr**

**Maximum Marks: 12**

**QUES1**

Consider an economy which has only three sectors X, Y and Z. For each tonne of X produced, 0.1 tonne of X and 0.4 tonne of Z is required. To produce 1 tonne of Y, 0.2 tonne of X and 0.2 tonne of Y is required only. To produce 1 tonne of Z, 0.3 tonne of Y and 0.3 tonne of Z is only required. In a particular year the final demand is 2 million tone for X, 4 million tone for Z and 20 million tonne for Y. Construct an input-output model for the economy and compute the output needed from each of the three sectors to meet the final demand.

If [2, 3, 4] is the labour required to produce a unit of X, Y, and Z and rate is Rs. 40 per labour day, calculate total labour days required and the total value added. (6)

**OR**

A. An amount of Rs.70,000 is placed in three different savings accounts with annual interest rates of 5%, 8% and 8.5%. The total annual yield from these accounts is Rs.5,500. Equal amounts has been placed in the 5% and 8% saving accounts. Using matrices, calculate amounts placed in each account using cramer rule. (4)

B. The prices of three goods X, Y, and Z in a shop are Rs.10, Rs.12 and Rs.20 respectively. Customer A buys 10 units of X, 8 of Y and 4 units of Z. Customer B buys 9 units of X, 6 units of Y and 5 units of Z. Express the information in matrices and compute the amount spent by each of the two customers using application of matrices. (2)

**Faculty Signature:**



## QUES 2

A factory manufactures three products, A, B, and C. Each product requires the use of two machines, Machine I and Machine II. The total hours available, respectively, on Machine I and Machine II per month are 180 and 300. The time requirements and profit per unit for each product are listed below.

	A	B	C
Machine I	1	2	2
Machine II	2	2	4
Profit	20	30	40

How many units of each product should be manufactured to maximize profit using simplex method, and what is the maximum profit? (6)

**Or**

Solve the given problem using simplex method and find optimal solution

$$\text{MIN } Z = 5X + 8Y$$

$$X + Y = 5$$

$$X \leq 4$$

$$Y \geq 2$$

$$X, Y \geq 0$$

(i) Does the problem have alternative optimal solution?

(ii) Is this solution degenerate?

(iii) Indicate the shadow prices of the three resources.

(iv) If a customer is prepared to pay higher price for x, how much should the price be increased so that the company's profit remains unchanged? (6)

Faculty Signature:



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST (Academic Year 2023-24)**

Date of Test : 2<sup>nd</sup> November 2023

Name of the Paper : Business Mathematics

Name of the Course : Bcom Hons.

Semester : 3rd

Faculty Name : Rachna Soni

**Duration : 1hr**

**Maximum Marks: 12**

**QUES 1**

A monopolist has the following demand and average cost functions:  $p = 50 - x/3$  and  $AC = 0.5x + 10 + 400/x$ , where  $p$  is price and  $x$  is quantity.

- (i) Find what is elasticity of demand when  $p = 30$ .
- (ii) Find out TR and TC function
- (iii) Determine the level of output at which profit will be maximum. (6)

**OR**

A factory follows an economic order quantity system for maintaining stocks of one of its component requirement. The annual demand is for 24,000 units, the cost of placing order is rs 300, and the component cost is rs 60 per unit. The carrying cost is 24% of the value of average inventory held during the year. Determine the EOQ, minimum total cost and the optimal interval for placing orders, assuming a year is equivalent to 360 days. What discount rate the supplier should offer to make the purchase of 800 units equally attractive as the purchase of EOQ? (6)

**QUES 2**

A firm is engaged in producing two products A and B. Each unit of product A requires 3 kg of raw materials and 2 labour hours for processing, whereas each unit of B requires 2 kg of raw materials and 3 labour hours for the same type. Every day, the firm has an availability of 70 kg of raw materials and 80 labour hours. One unit of product A, when sold yields 50 and one unit of product B, when sold yields 40 as profit. Formulate it as a linear programming problem to determine the optimal level of production using simplex method.

