

# **REMEDIAL LECTURES**

BBI



# Date-28<sup>th</sup> March,2022

## Notice

This is to inform FYBI Students that remedial lectures are scheduled from 4<sup>th</sup> April to 8<sup>th</sup> April,2022 Students are requested to attend the same for better preparation of Examination.

Attendance is Compulsory.



Principal

PRINCIPAL The S.I.A. College of Higher Education DOMBIVLI (E)



# Remedial Lecture Time table

Class-FYBI

Date	Day	Subject	Time
4-4-2022	Monday	Financial Accounting II	12.00 p.m. to 2 p.m.
5-4-2022	Tuesday	Quantitative Methods II	12.00 p.m. to 2 p.m.
6-4-2022	Wednesday	Financial Accounting II	12.00 p.m. to 2 p.m.
7-4-2022	Thursday	Quantitative Methods II	12.00 p.m. to 2 p.m.
8-4-2022	Friday	Financial Accounting II	12.00 p.m. to 2 p.m.

Convener



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## Banking & Insurance Department

#### Slow learners List

Sr.No	Roll No	Name of Student
1	BF21001	AMIN SAMIKSHA SURESH
2	BF21005	chandak rishabh paras
3	BF21006	chaubey nisha vijayshankar
4	BF21007	chauhan nisha giriraj kumar
5	BF21012	Gunjal kirti Dattatray
6	BF21013	Hati Jayashree Govind
7	BF21014	Jaiswal komal jaiprakash
8	BF21015	jaman bhagyalaxmi vitthalrao
9	BF21020	Menon akhil anilkumar
10	BF21021	Misal Sanket Pandurang
11	BF21024	nikam aniket satish
12	BF21025	palav vaishnavi dipak
13	BF21026	pandey beena jayprakash
14	BF21027	panney vaishnavi sachin
15	BF21031	Pol Ankita Dhanaji
16	BF21039	sawant dipti mohan
17	BF21043	shinde prachi vikas
18	BF21044	Shirsat Ajay Ramesh
19	BF21045	singh vandana phooleshwar
20	BF21050	jaiswar sahil shivnath



- -

21	BF21051	MALUSARE TEJAL
		MAHENDRA
22	BF21052	rajak ajinkya munnalal
23	BF21057	mourya shubham ramchandra
24	BF21059	DIDHORE RUTIK ARJUN
25	BF21060	LODHI SANJANA SITARAM
26	BF21061	singh harsh manoj
27	BF21062	gupta pooja rakesh
28	BF21063	yadav preetee rajeshkumar
29	BF21064	das subir pulak
30	BF21066	vaid vikas vijaykumar
31	BF21068	poojari deeksha sanjeev
32	BF21069	vavare akanksha bhimrao
33	BF21070	sharma pinkesh surendra
34	BF21071	vishwakarma amisha arjun
35	BF21075	Velayudhan Aashwin Natarajan
36	BF21076	Velayudhan Natasha Natarajan
37	BF21077	Singh Mayur

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Principal

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# Banking & Insurance Department

# Remedial Lectures Attendance Sheet

Sr.No	Roll No	Name of Student	4-4-2022	5-4-2022	6-4-2022	7 4 2022	
				5-4-2022	0-4-2022	7-4-2022	8-4-2022
1	BF21001	AMIN SAMIKSHA SURESH	Broke.	Ser.	winder	Brailies,	Contra 1
2	BF21005	chandak rishabh paras	Fishaby	Ristoh	Dichoha	Richobh	Rhistoph
3	BF21006	chaubey nisha vijayshankar	Dipa	Micha	Nisha	- Diepa-	Nisha
4	BF21007	chauhan nisha giriraj kumar	Chuben	Auhan	duhan	Muhor	chautan
5	BF21012	Gunjal kirti Dattatray	Vanh	karth	brith	Violit	Latt
6	BF21013	Hati Jayashree Govind	J.Hall.	T. Hody	J. Hati	Jitiati	J. Hall
7	BF21014	Jaiswal komal jaiprakash	Komal	Komal	Komal	Komal	Kanal
8	BF21015	jaman bhagyalaxmi vitthalrao	Bhagralete	Regular	Boyle -	Plaster	noring -
9	BF21020	Menon akhil anilkumar	Alchil	Akhil	AKhil	Alfail	Alxhil
10	BF21021	Misal Sanket Pandurang	Sanket	Santet	Santut	Sanker	Sant
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	BF21025	palav vaishnavi dipak	Real Property	Ruiside.	River	Raining	Diger.
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16	BF21039	sawant dipti mohan		Douti	Fipti		
17	BF21043	shinde prachi vikas	Nhicale,	Nhinde		- tipti-	1 pi
18	BF21044	Shirsat Ajay Ramesh		Minal -	- Alani	- Othinde Alot	ONTROC
19	BF21045	singh vandana phooleshwar	Alor	Singh	Singh	Hof a	Allort Ciab
20	BF21050		Sishimed		9. shinne	Sshinnat	Sight
21	BF21051	MALUSARE TEJAL MAHENDRA	teral	Tetal	Tejal		Tera
22	BF21052	rajak ajinkya munnalal	Aitor	Alto	Alle	Aiki	Arhy
23	BF21057	mourya shubham ramchandra	Shubham	Ahibhom	Shappon		
24	BF21059	DIDHORE RUTIK ARJUN	Rutik	Ruhik	Rutik	Rutik	Buhle
25	BF21060	LODHI SANJANA SITARAM	Sanjani		+		asanjana
26	BF21061	singh harsh manoj	Harsh	Harsh	Haish	Hensh	Bersh
27	BF21062	gupta pooja rakesh	Bojay	Peoiceg	Poojog	Poojog	Pooje
28	BF21063	yadav preetee rajeshkumar	Preetee	Protee	Preeke	Preetee	Preefee
29	BF21064	das subir pulak	Subir	Subir	Subir	Subir	Subir
30	BF21066	vaid vikas vijaykumar	vitas	Vilreg	Vikong	Viker	& vikeg
31	BF21068	poojari deeksha sanjeev (	Frekohn a	Freksha 1	Dokha	Detha a	Jokoh9
32	BF21069		Abatom	Abbiano	topiono	Ablianos	Applitures
33	BF21070	sharma pinkesh surendra	Finikesh (	Frakel 1	Pinkash o	FM keen 9	Pokash
34	BF21071	vishwakarma amisha arjun	dicha	Anto		House	Arousda
35	BF21075	Velayudhan Aashwin Natarajan	Joshum	Actor	Ashurn	Jash cite	Jackwin
36	BF21076	Velayudhan Natasha Natarajan	Notasha	Madasha ,	Nogsha r	Valacha	Alcha
37	BF21077	Singh Mayur	Righ-	Singh	La E	Lib	-figh
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Convener





# Subject: Quantitative Methods II

## **CLASS:FYBBI**

# Faculty:Sreekala Nair

<u>Semester:II</u>

Solve the following:

- 1) A random sample of 900 items is found to have a mean of 150 and standard deviation of 50. Find 95% and 99% confidence interval for the mean of the population from which the sample is drawn?
- 2) 500 chocolates were randomly selected from a box. The mean weight was 1.5gm with a standard deviation of 0.05.Find 95% and 99% confidence interval for the mean weight of the chocolates
- 3) In a big city 325 men out of 600 men were found to be smokers. Does this information support the conclusion that the majority of men in this city are smokers? Use 5% level of significance.
- 4) A pharmaceutical company claims that the average life span of medicine is 85days. With a sd of 7days.Asample of 100 medicines is selected at random and it is found that the average is 40days.Test the claim at 1%LOS
- 5) Estimate the average length of the nails produced by a certain machine on the basis of a sample of size eight with lengths 6.8,7.42,5.68,10,12.42,9.2,7,8.42
- 6) If out of 700 units of a large consignment 200 are damaged, estimate the percentage of damaged items from the consignment
- 7) A sample of 100 gave a mean of 7.4kg and a standard deviation of 1.2kg.Find 95% confidence limit for the population mean?
- 8) Give the formula used for 99% confidence interval for population mean and population proportion?
- 9) What is meant by statistical hypothesis?
- 10) Define null hypothesis and alternative hypothesis?
- 11) Solve the LPP graphically