- (i) Write the optimal product mix and the profit contribution shown by the above solution.
- (ii) Does the problem have alternative optimal solution? If so, show one such solution.
- (iii) Indicate the shadow prices of three departments. (6)

**Faculty Signature:**



**OR**

Chemco Limited must produce exactly 1200 kg of mixture of Chemical A and Chemical B to be delivered to a customer. Chemical A costs ₹60 per kg and Chemical B costs 80 per kg. No more than 400 kg of Chemical A and no less than 400 kg of Chemical B must be used. Formulate this as a linear programming problem and determine the least cost blend of the two ingredients using simplex method.

(i) Write the optimal product mix and the profit contribution shown by the above solution.

(ii) Does the problem have alternative optimal solution? If so, show one such solution.

(iii) Indicate the shadow prices of three departments. (6)

**Faculty Signature:**

A handwritten signature in blue ink, appearing to be 'Soni', with a long horizontal stroke extending to the right.

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST (Academic Year 2023-24)\**

Date of Test : 27<sup>th</sup> October 2023

Name of the Paper : Business law

Name of the Course : Bcom Hons.

Semester : 1st

Faculty Name : Rachna soni

**Duration : 1hr**

**Maximum Marks: 12**

**SECTION A**

Q1. State with reason whether the following statements are true or false (attempt any 2):

- (a) A void contract is one which is void ab initio
- (b) Communication of offer is complete when the letter is posted
- (c) Lottery's authorised by government are not waiting agreements
- (d) Inadequacy of consideration will make an agreement void (2x2=4)

Q2. Define undue influence. How does it differ from Coercion?

OR

Discuss the case of Novation and Remission as a mode of discharge of contract by giving suitable examples? (8)

Faculty Signature:



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**INTERNAL TEST (Academic Year 2023-24)**

Date of Test : 27<sup>th</sup> October 2023

Name of the Paper : Business law

Name of the Course : Bcom Hons.

Semester : 1st

Faculty Name : Rachna soni

**Duration : 1hr**

**Maximum Marks: 12**

**SECTION B**

Q3. X advertises in a newspaper that he would pay Rs. 1,00,000 to anyone who traces his missing son. Y traced that boy and claimed the amount of reward. State whether Y is entitled to receive the amount of reward if (a) he did not know about the reward, (b) if he knew about the reward~ Defend your choice with reasons.

OR

M lends a type-writer to N, a minor, for typing practice for a period of two months. It was agreed that N would pay monthly hire charges of Rs. 500. At the end of two months, N refuses to pay the hire charges. Can M recover hire charges from N (a) if the typewriter was lent for necessities ? (b) if the typewriter was not lent for necessities ? Discuss (4)

Q4. What do you understand by quasi contractual obligations and state types of Quasi contracts dealt with under the Contract Act?

OR

Discuss in brief the various types of remedies available to aggrieved party for breach of contract as per Indian Contract Act 1872 (8)

Faculty Signature:



**Shivaji College**  
**University of Delhi**  
**B COM H Sem I**  
**Section B**

Assignment Date : 02/11/2023

Submission date : 16/11/2023

Faculty : Rachna Soni

Marks-20

**Write any 2 landmark cases related to your topics.**

Roll no 64-74 offer and acceptance, essentials of a contract

Roll no 75-84 consideration

Roll no 85-94 lawful object,expressively declared void agreements

Roll no 95-104 capacity of parties,quasi contacts

Roll no 105-114 discharge of contract

Roll no 115-128 remedies for discharge of contract

Roll no 129 onwards sale of goods act

**Submit the assignment in a word file and upload it in Google classroom group**





**Programme : B.Com.(Prog.)**

**Course: Financial Management**

**Semester: III**

**Marks: 12**

**Section : B**

**Important Instructions:**

- i. Attempt any two questions given below.
- ii. Each question carries equal marks.

**Q.1.**What do you understand by Capital Budgeting? When do NPV and IRR give conflicting rankings in capital budgeting? Explain with examples.

**Q.2.** Mr. X invested Rs.10,000 Rs.5,000 and Rs.2,000 at the end of 1st, 2nd and 3rd year. Calculate the compounded value of his investment at the end of 3rd year when interest is provided at the rate of 10% compounded annually.