Maximise z = 2x + 3ySubject to  $x + y \le 2$  $3x + y \le 4$ 

x≥0,y≥0

 Solve the LPP graphically Minimise z = 9x1 + 5x2 Subject to 2x1-x2≥1 X1+x2≥5 X1≥0,x2≥0



13) Solve the LPP by simplex method Maximise z =7x + 6y Subject to  $x + y \le 4$ 2x + y≤6 x≥0,y≥0

Solve the LPP by simplex method 14) Maximise z = 40x1 + 30x2Subject to x1 +x2 $\leq$ 12  $2x1 + x2 \le 16$ 

X1≥0,x2≥0

Write a short note on the advantages and limitations of linear programming? 15)

A factory manufactures two products A and B .To produce 1 unit of A requires 40 16) machine hours and 40 labour hours. One unit of B requires 20 machine hours and 160 labour hours. Profit per unit of A and B is Rs10 and Rs 15 respectively. Formulate as LPP whose availability of machine and labour hour is 800 and 1600 respectively?

17) Find the inverse of the matrix A = 
$$\begin{bmatrix} 1 & 2 & -2 \\ -1 & 3 & 0 \\ 0 & -2 & 1 \end{bmatrix}$$

18) If 
$$A = \begin{bmatrix} 2 & 4 & 6 \\ 5 & 3 & 1 \end{bmatrix}$$
 and  $B = \begin{bmatrix} 1 & 2 & 3 \\ 6 & 5 & 4 \end{bmatrix}$  Find 5A -B  
10) If  $A = \begin{bmatrix} 3 & -1 & 2 \\ -1 & 2 \end{bmatrix} = \begin{bmatrix} -1 & 2 & 4 \end{bmatrix}$ 

<sup>13</sup> If 
$$A = \begin{bmatrix} 4 & 3 & -5 \end{bmatrix} = \begin{bmatrix} 8 & -1 & 3 \end{bmatrix}$$
 Verify that  $(A + B)^T = A^T + B$ 

20) If 
$$A = \begin{bmatrix} 2 & 3 \\ -4 & -6 \end{bmatrix}$$
 Show that  $A^2 = 0$ 

Find the determinant to find the value  $A = \begin{bmatrix} 2 \\ 2 \end{bmatrix}$ 21) 0 4 6 2

Solve the following equation using Cramer's rule: 22) 2x + 7y = 9; 5x - 2y = 3

- Find by adjoint method, the inverse of the matrix A where A ==  $\begin{bmatrix} 1 \\ 3 \end{bmatrix}$ 23) 1 2
- Divide 49 into two parts such that if larger part is increased by 6 and smaller part is 24) decreased by 11, then ratio becomes 9:2
- 25) Find x if x,4,26 and 52 are in proportion.
- Alia and Ayesha together invested Rs.10,00,000 in a business. If Alia's investment 26) was 55% of the total amount, find their actual investments.
- A, B, C are partners in a business firm. A gets 25% of total profits, B gets 60% of 27) the remaining profits and C gets the rest. If C gets Rs.24,000 find the total profit. What are the different types of risks? Explain 28)



29) A comparative data of returns of two company's shares with the probabilities is given below. Calculate expected return from each and comment

Probabilities	0.05		0.15	0.35	0.2	0.15	0.10
Return of A(%) -3.9			-0.8	2.7	4.2	6.2	7.4
Return of B(%)	-6.4		-1.6	0.9	3.8	5.6	9.2
Return in (%)(Rs)		9	-4	1	8	12	15
Probability	0	).15	0.10	0.15	0.20	0.15	0.25

30) Find total risk of a share of "ABC infrastructure" with the following information.

31. The probability that the returns of a company will be 6%, 12% and 20% under recession, normal and boom situation is 0.2, 0.5 and 0.3 respectively. Calculated expected returns?

32. Explain in short the different measures of money supply, giving their formulae.

33. What are the problems in estimating the GDP of India?

34. Explain trade balance, capital account balance?

35.Explain type I and Type II error in testing of hypothesis?

36.. Sonali and Rupali together invested Rs.4,00,000 in a business. Sonali's investment is 48% of the total amount. Find Rupali's actual investment?

## **OBJECTIVE QUESTIONS**

1)The region of rejection of null hypothesis H0 is called------

- a) Sample space
- b) Critical region
- c) Level of significance
- d) Estimator
- 2) If we accept H0, when H0 is false, then we are committing-----error
  - a) Type I
  - b) Type II
  - c) Type zero
  - d) Type III

3) A solution satisfying the non-negativity constraint as well is called------

- a) Solution.
- b) Basic solution
- c) Feasible solution
- d) Optimal solution
- 4) The conditions in a LPP of the type  $x_1, x_2 \ge 0$  are called---
  - a) Positive conditions
  - b) constraint
  - c) Negative condition
  - d) non-negativity constraints

5. The value of a determinant with two identical rows is-----

- a) 1
- b) -1 c) 2
- ~, *\_*
- d) zero

6) In graphical solution, the feasible solution is any solution to a LPP which satisfy------

- a) Only objective function
- b) Only constraint
- c) Non-negative restriction



- d) all the three
- 7) A set of simultaneous equation can be solved by using
  - a) Cramer's Rule
  - b) Graham's Rule
  - c) Cromtons'rule
  - d) None of these
- 8) The mean proportional between 6 and 150 is----
  - a) 900
  - b) 60
  - c) 160
  - d) 30
- Net domestic product=---
  - a) NNP-Depreciation
  - b) GNP-Depreciation
  - c) GDP-Depreciation
  - d) NNP-GNP

10) If the securities within the portfolio have high degree of correlation , then the risk of the portfolio is----

- a) High
- b) medium
- c) Low
- d) zero
- 11. The slope of the regression line y=2+4x is
  - а) у
  - b) 5
  - c) x
  - d) 4

12. A square matrix having determinant value=0 is called---

- a) Null matrix
- b) non-singular
- c) Zero matrix
- d) Singular
- 13. Infrastructure facilities consists of-----
  - a) Railways
  - b) Inflation
  - c) Fiscal Deficit
  - d) Fiscal Profit

14. The difference between the merchandise exports and imports is called-----

- a) Trade Deficit
- b) Budgetary Deficit
- c) Fiscal Deficit
- d) Fiscal Profit

15. The total risk of the return R is measured using------

- a) Expected value
- b) Standard deviation
- c) Variance
- d) None

16. The expected return from shares is calculated using



a) ∑*RS* 

b)  $\sum p.R_s$ 

c)  $\sqrt{\sum R_s}$ 

d) None

17. Find the value of x in 4:3 = x:12

- a) 16
- b) 3
- c) 12 d) 4

18. Three terms a,b,c are said to be in proportion if----

- a) a:b=b:c
- b) b:a=c:a
- c) a:b=c:b
- d) c:a=a:b

19. Length and width of a field are in the ratio 5 : 3. If the width of the field is 42 m then its length is:

- a) 100 m
- b) 80 m
- c) 50 m
- d) 70 m

20. Find the value of x if  $\begin{bmatrix} 2 & 8 \\ -4 & x \end{bmatrix}$  is singular

- a) 16
- b) -16
- c) 6
- d) 10
- 21. Beta of a share is----
  - a) Expected return
  - b) Slope of the regression line
  - c) X intercept
  - d) None

22. The real wages are calculated with the help of-----

- a) Index agriculture
- b) Consumer Price Index Number
- c) Index of Industrial Production

d) None

23. If A and B are two matrices of order 2x3 and 3x4 respectively , then

- a) the matrix product A.B can be obtained
- b) both the matrix product A.B and B.A can be obtained
- c) the matrix product B.A can be obtained
- d) None of the products can be obtained