**Q.3.** A project requires an outflow of Rs. 40,000 and the expected inflow generated from the project are:

Year 1: Rs. 10,000

Year 2: Rs. 12,000

Year 3: Rs. 10,000

Year 4: Rs. 7,000

Year 5: Rs. 5,000.

Calculate payback period.

A handwritten signature in black ink, appearing to read 'S. Mond', is written over a horizontal line. The signature is stylized with a large initial 'S' and a long horizontal stroke.

**Course: Finance for Everyone (GE)**

**Programme: B.A.(Hons.)/B.A.(Prog.)/BBE/B.Sc/B.A(Eco.)**

**Semester: I**

**Marks: 12**

**Important Instructions:**

- i. Attempt any two questions given below.
- ii. Each question carries equal marks.

1. What is financial literacy? Explain steps of personal financial planning.
2. Write a short note on any two of the following :
  - a) Kisan Vikas Patra
  - b) Pradhan Mantri Suraksha Bima Yojana
  - c) National Saving Certificate
3. Mr. Jagadish and his wife work with a govt. dept. and draw a monthly salary of ₹ 60,000 and ₹ 50,000 respectively. They have annual agriculture income of ₹ 2,00,000. Mr. Jagadish provides legal services as a lawyer and earns additional income of ₹ 1,50,000 annually. Calculate their total annual income, savings and prepare a family budget. They spend their income under the following heads:

Particulars	Amount per month
Groceries	28000/-
EMI for car	15000/-
Children Fee/ Education	6500/-
Medical Expenses	1200/-
Utilities (Electricity, Water, Cable, Internet)	5500/-
Transportation	4000/-
Recreational Activities	15000/-



**Course: Digital Marketing (SEC)**

**Programme:BA/B.Com/B.Sc.**

**Semester: I**

**Marks: 10**

**Section : C**

**Important Instructions:**

- i. Attempt any two questions given below.
- ii. Each question carries equal marks.

1. Differentiate between digital marketing and traditional marketing
2. What is SEO? Explain different steps of SEO
3. Write a short note on
  - a. Email marketing
  - b. SEM
  - c. Content marketing

A handwritten signature in black ink, appearing to read 'S. Mond', is written over a horizontal line. The signature is stylized with a large initial 'S' and a long horizontal stroke.

**Programme : B.Com.(Prog.)**

**Semester: III**

**Section : B**

**Course: Financial Management**

**Marks: 12**

**Important Instructions:**

- i. Attempt any two questions given below.
- ii. Each assignment carries equal marks.
- iii Last date of assignment submission is **21 November 2023**

**Assignments**

1. Value maximization is preferred objective of financial management than profit maximization.” Justify the statement
2. Differentiate the terms risk and return. Collect real two years data of share prices of a company listed in NSE from the web site [www.nse-india.com](http://www.nse-india.com). Comment on its risk and returns.
3. What do you understand by Capital Budgeting? When do NPV and IRR give conflicting rankings in capital budgeting? Explain with examples.

A handwritten signature in black ink, appearing to read 'Smond', is located at the bottom left of the page. The signature is stylized and written over a light gray rectangular background.

**Course: Finance for Everyone**

**Programme: B.A.(Hons.)/B.A.(Prog.)/BBE/B.Sc/B.A(Eco.)**

**Semester: I**

**Marks: 12**

**Section : A**

**Important Instructions:**

- i. Attempt any four questions given below, assignment 1 and 5 are compulsory.
- ii. Each assignment carries equal marks.
- iii Last date of assignment submission is **20 November 2023**

**Assignments**

1. Visit any bank and post office, to collect information and required documents related to the services offered by these institutions and write in detail procedure for availing of these services.
2. Carry out the comparative analysis of different types of life insurance policies.
3. Carry out the comparative analysis of different types of health insurance policies.
4. Prepare a personal and family budget for three/six/nine/twelve months.
5. Assume you are going to purchase 1,000 shares of two separate companies. Select two different stocks from the NSE Or BSE and follow their price movement over a period of 14 days. (4th November - 18th November 2023) At the close of trading on 18/11/23 you are to sell both of your stocks. Keep a day to day record of your stock's listing recording the opening and closing price for each day of the 14 days. And how much it changed during that day and the total volume of shares traded on that day. (this information is easily obtainable through the internet and phone apps.)

**Requirements**

1. A title page with your name and roll no., name of both stocks, and a relevant picture of each stock
2. Have a separate spreadsheet for each stock showing the date, the opening price, the closing price, and the volume of shares traded that day.
3. At the end of the trading period construct a line graph for each stock to illustrate the changes in the price of each stock.



**Course: Digital Marketing**  
**Programme:BA/B.Com/B.Sc.**

**Semester: I**

**Marks: 20**

**Section : C**

**Important Instructions:**

- i. Attempt any four questions given below.
- ii. Each assignment carries equal marks.
- iii Last date of assignment submission is **20 November 2023**

**Assignments**

1. Create your CV using Canva or any other application.
2. Create any poster using Canva
3. Create a blog with post through Blogger.com
4. Take printout of all and submit it within due date.

A handwritten signature in black ink, appearing to read 'S. Mond', is written over a light gray rectangular background.

## ASSIGNMENT

Interpret the results of any company using statistical measures on the basis of it's previous year's financial account and balance sheet ??

### TEST 1

Q1) A. Why Standard deviation is considered the best measure of dispersion ?

B. Write any three mathematical properties of standard deviation ?

Q2) Compute price index no. For the following data using 1) laspeyer's price index 2) fisher's price index and verify that fisher's ideal index satisfies both time and factor reversal test .

Commodity	Quantity (in kg ) 2007	Value 2007	Qty 2008	Value 2008
A	50	350	60	420
B	120	600	140	700
C	30	330	20	200
D	20	360	15	300
E	5	40	5	50

Q3) The mean and standard deviation of 100 items are found to be 40 and 10. If at the time of calculation, two items are wrongly taken as 30 and 70 instead of 3 & 27. Find the correct mean and correct standard deviation .

### TEST 2

Q1) From the following data ,calculate :

- Two regression coefficients
- Coefficient of correlation
- Two regression equations :
- $N=10$ , sum of  $X = 350$ , sum of  $Y = 310$ , sum of  $(X-35)^2 = 162$ , sum of  $(Y-31)^2 = 222$ , sum of  $(X-35)(Y-31) = 92$

Q2) Two random variables has the regression eq as follows :

$$3x + 2y - 26 = 0$$

$$6x + y - 31 = 0$$

- Find the mean value of  $x$  and  $y$
- Coefficient of correlation
- Standard deviation of  $y$  if variance of  $x$  is 25



Q3) from the following between the ages of husband and wife calculate two regression eq. Find the husband's age when wife's age is 20

Wife age (x )	Husband age (y)	
18	23	
20	25	
22	27	
23	30	
27	32	
28	31	
30	35	

### TEST 3

Q1) Average wages paid to all the workers in a factory was ₹5000. The average wages paid to male and female workers were ₹5200 & ₹4200 respectively. Find the percentage of male and female workers employed in the company .

Q2) following is the distribution of marks obtained by 50 students in stats exam :

Marks ( more than )	No. Of students
0	50
10	46
20	40
30	20
40	10
50	3

Calculate the median marks. If 60% of the students pass the test, find the minimum marks obtained by a pass candidate.

Q3) from the following data find the missing f if median and mode are ₹33.5 and ₹34 resp.

Wages	Frequencies
0-10	4
10-20	16
20-30	?
30-40	?
40-50	?
50-60	6
60-70	4

Total of frequencies = 230

**Programme: B.com prog.**

**Total Marks:12**

**Semester: I**

**Subject: Business organisation and management**

**Section: B**

**Important Instructions: 1. Each question carries equal marks.**

### **TEST**

Question 1. What is the nature and scope of Management? Is Management Science or an art?