24. From the Central limit theorem, the sampling distribution of sample mean is approximately normal with mean  $\mu$  and standard deviation----

- a)
- $\sqrt{n}$
- b)  $\overline{n}$
- c) σ
- d) n. σ

<u>Answers</u>

OF

1.b 2.b 3.c 4.d 5.d 6.d 7.a 8.d 9.c 10.a 11.d 12.d 13.a 14.a 15.c 16.b 17.a 18.a 19.d 20.b 21.b 22.b 23.a

SNOW Subject Teacher



Name of the Faculty-Mahesh Kandalkar Class-F.Y.B&I Subject-Financial Accounting II

## 1. Which of the following methods are used for the valuation of goodwill?

- a. Super profit method
- b. Weighted profit method
- c. Average profit method
- d. All of the above
- 2. What is the primary purpose for the valuation of shares?
  - a. To advance a loan against the security of shares
  - b. For purchase of shares by employees where they can retain these shares till the period of their employment
  - c. To purchase a block of shares to acquire control in the company
  - d. All of the above

# 3. Which of the following factors is not affecting the goodwill of a company?

- a. The location of a company's customers
- b. The nature of business
- c. The efficiency of a company's management
- d. None of the above
- 4. The formula for calculating goodwill under the simple average profit method is
  - a. Goodwill = Super profit \* Annuity factor
  - b. Goodwill = Super profit \* No. of years purchase
  - c. Goodwill = Average profit \* No. of years purchase
  - d. Goodwill = Weighted average profit \* No. of years purchase

# 5. The weighted average method for calculating goodwill should be followed only when

- when \_\_\_\_\_
  - a. The profits have a decreasing trend
  - b. The profits are uneven
  - c. The profits have an increasing trend
  - d. None of the above
- 6. The net asset value method for the valuation of shares is based on the assumption that \_\_\_\_\_.
  - a. The company is going to be liquidated
  - b. The company is a going concern
  - c. Both a and b are incorrect
  - d. Both a and b are correct
- 7. The value of a partly paid equity share is equal to
  - a. The value of a fully paid-up share minus the calls unpaid per share
  - b. The value of a fully paid-up share divided by the face value of a share

- c. The value of a fully paid-up share
- d. None of the above
- is the main reason why the intrinsic value of a share is lesser than its 8. market value.
  - a. The market is undervaluing the share
  - b. The market is overvaluing the share

  - c. The share has a low level of riskd. The share offers a high dividend payout ratio
- 9. The market-based methods for the valuation of a share should not be adopted if
  - a. The assets of a business are lesser than its liabilities
  - b. The company is too small
  - c. It becomes difficult to estimate the realisable value of a going concern
  - d. There are massive fluctuations in its market price
- 10. The market value method for the valuation of a share is preferred
  - a. When the shares are not listed
  - b. When there is a valuation for a division within the company
  - c. When the shares of a company are frequently traded in a stock exchange that has nationwide trading
  - d. None of the above

11. The amount that is treated as goodwill by a firm is paid for obtaining

- a. Present benefit
- b. Future benefit
- c. Both a and b
- d. None of the above
- 12. The formula for valuation of equity shares is \_\_\_\_\_\_ multiplied by the priceearnings ratio.
  - a. Interest per share
  - b. Bonus per share
  - c. Earnings per share d. None of the above

13. The shares appear at \_\_\_\_\_\_ in the balance sheet of a company.

- a. Paid-up value
- b. Market price
- c. Adjusted market value
- d. None of the above
- 14. Which of the following is not essential to calculate the yield value per share?
  - a. Super profit
  - b. Paid-up value
  - c. Normal return rate
  - d. Expected return rate
- 15. For any organisation, goodwill is
  - a. A valuable asset
  - b. A non-current asset
  - c. An intangible asset
  - d. All of the above



16. Capital Redemption Reserve Account may be applied to issue

(A) Right shares

(B) Bonus debentures

(C) Bonus to employees of the company

(D) Bonus shares

17. The balance in capital redemption reserve is available for

(A) Issue of fully paid-up bonus shares

(B) Redemption of preference shares

(C) Redemption of debentures

(D) All of the above

**18.** A preference share is one that enjoys a:

(A) Preferential right regarding payment of dividend

(B) Preferential right regarding allotment of shares

(C) Preferential right regarding payment of dividend and return of capital

(D) Preferential right regarding the return of capital

**19.** Which of the following can be utilized in the redemption of preference share capital account?

1. Profits available for dividend

2. Capital Reserve

3. Dividend Equalization Fund

4. Development Rebate Reserve

5. Profit Prior to Incorporation

Select the correct answer from the options given below

(A) 1,3 and 5 only

(B) 2 and 4 only

(C) 1 and 3 only

(D) 1, 2, 3, and 5 only

20. To whom the bonus shares or rights shares can be issued?

(A) Equity shareholders

(B) Preference shareholders

(C) Both (A) and (B) (C)

(D) Neither (A) nor (B)

21. Preference shares are entitled to a

(A) Variable rate of dividend.

(B) Fixed rate of dividend.

(C) Both (A) and (B) (D) Notition (A)

(D) Neither (A) nor (B)

22. Redeemable Preference shares can be redeemed out of

(A) The sale proceeds of Investments

(B) The proceeds of a fresh issue of shares

(C) Share premium

(D) The proceeds of the issue of debentures

23. Which of the following is the correct journal entry for the 'Amount due to preference shares on redemption'?



- (A) Preference Shareholders A/c Dr. To Preference Share Capital A/c
  (B) Preference Shareholders A/c Dr. To Preference Share Capital A/c To Premium on Redemption A/c
  (C) Preference Share Capital A/c Dr. Premium on Redemption A/c To Preference Shareholders A/c
- (D) Preference Shareholders A/c Dr. To Bank A/c

24 Loss on issue of debentures is recorded as :

(i) Intangible Asset

(ii) Current Asset

(iii) Current Liability

(iv) Miscellaneous Expenditure

25 The balance of 'Sinking Fund Account' after the redemption of debentures is transferred to :

(i) Profit & Loss Account
(ii) Profit & Loss Appropriation Account
(iii) General Reserve Account
(iv) Sinking Fund Account

26 Debentures may be issued at \_.

(i) par(ii) premium(iii) Discount(iv) All of these.

27 Debentures can be redeemed out of:

(i) Profit
(ii) Capital
(iii) Provision
(iv) All of the above

28 The provisions of Companies Act 2013 with respect to redemption to debentures are to protect the interest of

(i) debenture holders(ii) creditors



(iii) shareholders(iv) Banks

### 29 Debentures cannot be redeemed at:

(i) Par
(ii) Premium
(iii) Discount
(iv) More than 10% premium

# 30 Sources of finance of the redemption of debentures are:

(i) Redemption out of profits
(ii) Redemption out of capital
(iii) The proceeds from fresh issue of shares/debentures
(iv) All the above

31 A company issued 1,000, 12% debentures of [] 100 each at 10% premium. 12% stand for:

(i) Rate of dividend
(ii) Rate of Tax
(iii) Rate of interest
(iv) None of these

32 Loss on Issue of Debenture Account is shown:

(i) On Assets side of Balance Sheet
(ii) On Liabilities side of Balance Sheet
(iii) On Credit side of P & L Account
(iv) None of these

33 When debentures are issued then \_\_\_\_\_ account is opened.

(i) capital
(ii) debenture
(iii) loan
(iv) All of these.

34 Provisions relating to buying back securities are contained in the Companies Act, 2013.

(A) Section 77(B) Section 77A

(C) Section 68

(D) Section 63

35

A company may purchase its own shares or other specified securities out of

A. Free reserves

B. Securities premium account

C. Proceeds of issue of any shares

D. Proceeds of issue of specified securities.



Select the correct answer from the options given below.

(A) A and C only

(B) A, B, and C only

(C) A, C, and D only

(D) A or B or C or D

36.