Question 2. There have been several cases of cheating of depositors by some finance companies. Do you consider this type of business practices unethical? Elaborate your viewpoint.

Question 3: How is business firm influenced by political and legal environment? How does social environment influence the working of a business?

Question 4: Explain the concept of e-commerce and what are the opportunities in e-commerce?



Mansi

Assistant Prof. (GF), Department of Commerce

Shivaji College, University of Delhi

**Programme: B. Com (Hons.) /BBE**

**Total Marks: 10**

**Semester: I**

**Subject: Digital Marketing (SEC)**

**Section: B**

**Important Instructions: (i) Each question carries equal marks.**

**(ii) Attempt any two questions given below.**

**TEST**

Question 1: Differentiate between SEO and SEM.

Question 2: Define:

- a) Targeting
- b) Ad rotation
- c) Ad extension

Question 3: Explain PPC.



Mansi

Assistant Prof. (GF), Department of Commerce

Shivaji College, University of Delhi

**Total Marks:12**

**Course: Investing in stock market (GE)**

**Semester: III**

**Important Instructions: Each question carries equal marks.**

**Test**

Question 1: Differentiate between Investment & Speculations. can the same asset be held for the investment by one investor & speculation by the other.

Question 2: Differentiate between primary market & secondary market. Is their role competitive to each other?

Question 3: XYZ limited provides you with the following information regards to stock A and stock B. Compute risk and return of stock A & stock B. Which security you would choose.

State	Probability	Return A	Return B
Boom	0.10	10%	15
Normal	0.40	8%	12
Recession	0.50	5%	7



Mansi

Assistant Prof. (GF), Department of Commerce

Shivaji College, University of Delhi

**Shivaji College, University of Delhi**

**Value Added Course (VAC)**

**Subject Name: Emotional Intelligence**

**Semester – III**

**Maximum Marks: 04**

**Time: 1 hour, year: 2023-24**

**Instructions:**

**1. Attempt both the questions which carry equal marks.**

Q1 Consider the scenario where a college student is experiencing high levels of stress due to upcoming exams and a heavy course load. This stress is affecting their sleep and concentration.

- a. Identify two unhealthy ways of dealing with stress that the student should avoid.
- b. Suggest two healthy stress management techniques that the student could use to effectively reduce and manage their stress levels.
- c. Explain how one of the relaxation techniques could be practically implemented by the student in their daily routine.

Q2. Consider the impact of anger on personal and professional relationships.

- a. Identify two potential negative effects that unmanaged anger can have on personal relationships.
- b. Describe two effective strategies for managing anger. Explain how each strategy can contribute to better emotional regulation and positive outcome in interpersonal interactions.

*90/ans!*

**Programme: B. Com (Hons.) /BBE**

**Total Marks: 20**

**Semester: I**

**Subject: Digital Marketing**

**Section: B**

**Important Instructions: Each question carries equal marks.**

**ASSIGNMENT**

Question 1: Create a poster related to food advertisement using Canva or any other application.

Question 2: Create a blog on the topic “Is Sulfate Shampoo Really Bad for Hair”.

Question 3: Create a short video of 15 seconds for the advertisement of any product.

Question 4: Create a google form to check the opinions of the customers regarding your new café.

A handwritten signature in purple ink, appearing to read 'Mansi'.

Mansi

Assistant Prof. (GF), Department of Commerce

Shivaji College, University of Delhi



**Programme: B.com prog.**

**Total Marks:12**

**Semester: I**

**Subject: Business organisation and management**

**Section: B**

**Important Instructions: 1. Each question carries equal marks.**

### **ASSIGNMENT**

Question 1: Explore a case where the company engaged in a successful product diversification strategy. What market trends or consumer demands prompted this move, and how did it contribute to overall growth?

Question 2: Walmart has successfully adopted a cost leadership strategy. Explain.

A handwritten signature in purple ink, appearing to read 'Mansi', is enclosed in a rectangular box.

Mansi

Assistant Prof. (GF), Department of Commerce

Shivaji College, University of Delhi

**Programme: BBE/B. A ECO Hons/B.Sc.**

**Total Marks:4**

**Semester: III**

**Subject: Emotional Intelligence (VAC)**

**Section: B**

**Important Instructions: 1. Each question carries equal marks.**

**2. Attempt any 4 questions given below.**

**ASSIGNMENT**

Question 1: What are the three main components of emotions?

Question 2: What kind of communication will help in conflicting situations?

Question 3: Briefly describe the components of E.I and their impact at the workplace.

Question 4: What are the five types of conflict management?

Question 5: What is retracing or back- tracing?

A handwritten signature in purple ink, appearing to read 'Mansi'.

Mansi

Assistant Prof. (GF), Department of Commerce

Shivaji College, University of Delhi

**SEC- Social Media Marketing**

**Sem- 3**

**(Class Test), 2023-2024**

**Time :1 hour**

**Max. Marks: 04**

**Attempt all the questions.**

- Q1. What is the key objective of social media marketing?
- Q2. What type of content is commonly shared on social media platforms?
- Q3. How can businesses engage with their followers on social media?
- Q4. Which platform is often used for professional networking and B2B marketing?
- Q5. What is the primary purpose of social media advertising?
- Q6. Which platform is known for its character limit and real-time updates?
- Q7. What does the acronym "UGC" stand for in social media marketing?
- Q8. What is the term for the process of optimizing social media profiles and content to increase visibility and engagement?

A handwritten signature in blue ink, appearing to read 'Gauri', with a long horizontal stroke extending to the right.

**Shivaji College, University of Delhi**

**Subject Name: BRAND MANAGEMENT**

**Semester – III**

**Internal assignment**

**Maximum Marks: 12**

**Time: 2 weeks, Year: 2023**

**Instructions:**

**1. Attempt all the questions.**

Q1 Define the term 'Brand'.

Q2. What is brand equity?

Q3. What are brand elements?

Q4. Differentiate product and brand.

Q5. List down the importance of branding to the consumer.

Q6. List down the importance of branding to the manufacturer.

Q7. List down the types of brand name strategies?

Q8. What is branding?

Q9.why brand the product/ service? Or benefits of product?

Q10. What are the functions of brand?

Q11. What are the different types of risks in buying and consuming a product may perceive by consumers?

Q12. What is brand management?



**Shivaji College, University of Delhi**

**Subject Name: BRAND MANAGEMENT**

**Semester – III**

**Class Test**

**Maximum Marks: 12**

**Time: 1 Hour, Year: 2023**

**Instructions:**

**1. Attempt any six questions which carry equal marks.**

Q1 Define the term 'Brand'.

Q2. What is brand equity?

Q3. What are brand elements?

Q4. Differentiate product and brand.

Q5. List down the importance of branding to the management.

Q6. List down the types of brand name strategies?

Q7. What is branding?



**Shivaji College, University of Delhi**

**Value Added Course (VAC)**

**Subject Name: Emotional Intelligence**

**Semester – III**

**Class Test**

**Maximum Marks: 04**

**Time: 1 hour, year: 2023-24**

**Instructions:**

- 1. Attempt both the questions which carry equal marks.**

Q1 Consider the scenario where a college student is experiencing high levels of stress due to upcoming exams and a heavy course load. This stress is affecting their sleep and concentration.

- a. Identify two unhealthy ways of dealing with stress that the student should avoid.
- b. Suggest two healthy stress management techniques that the student could use to effectively reduce and manage their stress levels.
- c. Explain how one of the relaxation techniques could be practically implemented by the student in their daily routine.

Q2. Consider the impact of anger on personal and professional relationships.

- a. Identify two potential negative effects that unmanaged anger can have on personal relationships.
- b. Describe two effective strategies for managing anger. Explain how each strategy can contribute to better emotional regulation and positive outcome in interpersonal interactions.