Section 68 of the Companies Act, 2013 provides that no buy-back of any kind of shares or other specified securities shall be made out of the

(A) Securities premium balance as it stood before buy-back.

# (B) Proceeds of an earlier issue of the same kind of shares or same kind of other specified securities.

(C) General reserve in excess of 15% balance as per latest audited balance sheet.

(D) Proceeds of issue of specified securities.

37.

Provisions of Section 68 relating to buy-back of shares are applicable to -

(A) Private companies

(B) Public companies

(C) Listed companies

(D) All of the above

38.

No company shall purchase its own shares or other specified securities unless buy-back is authorized by its -

(A) Memorandum of Association

(B) Registrar of Companies

(C) Shareholders agreement

(D) Article of Association

39

The maximum permissible buy-back under the Companies Act, 2013 is

(A) 10% of paid-up capital with Board resolution.

(B) 25% of paid-up capital with Board resolution.

(C) 25% of the aggregate of paid-up capital and free reserves of the company with a special resolution of shareholders.

(D) 25% of the aggregate of paid-up capital and free reserves of the company with an ordinary resolution of shareholders.

Answer:

40.

Which of the following is the correct journal entry for the 'Amount due on buyback of shares?



Equity Shareholders A/c	Dr.			
To Equity Share Capital A/c				
Equity Shareholders A/c	Dr.			
To Equity Share Capital A/c				
To Reserves/Securities Premium A/c				
Equity Share Capital A/c	Dr.			
Reserves/Securities Premium A/c	Dr.			
To Equity Shareholders A/c				
Equity Shareholders A/c	Dr.			
To Bank A/c				
	To Equity Share Capital A/c Equity Shareholders A/c To Equity Share Capital A/c To Reserves/Securities Premium A/c Equity Share Capital A/c Reserves/Securities Premium A/c To Equity Shareholders A/c Equity Shareholders A/c			

Answer:

(C)

#### 41

For buy-back up to of the company, Board resolution is sufficient.

(A) 10% of paid-up capital

(B) 10% of free reserves

(C) 10% of paid-up capital or free reserves

(D) 10% of paid-up capital and free reserve

#### 42

Buy-back of equity shares in any financial year should not exceed -

(A) 10% of net worth

(B) 25% of the aggregate of paid-up capital and free reserves of the company

(C) 25% of the paid-up equity capital

(D) 25% of the aggregate of paid-up equity capital and preference capital

43

As per Section 68 of the Companies Act, 2013, the post-buy-back debt-equity ratio should not exceed –

(A) 1

(B) 1.5

(C) 2

(D) 3

44

Companies are allowed to buy back shares which are:

(A) Partly paid-up

(B) Fully paid-up

(C) Partly paid-up or fully paid-up at the option of the company

(D) Fully paid-up and partly paid-up with the permission of Central Government



45 Which of the following method of buy-back is allowed under the Companies Act, 2013? (I) Buy-back by way of purchasing the securities issued to employees of the company pursuant to a scheme of stock option.

(II) Buy-back by way of purchasing the securities issued to employees of the company pursuant to a scheme of sweat equity.

Select the correct answer from the options given below:

(A) (I) only

(B) (II) only

(C) Both (I) and (II)

(D) Neither (I) nor (II)

46 Which of the following is allowed within the next 6 months after the buyback of share?

(A) Bonus issue

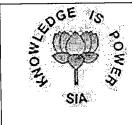
(B) Conversion of warrants

(C) Stock option schemes

(D) All of the above

Subject Teacher





Name of the Faculty- Mahesh Kandalkar

Class-F.Y.B&I

Subject-Financial Accounting II

Subjective Questions

1 Define Goodwill. Explain the need for goodwill valuation

2 Explain the methods of goodwill valuation

3 Explain the need for Share valuation

4 Explain the methods of share valuation

5 Explain difference between Buyback of shares and redemption of shares

6 Explain different types of Debentures

7 Distinguish between divisible & non divisible profit

8 Explain the basic conditions of calculating buyback of shares if offer price is given

9 Explain different types of Preference shares

10 Explain sources of redemption of Preference shares

11 Explain the circumstances under which Goodwill is valued

12 What are the elements of Goodwill?

13 Explain the types of goodwill

14 What is FMP ? What points should be considered in determination of FMP ?

15 What are the occasions of valuation of shares?

16 What points should be remembered in valuation of shares?

17 Define Buy back. Explain sources of Buy back

18 Explain the modes of Buy back



19 What are the provisions of companies Act, 2013 about redemption of preference shares ?

20 Explain the divisible profit

21 What is capital redemption reserve? How is it created?

22 What is the procedure of deciding minimum amount of fresh issue?

23 Distinguish between over –Subscription and under –subscription

24 Distinguish between Calls in arrears & Calls in Advance

25 Explain forfeiture of shares and reissue of forfeiture of shares.

26 What do you mean by redemption of Debentures? Explain methods of redemption of Debentures.

27 What are the provisions of law about redemption out of profit?

28 What is the process of redemption of debentures by sinking fund method.

Liabilities	Amount	Assets	Amount
10,000 shares of Rs 10 each fully paid	1,00,000	Land & Building	1,20,000
Profit & Loss A/c	50,000	Plant & Machinery	80,000
Debentures	50,000	Furniture & fittings	15,000
Trade creditors	25,000	Stock	20,000
Provision for taxation	5,000	Book debts	10,000
Proposed dividend	20,000	Cash and bank	5,000
	2,50,000		2,50,000

The net profits of the company after charging depreciation and taxes for the year ending 31<sup>st</sup> March were as follows



2013:47,000, 2014:49,000, 2015-50,000, 2016-52,000 and 2017-59,000

On 31<sup>st</sup> march assets were revalued as under:

Land & Building -Rs 1,80,000 Plant & Machinery -Rs 1,10,000,

Furniture & fittings-10,000 ,12% return on investment can be considered fair for the business. You are required to find value of goodwill by

1) Five years purchase of super profit method

2) Capitalisation of Super profit method

30 A Company issued Rs 1,80,000, 10% redeemable preference shares at par on 1st January,2013.redeemable at the option of the company on or after 31st December,2014 in whole or part .The following redemptions were made out of profits: on 30th June,2015 :Rs 60,000, on 30th June,2016 Rs 40,000 .on 1st December 2016 ,the company issued Equity shares of the Face value Rs 60,000 at a premium of 2% and on 31st December 2016, It redeemed balance of the preference shares. Pass the necessary Journal entries to record the above transactions.

31 Suvarna Ltd. Has 6,000 ,8% of debentures of Rs 100 each due for redemption in four equal annual instalments starting from March, 31st ,2013 Debenture redemption reserve has a balance of Rs 70,000 on that date. Record necessary journal entries .The company complied with the requirements with respect to investment made in government securities on 30th April,2012.

Liabilities	Rs	Assets	Rs
Equity shares of Rs	3,00,000	Net block of fixed	8,00,000
10 each		assets	
Preference shares of	1,00,000	Long term	1,00,000
Rs 100 each		investments	
Security premium A/c	1,50,000	Bank	7,50,000
General reserve	1,00,000		
Profit & Loss A/c	1,00,000		
Debentures	8,00,000		
Trade payables	1,00,000		
	16,50,000		16,50,000

32 The summary Balance sheet of K Ltd. As on 31st march, 2012 is as



Keeping in view all the legal requirements ,ascertain the maximum no of equity shares that K Ltd can buy back @ Rs 30 per share.

Subject teacher





# REMEDIAL LECTURES BCOM 2021-22



## Notice

## 29<sup>th</sup> March, 2022

This is to inform all FYBCOM students that we are conducting Remedial Lectures for Semester II exam from 5<sup>th</sup> April to 9<sup>th</sup> April 2022 after the regular lectures in Room no G-4.

Attendance is compulsory.