**Shivaji College, University of Delhi**

**Value Added Course (VAC)**

**Subject Name: Emotional Intelligence**

**Semester – III**

**Internal Assignment**

**Maximum Marks: 04**

**Time: 2 weeks, year: 2023-24**

**Instructions:**

**1. Attempt all the questions.**

1. Mention the three components of emotions.
2. What is retracing or back tracing?
3. What is emotion focused coping?
4. What is negative bias?
5. what is empathy?
6. What is active listening?
7. Which kind of communication will help in a conflicting situation?
8. The impact of EI can be seen at which three levels in an education setting?
9. What is SEL framework?
10. Briefly describe the four components of EI and their impact at workplace.
11. Name the types of well-being given by scholar.
12. What are the mediating factors leading to positive health outcomes due to EI?
13. What is conflict?
14. What are the five styles of conflict management?



**SEC- Social Media Marketing**

**Sem- 3**

**(Internal Assignment), 2023-2024**

**Time : 2 weeks**

**Max. Marks: 04**

**Attempt all the questions.**

Q1. Create a Google Form addressing any issue pertaining to society or college; conduct a survey (at least 30 responses are needed); create a PowerPoint with findings and suggestions.

Q2. Create a 30-second advertisement for any product or service, then post it on any social media network.

3. Create a poster with the theme of a children's fashion show, include all the details and awards, and share it on any social networking site.

A handwritten signature in blue ink, appearing to read 'Gauri', with a long horizontal stroke extending to the right.

**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course	: Value added Course	Semester: I
Name of the Paper	: Financial Literacy	Maximum Marks: 4
Faculty Name	: Ms. Priyanka	Last Date of Submission: 30 <sup>th</sup> October, 23

**Q.1 Write Short notes of Following**

- (a) Financial Discipline
- (b) UPI
- (c) Power of Compounding
- (d) Time value of money



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course : Generic Paper (GE)

Semester: III

Name of the Paper : Investment in Stock Market

**Maximum Marks : 12**

Faculty Name : Ms. Priyanka  
2023

Last Date of Submission: 25<sup>th</sup> Oct,

**Each question carries equal marks.**

**ASSIGNMENT QUESTIONS**

Q1. Describe CRISIL ranking of Mutual funds. How it is useful for investors?

Q.2 Explain Evolution and Growth of Mutual funds Industry in India?



**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL ASSIGNMENT**

**(Academic Year 2023-24)**

Name of the Course	: SEC	Semester	: III
Name of the Paper	: Social Media Marketing	Maximum Marks	: 4
Faculty Name	: Ms. Priyanka	Last Date of Submission:	1Oct,23

**Assignment Questions**

Q1. Identify Social Media Platforms for marketing good, a service , an institution or an Event and a person.

OR

Create a blog /Vlog on any topic of your interest. Measure performance of your blog post.

OR

Examine the twitter handles of Delhi govt or Delhi University and find out how consistent they are in their reaction checks.



**SEC- Social Media Marketing**

**Sem- 3**

**(Class Test), 2023-2024**

**Time :1 hour**

**Max. Marks: 04**

**Attempt all the questions.**

- Q1. What is the key objective of social media marketing?
- Q2. What type of content is commonly shared on social media platforms?
- Q3. How can businesses engage with their followers on social media?
- Q4. Which platform is often used for professional networking and B2B marketing?
- Q5. What is the primary purpose of social media advertising?
- Q6. Which platform is known for its character limit and real-time updates?
- Q7. What does the acronym "UGC" stand for in social media marketing?
- Q8. What is the term for the process of optimizing social media profiles and content to increase visibility and engagement?





**SHIVAJI COLLEGE, UNIVERSITY OF DELHI**

**DEPARTMENT OF COMMERCE**

**INTERNAL TEST (Academic Year 2023-24)**

Name of the Course	: Value Added Course	Semester: I
Name of the Paper	: Financial Literacy	Faculty Name : Ms. Priyanka
Duration	: 1-hour	Maximum Marks: 4
Date of Test	: 28 <sup>th</sup> November 23	

**Q1. Quiz Test through Google form**

Link is here below:

<https://forms.gle/j5DCfLii14EfW7a1A>

**Q2. A Deposited Rs. 10,000 @ 12 % interest Compounded for three years. what would be the amount @ time of Maturity if the interest is quarterly, Annually, and monthly?**