The timetable for the remedial lectures are:

	_	
DATE	SUBJECT	TIMING
5 <sup>th</sup> April 2022	Maths - II	12.10 pm - 1.00 pm
	AFM - II	1.00 pm – 1.50 pm
6 <sup>th</sup> April 2022	AFM – II	12.10 pm - 1.00 pm
	Maths - II	1.00 pm – 1.50 pm
7 <sup>th</sup> April 2022	Maths - II	12.10 pm - 1.00 pm
	AFM - II	1.00 pm – 1.50 pm
8 <sup>th</sup> April 2022	AFM - II	12.10 pm - 1.00 pm
	Maths - II	1.00 pm – 1.50 pm
9 <sup>th</sup> April 2022	Maths - II	12.10 pm - 1.00 pm
· · · · · · · · · · · · · · · · · · ·	AFM - II	1.00 pm – 1.50 pm





**Principal** PRINCIPAL

The S.I.A. College of Higher Educatio DOMBIVLI (E)



The South Indian Association's

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The S.I.A. College of Higher Education

Affiliated to University of Mumbai

Accredited B+ by NAAC

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P-88, MIDC Residential Area Dombivli Gymkhana Road, Near Balaji Mandir, Dombivli (East), 421203.

Academic Year: 2021-22

Name of the Department: COMMERCE

Class: FYBCOM

Class: FYBCOM ATTENDANCE SHEET - REMEDIAL LECTURES							
 SNO	Roll No	Name of the Student					
1		Agarwal akanksha vinod	Agarcuel	Again	Agama	Agrium	
2		Ambekar vinita ganpat	V	0	0	· V	/
3	CF21005	Anerao rasika anil	RAD	RAA-	RAA.	RAA	PAA
4	CF21006	Bankar arti sanjay	ARTI	ARTI	ARTI	ARTI	ARTI
5	CF21008	Bharti dipankar lalchansd	Diparko	Diparta	/	Dipankar	Dipente
6	CF21009	Bhide dipti amit			_/		
7	CF21010	Bhoir komalika santosh					
8	CF21011	Biswas yash jagannath	yooh		Yash		yash
9	CF21014	Chavan sonali sanjay					
10	CF21016	Dalvi yadnesh manoj	Joelush	Judnesh	Jodus	h Jadreh	
11	CF21019	Gaikwad kavita sahebrow	$\downarrow$		$P \rightarrow$	$\int -$	
12	CF21026	Gupta abhishek santosh					
13	CF21027	Gupta gayatri ajay	Gaudo	Genzalt	Guela	Gunder	Gener
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18	CF21041	Jadhav pallavi narayan	Ran	Pall	Bel	1	Calmi-
19	CF21042	Jadhav bhuvanesh pandurang					
20	CF21044	Jaiswal sneha surendra	50	5.3	53	57	کنگ
21	CF21047	Jha roshni devendra					
22	CF21048	Kadam shrutika					
23	CF21050	Kalambe sakshi ramesh	sakh:	Satishi	Saksi		
24	CF21052	Kalgutkar isha krishnanand					
25	CF21053	Kamble rajdeep dnyaneshwar	G	Ø	P	B	
26		Kambli khushboo milind					
27	CF21056	Kant nisha kamal	Hishe	Nesha	NPsha	Nisha	Niela
28	CF21060	Kesharwani sonali mangalaprasad	· · · · · · · · · · · · · · · · · · ·				
29		Konar shivshankar murugan					<u> </u>
30		Konar balaji esakki	Balaji	Balaji	Balaji	Baluji	
31		Kubal pren sandesh		0	0	0	
32		Kumbhar shraddha omprakash					
33	CF21066	Lashkare shraddha laxman					
34		Maben rikith ryon renold	A	F	F	P-	P
35		Madas ankita vinod	•				
36	CF21069	Magar lavanya dilip					
37		Mahajan chaitali madhavrao	chaital	i Chaitali	> 	chaita	<u>4</u>
38		Mahale bhavika dadabhau					
39		Arti Yadav	Alow	A.Your		Afour	spin
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43	CF21088	Nikam sanchit anaji					
44	CF21089	Padwal kshitij santosh				>	
45	CF21091	Pandaram manikandan subramanian					
46	CF21094	Parab suraj uday	Suni	Sur's.	Som	Sury	Sing
47	CF21097	Pawar sandhya suresh					
48	CF21100	Poojari abhishek rama	7-				$\overline{\mathbf{Q}}$
49	CF21102	Poojary ritika mohan	Sphice.		Vita	. <u> </u>	Xpreer
50	CF21103	Poojary ashik anand			~		
51	CF21106	Prasad snehal rambachan	Inchal		Inchal	Inchal	Jacka
52	CF21107	Pujare sakshi deepak					
53	CF21108	Ramani priya ajit	PR	PR	PR.	, 	PPZ.
54	CF21111	Rathod karishma subhash					
55	CF21112	Raut rohan umesh					
56	CF21113	Raval jeet chetankumar	· .				
57	CF21117	Sardal sneha samir	Sneha		Sneha,		
58	CF21118	Sawant sakshi shankar				•	
59	CF21120	Shaikh aman mehtab					<u> </u>
60	CF21121	Sharma anchal santosh		· · · ·		L	
61	CF21122	Sharma pratham santosh	Forther		Fall		Theter
62	CF21124	Shetty shrinidhi krishna					
63	CF21125	Shinde vaishnavi harish	0-	Q-	On-	(V)	())
64	CF21126	Shinde sumedh suhas	2			<u> </u>	
65	CF21127	Singh shashank kumar					$ \geq $
66	CF21129	Sood nandita sanjay	nodeita	nocleiti		<u> </u>	
67	CF21130	Suryawanshi shruti rakesh		<u> </u>	5.05.	5.85	5.85

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68	CF21132	Suthar kaushal narayan	Kawhal	Kaushal	Kaushel	Kawhal	Kanshil
69	CF21133	Suvarna aditya liladhar					
70	CF21135	Takale tejas sunil	Takales	TokleT	TakleT	Takler	Taket
71	CF21136	Thombre vaishanvi ashok	Naishnovi	Vacihari	Veishmi	Valimmi	Vabhnzi
72	CF21137	Upadhyaya tripti rajesh	·				
73	CF21138	Wadhawal manali vilas					
74	CF21139	Wadhawal pranali vilas	parali	parali		praval	1
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76	CF21142	Yadav shravani subhash	Invaria	Shrawy	Shreway	Shrow	·
77	CF21144	Yadav shweta laxmishankar					
78	CF21150	Yadav khushboo krishna	•			<u> </u>	
79	CF21152	Yelgar aditya rajendra					L
80	CF21154	Zope sayli yogesh					
81	CF21157	Kannaujiya nitesh vinod	Nitesh		Niteo	Nitest	
82	CF21158	Prajapati dhananjay rajesh					
83	CF21159	Sahu rajesh pradeep					
84	CF21160	Sharma sanjana manojkumar	Saniar	Sinjar	2 Sanjan	Sanjan	el Sarrigna
85	CF21162	Ghadge mauli ramkrushna					· ·
86	CF21164	Ranjane leena rajendra					,
87	CF21165	Chaubey pratiksha hausilaprsad	Tabieste	Fratist		Fabilist	
88	CF21166	Gautam vandana ranjit			+		
89	CF21167	Gore anjita mahadev	Anjela	Angle	Arjula	Auglin	<u> </u>
90	CF21168	Sonavane gaurav shivaji		0	0		
91	CF21169	Gade sachin sitaram	Rochen		Sechi	Doet	Sech
92	CF21171	Jayprakash pandey khushi					
93	CF21172	Mishra riya rajesh	Beys	Roya	Koya	they -	

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94	CF21173	Pariyar chhaya padam					
95	CF21174	Pawar yash rajendra	Xab	Jash.	Josh		Jash
96	CF21177	Singh poonam arvind		7			
97	CF21178	Vishwakarma aman haridas		A .			
98	CF21179	Bhanushali meet govind	Pleat	Fleet		Kleet	
99	CF21180	Birje sujal chetan	_ Sujal_		Juija	Sujal.	
100	CF21181	Devlekar sanket suresh					
101	CF21182	Dubey sakshi rakeshkumar					
102	CF21183	Jadhav ketan vadilal	केतन	केतन		कतिन	
103	CF21185	Kesarkar aditi deepak					
104	CF21186	Mahangare sushama shivaji					
105	CF21189	Chavan pradnesh chavan				<u> </u>	
106	CF21190	Chowkekar rohan rajendra	John	( Kohan	John	Kohm	
107	CF21191	Chudiyar ibrar zakeer hussain	<u>مــــــــــــــــــــــــــــــــــــ</u>	· · · · ·			
108	CF21192	Jaiswal abhay sushil					
109	CF21194	Kale vibhuti nandu	Schou	1	Abla	1	Abry
110	CF21197	Suryawanshi niraj anil					<u> </u>
111	CF21199	Korde saurabh rajendra				l	
112	CF21200	Nat rahul prakash					
113	CF21201	Nikam sakshi dilip	Satshi		Sucshi		Sawsh
114	CF21202	Pal neetu sudhir					
115	CF21203	Sharma janvi kailash	jarvi	farvi		provi	
116	CF21204	Tiwari priyanka rameshchand	0	U		0	
117	CF21206	Rajbhar nikhil chandrakant					
118		Warekar sahil uttam					
119	CF21211	<u> </u>	Miral	Mal	Mive	Moral	10 und.

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120	CF21212	Khan salman mahtab					
121	CF21213	Dubey ayush rajeshkumar	Aywerd	Ayush P	Ayundro	AyushI	Ayush
122	CF21214	Chaudhary manish surendra					
123	CF21215	Jha dhiraj gopal					
124	CF21216	Rane gauravi damodar					
125	CF21217	Singh mahavir bhawar					
126	CF21219	Yadav sunil tuntun	Sand	Count	(	Sunt	
127	CF21221	Dubey anshu harikesh					
128	CF21222	Gaikwad kunal sharad			A		
129	CF21223	Harba sahil dhondiram	Dall	ļ	Sahel		Shi-
130	CF21224	Hussain mohmmad kamaluddin					
131	CF21225	Khilari om atul	OM		OM_		LON-
132	CF21227	Petekar sujal krishna					
133	CF21228	Rai garima jharkhande	(parino	mikrafe)	Gonima	ADJUL	
134	CF21230	Yadav nitin pandu				 	
135	CF21231	Chavan gauri ajit					$+ \sqrt{-t}$
136	CF21233	Dedhia keval nitin	deval	Mad	Level	terol	Level
137	CF21235	Bhagyashree ganesh nimbalkar			· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>
138	CF21239	Chiplunkar jyotika kishor	Jothik	Jothio	2	Tothe	
139	CF21240	Dhawale tanaya abhay				· · · ·	<u></u>
140	CF21241	Diwadkar rahul ramsiya singh					
141	CF21242	Gupta neha firtuprasad	Heha	Aleho	·	Acho	+
142	CF21243	Mehta abhimanyu maharaj					
143	CF21245	Sawant sanika vithoba	Sanika	-	Santa	•	·
144	CF21246	Yadav rahul laxman					<u> </u>
145	CF21247	Durga lullan yadav					

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146	CF21251	Muni smeta shashikumar					<u> </u>
147	CF21252	Shaikh simran rafik					
148	CF21253	Gupta durgesh sanjay	Lucios	~	Atugest	<u> </u>	Daugh
149	CF21255	Mourya shivkumar sureshkumar			<i>v</i>		
150	CF21257	Sahu kajal pradeep	<u>laja</u>	(bid		(bjd	OPE
151	CF21258	Yadav shrddha jitendra					
152	CF21259	Katkar nishant manohar		0			<u> </u>
153	CF21260	Yadav shani mahanand	Jani	Jani		Bon .	
154	CF21261	ruchika	Get -				
155	CF21263	neha					<u> </u>
156	CF21264	sakshi					

Convenor

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Subject Teacher

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AFM - Kawitha Jurith Maths - Banjalee Burger





Subject:Mathematical & Statistical Techniques II Sem:II

#### CLASS:FYBCom

Faculty:Sreekala Nair/Pranjalee K

Solve the following:

1. Mr. Chintan earns as interest Rs. 1020 after 3 years by lending Rs.3000 to Mr. Bhavesh at a certain rate on interest and Rs. 2000 to Mr. Pratik at a rate on interest 2% more than that of Mr. Bhavesh.

Find the rates on interest.

2. Find the principal for which the SI for 4 years at 8% is 585 less than the SI for 31/2 years at 11%.

3. Find the S.I. and the total amount for a principal of Rs. 10550 for 2 years at 101/4 % rate of interest.

4. Compute the compound amount and compound interest of Rs.5000 if invested at 11% for 3 years and the interest compounded i)annually, (ii) semi annually, (iii) quarterly and (iv) monthly.

5. On a certain principal for 4 years the compound interest compounded annually is Rs. 13923 while the simple interest is Rs.12000, find the principal and the rate of interest.

6. An overdraft of Rs. 50,000 is to be paid back in equal annual installments in 20 years. Find the installments, if the interest is 12% p.a. compounded annually. [(1.12) 20 = 9.64629]

7. Mr. Vilas Khopkar has taken a loan of Rs. 90,000 at 11% p.a. Find the EMI using (a) reducing balance method and (b) Flat interest method, if he has to return the loan in 4 years.

8. Find the rate of interest compounded p.a. if an immediate annuity of Rs. 5000 amounts to Rs. 10400 in 2 years.

9. If  $y = x^4 \log x$ , find dy/dx

10. The demand function is given by  $p=20 - 8 D + 3 D^2$ . Find the total revenue, average revenue and marginal revenue when the demand is4 units.

11. If the price is 65 and the elasticity of demand is 5.2, find the marginal revenue.

12. Divide 80 into two parts such that the sum of their squares is a minimum.

13. The total cost function is  $C = x^3 - 9x^2 + 24x + 70$ . Find x for which the total cost is minimum.

14. Find the extreme values of  $f(x)=2x^3-6x^2-48x+90$ .

15. 1. What is mean by correlation? Explain the types of correlation with suitable examples.

16. Calculate the coefficient of correlation r from the following data.

X: 18 12 16 14 10 15 17 13



Y: 9 13 20 15 11 24 26 22

17. Following results are obtained on a certain bivariate data.

n = 10,  $\sum x = 75$ , y = 70,  $\sum x^2 = 480$ ,  $y^2 = 600$ ,  $\sum x y = 540$  Calculate the Pearson's correlation coefficient in each case.

18. Calculate the coefficient of rank correlation from the data given below.

X: 40 33 60 59 50 55 48

Y: 70 60 85 75 72 82 69

19. Obtain the two regression equations from the data given bellow.

X:74658

Y:65982

Hence estimate y when x = 10.

20. The two regression equations for a certain data were y = x+5 and 16x

= 9y-94. Find values of mean of x , y and r. Also find the S.D. of y when S.D. of x is 2.4.

21. Explain the method to calculate 3 yearly and 4 yearly moving averages.

22. Determine the trend for the following data using 3 yearly moving averages. Plot the graph of actual time series and the trend values.

Vear 1989 1990 1991 1992 1993 1994 1995 1996 199	Vear	1989	1990	1991	1992	1993	1994	1995	1996	199
--	------	------	------	------	------	------	------	------	------	-----

Salesin'000Rs 24 28 30 33 34 36 35 40 44

23. Calculate seasonal indices for the following data:

Year I II III IV

2003 55 53 57 51

2004 56 55 60 53

2005 57 56 61 54

24. Fit a straight line trend to the following data. Draw the graph of the actual time series and the trend line. Estimate the sales for the years 2007.

Year	1998	1999	2001	2002	2003	2004	2005	2006	
Profit in 000 Rs	116	124	143	135	138	146	142	152	

25. Three unbiased coins are tossed at a time. Find the probability that, (a) exactly two Head turns up and (b) at most two Head turns up.

26. A card is drawn from the pack of 52 playing cards find the probability that, (a) The card is a king card (b) It is a face card.

27. For the independent events A and B, P(A)=12, P(B)=25. Find  $P(A \cap B)$ ;  $P(A \cup B)$ 

28. A random variable follows the probability distribution given below,





p(x) 0.12 0.23 0.35 0.20 0.10.

Obtain the expected value and variance of X.

29. A random variable X has the following probability distribution:

X: -2 -1 0 1 2 3 P(x) 0.1 k 0.2 2k 0.3 k

Find the value of k. Find the expected value and variance of x.

30. A committee of 4 is to be formed from 3 Professors and 7 students in a college. Find the probability that it includes, a) only 2 Professors. b) there are at least 3 students.



The Calcutta Commercial company invoiced goods to its Jamshedpur Branch at cost. The Head office paid all the branch expenses from its bank except petty cash expenses which were paid by the branch Following are the details relating to the branch prepare Branch stock A/c, Branch debtors A/c, Branch expenses a/c and Branch P&L A/c

Branch stock A/c, Branch debtors A/c, Branch	Amount
Particulars	21,000
Stock (opening)	37,800
Debtors (opening)	600
Petty cash (opening)	78,000
Goods sent from Head office	3,000
Goods returned to Head office	
Cash sales	52,500
Advertisement	2,400
Cash received from debtors	85,500
Stock ( closing)	19,500
Allowances to customers	600
Discount ot customers	4,200
Bad debts	1,800
Goods returned by customer to branch	1,500
Salaries	18,600
Rent	3,600
Debtors (Closing)	29,40
	30
Petty cash (Closing)	85,20
Credit sales	

### Sum no 2

EMGEE enterprises of Pune has two branches at Solapur and Kolhaour. The branches maintain a account with State bank and are authorised to make purchases locally. Following information is obtained from Solpaur branch by Pune office

Particulars	Amount
Balances as on 1.4.2013	
Cash	4,000
Stock	10,000
	24,000
Debtors	14,000
Bank	



Creditors	2,000
Balances as on 31.3.2014	
Cash	5,400
Stock	18,000
Debtors	8,000
Bank	12,000
Creditors	1,000
Transactions during the year	
Goods received from Pune	40,000
Goods received from Kolhapur	3,000
Locally bought goods	6,600
Payment to creditors by cash	600
Payment to creditros by cheque	7,000
Payment to debtors by cash	12,000
Payment to debtors by cheque	18,000
Sales on credit	20,000
Sales for cash	50,000
Goods returned by customers	5,000
Goods returned to Pune	6,000
Goods sent toKolhapur branch	4,000
Expenses paid at branch by cheque	9,600
Cash deposited in bank	?
Amount transferred to Pune	?

Pass necessary accounts for branches under stock and debtors method in pune office books

### Sum no 3.

BPO Company has a branch at Piune. Goods are invoiced to the branch at 20% profit on invoiced price. Branch has been instructed to send daily cash to the head office. All expenses of the branch are paid by the head office except petty expense which are met by the branch manager.

From the following particulars prepare branch accout and memorandum branch debtors account in the books of head office. The details of transactions for the year ended 31st December 2013 were as under:

.Particualrs	Amouut
Stock on 1st Jan 2013 (invoice price)	84,000
Sundry debtors 1st Jan 2013	36,000



	1,600
Cash in hand - 1st Jan 2013	8,000
Europiture - 1st Jan 2013	3,20,000
Goods invoice to branch (Invoice price)	4,800
Goods invoice to bead office (invocie price)	2,000
goods returned by debtors	1,24,000
Cash received from debtors	2,00,000
Cash sales	1,28,000
Credit sales	

Discount allowed to debtors 2,400

### Expenses paid by head office

Rent 4,800

Salary 9,600

Petty expenses paid by branch manager 1,200 Depreciation is to be provided on funriture @10%p.a.

Stock on 31st December 2013 at invoice price sRs.

### 60,000

- -

From the following information prepare Madras Branch A/c in the books of head office for the year ending 31st March 2014

Depreciate furniture @ 10% p.a.	Amount
Particualrs	3,56,000
Opening stock (at Cost)	28,000
Opening Debtors	
Opening petty cash	12,000
Furniture in the beginning	12,000
Opening creditors	10,44,000
Goods sent to branch (At Cost)	17,200
Goods returned to branch to H.O. AI cost	13,800
Goods returned by customers to branch	3,76,800
Closing stock (At Cost)	1,92,000
Closing debtors	240
Closing petty cash	
furniture at the end	12,00
Closing creditors	



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	99,740
Cheques sent to branch for expenses	12,78,000
Cash received from debtors	64,000
Cash saless	1

### Fire Insurance Claims Sum no 1.

The premises of M/s Ash were destroyed by fire on 30th June 2013. however available from various sources. Prepare statement of claim in repect of loss of stock

Following figures were however available ment	firm closes its book on 31s	st December ever	2012	30.6.2013
Following figures were however available item for submission to the fire insurance company. The	2010	2011	2012	17,000
Particulars	5,000	11,000	5,900	17,000
Opening stock			1,31,600	21,500
Purchases less	45,000	72,500	1,52,750	23,000
returns	50,000	99,400	2,500	500
Sales less returns	8,000	6,000		300
Freight inward	2,500	14,000	3,000	
		5,900	17,000?	14 for Rs 4 8000 in 2011.
Closing stock	noving item costing Rs. 2,	500 valued at Rs.	2,000 This was s	010 101 1(3. 4,0000
Freight outward Closing stock In 2010, while valuing the closign stock a slow n	valued at Rs. 3,500This wa	s sold or Rs. 2,25	0 in 2012 old before 30th Ji	une 2013 For Rs. 3,000

In 2011 an item costing Rs. 3,000 was wrongly valued at Rs. 3,500This was sold or Rs. 2,250 in 2012 In 2012, a slow moving item costing Rs. 6,000 was valued at Rs. 5,000 50% of which was sold before 30th June 2013 For Rs. 3,000

The value of salvage was Rs. 2,000 Compute claim

A fire occurred in the premises of M/s Kailash on 30th September 2013 From the following particulars relating to the period from 1st April 2013 to 30th September 2013 The company has taken an insurance policy for Rs. 1,50,000 which is subject to average clause.

was estimated At Rs. 54,000 the average rate of gross porift was 20% through out the period opening stock 2,40,000

Wages paid (including instalation of a machine Rs. 10,000) Rs. 1,50,000 Goods taken by propreitor (sales price) Rs. 50,000

Cost of goods sent to consignee on 20th sept 2013 lying unsold with them 36,000 Free samples distributed - Cost 5,000 You are required to ascertain the amount of claim to be filed with the insurance company for the loss of stock.

Sum no 3.





From the following figures calculate claim to be	made by the trader	2012	2013	Upt0 31.3.2014
From the following figures caretani	2011	2012	10	28,872
Particulars	18,000	1 0 7 1 00	100	28,920
Opening stock	1,00,850	4 200		2,100
Purchases Return outward	2,000	18,000		
Opening debtors	15,000	26	0.77	
a inverd		1,26,800	1,33,900	62,900
Carriage inward Cash and cheque received during the year from	m 1,10,000	-,,	ł	
debtors		1,20	2,10	0 3,100
	2,00	0 1,20	<u> </u>	1 meetice of he co

Accounts are closed every year on 31st December. Debtors as on 31st March 2014 were Rs. 10,000 It is usual practice of he company to value sotck at 90% of its cost. The goods were insured by the Company for RS. 10,000 and undamaged goods by fire Rs. 3,800. Goods are sold only on credit basis Average gross profit of the preceding three completed accounting years was maintained by the company during 2014. there is an average clause in the policy

On 30th September 2013 a major fire destroyed most of their stock. Following information could be gathered from their books:

Purchases from 1st July to 3.th sept 2013 6,00,000 Wages from 1st July to 30th Sept Rs 2,30,000 Sales from 1st July to 30th Sept 2013 Rs. 10,00,000 Carriage inward for the above period Rs. 10,000

Carriage outward for the above period Rs. 15,000 Averge percentage of G.P. to cost is 33 1/3 %

stock of the value of RS. 75,000 could be salvaged. Policy was for Rs. 2,50,000

Claim was subject to average clause Following further information is available Stock in the beginning was calculated at 10% less than cost Purchases include purchase of furniture Rs. 25,000

amount spent for bringing and setting up of furniture in the office was Rs. 5,000 which was

included in the carriage inward

### Consignment Account

'A' consigned goods of the invoice price of Rs. 1,00,000 which is 25% above cost, to B of Pune on the following conditions: 2. Any goods taken by the consignee himself shall be valued at cost plus 12  $\frac{1}{2}$  % and no commission would be allowed on them The expenses incurred by consignor were carriage and freight Rs. 7,000 and insurance Rs. 3,500.



The consignor received Rs. 60,000 as advance against the consignment A/c sale together with a draft for the balance due was received by the consignor showing the following position. Goods of the invoice price of Rs. 80,000 were sold for Rs. 1,25,000. Goods of the invoice prices of Rs. 7,500 were taken by B. Amount of Rs. 2,000 on advertisement and Rs.1,200 on selling expenses were incurred by B. Prepare Consignment A/c and Consignee's A/c in the books of consignor.

### Sum no 2

Tanya Motors of Delhi purchased 50 used Maruti cars for RS. 50,00,000.

Out of these, 30 cars were sent on consignment to Hari Motors of Kanpur at a selling price of Rs. 1,20,000 per car.

The consignor paid RS. 60,000 in sending the cars to Kanpur. Hari motors sold 25 cars for Rs.33,00,000

. Hari motors incurred Rs. 30,000 as the selling expenses. Out of the remaining 5 cars,

Hari motors kept one car for their personal use at an agreed price of Rs. 1,25,000. 2 cars got damaged and were sold for Rs. 2,00,000 only. Owing to fall in market price of old cars, the value of remaining cars in stock be reduced by 10%. Hari motors is entitled to 5% commission on sales.

Prepare the consignment account of Tanya motors and the account of Tanya motors in the books of the consignee, Hari motors.

On 1<sup>st</sup> January, 2013 Mukherjee and co. of Kolkata sent 500 bicycles to Patel & Co. of Surat costing Rs. 150 each at an invoice proce of 25% above cost price. Mukherjee and Co. paid Rs. 200 for packing eetc Rs. 100 for Insurance 600 for freight. On March 1 Patel & co. sold 450 bocycles for Rs. 72,800 on which expenses were Rs. 1,060. 5% commission and 2 ½% del credere commission was payable on sales. They sent Rs. 60,000 on account. From the above particulars open necessary accounts in the books of consignor.

M/s Dinesh & co. of Mumbai consigned to Dattatraya of Nashik 1,000 sewing mahcines costing Rs. 2,500 per sewing machine. They invoiced at 20% above cost price. M/s Dinesh & Co paid RS. 3,000 for Insurance, Rs. 7,000 for carriage and RS. 10,000 for Miscellaenous expenses. On receiving the consignment Mr. Dattatraya accepted a bill for half the amount of invoice price. M/s Dinesh & co. discounted the bill for Rs. 14,75,000 and discount was charged to consignment account. Mr. Dattatraya sent an account sales which show as: - Cash sales of 600 sewing machine @ Rs. 3,500 each Credit sales of 300 sewing machine @ Rs. 4, 000 each Mr. Dattatraya paid for godown Rent Rs. 6,000 and selling expenses Rs. 7,5000 Mr. Dattatrya remitted the balance due by a draft after deducting his expenses and commission @10% on sales and del credere commission @2%.

Show consignment account and Mr. Dattatraya account in the books of M/s Dinesh & Co.s

Accounting From Incomplete Records

Shri Deshmukh, who maintains his books of accounts on single entry, supplies you the following information: -Sum no 1 31.12.13 31.12.12 Particulars



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Sundry creditors	20,000	25,000
Bills payable	4,000	9,000
Stock	30,000	28,000
Machinery	50,000	50,000
Furniture	8,000	8,000
Sundry debtors	33,000	38,600
Bills receivables	3,000	4,400
Salaries outstanding	1,000	·

Summary of cash Transactions during the year 2013

Particulars	Amount	Particulars	Amount
To Balance as on 1.1.13	1,000	By Payments to	74,000
To cash sales	12,000	creditors (including	
To Receipts from	1,54,200	bills payable)	
Debtors(including bills		By Wages	22,000
receivables)		By Salaries	25,000
To Miscellaenous	600	By Office expenses	16,000
Receipts		By Drawings	14,000
To Loan From Kuber @	20,000	By Fixed deposits	10,000
10% on 1.7.2013		By Machinery	20,000
		(1.10.2013)	6,800
· · · · · · · · · · · · · · · · · · ·		By Balance c/d	
TOTAL	1,87,800	TOTAL	1,87,200

Discount allowed were RS. 1,800 and discount received during the year Rs. 1,000

You are required to prepare the trading, profit and loss a/c for the year ended 31st December 2013 after taking into consideration the following adjustments: -

1. Office expenses included insurance at Rs. 1,000 per annum paid upto 31<sup>st</sup> March, 2014 2. Wages Rs. 4,000 are due on 31.12.2013

3. Of Sundry debtors Rs. 1,600 are to be written off as reserve for bad and doubtful debts

4. Depreciation is to be provided on furniture at 5% p.a. and on machinery at 10% p.a.

5. During the year Shri Deshmukh had taken goods of Rs. 1,000 for personal use no entry is made in the books

### Sum no 2.

Rajendra carries on business of Retail Traders in consumer goods. He is not able to keep proper books of account. He provides the following information from which you are require to prepare his final accounts for the year 2016 and balance sheet as on that date: The following were the balances of Assets and Liabilities.



Particulars	1.1.16	31.12.16
Capital	2,10,000	?
Stock	54,000	61,300
Debtors	?	1,80,000
Furniture	6,000	6,000
Building	90,000	90,000
Creditors	48,000	33,000
Loan form Deepali	5,000	Nil
Bills receivables	3,000	2,000
Bills payables	4,000	2,500
Cash balance	500	?

Analysis of cAsh and Bank Book

Particulars	Amount
Manager's Salary	6,000
Salaries to staff	25,000
General expenses	22,500
Paid to creditors	90,000
Bills receivable h onoured	5,000
Bills payable paid	4,500
Cash sales	90,000
Receipts from debtors	1,50,000
Bank overdraft 1.1.2016	23,500
Interest and bank charges	450
Personal drawings	12,000
Deepali's loan repaid with interest	5,500

Additional information: -

1. Rajendra purchases and sells in cahs as well as on credit basis

2. During the year bills receivables of Rs. 1,000 was dishonoured

3. Further, Bills receivables worth Rs. 2,500 were endorsed but out of that also bills receivable fo Rs. 1,500 were dishonoured

4. Depreciate furniture and building @5%p.a.

5. Create a provision for doubtful debts at Rs. 6,000

6. Discount was allowed by supplier Rs. 500

7. Salaries to staff was outstanding Rs. 3,000

8. General expenses were prepaid Rs. 1,000



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### Sum no 3. A trader keeps his books of account under single entry system. On 31<sup>st</sup> March, 2013 his statement of affairs stood as follows: -

Liabilities	Amount	Assets	Amount
Trade creditors	5,80,000	Furniture	1,00,000
Bills payable	1,25,000	Stock	6,10,000
Outstanding expenses	45,000	Debtors	1,48,000
Capital account	2,50,000	Bills receivable	60,000
		Un expired	2,000
		Cash in hand at	80,000
TOTAL	10,00,000	TOTAL	10,00,000

The following was the summary of cash book for the year ended 31st March 2014

Receipts	Amount	Payment	Amount
Cash in hand and at bank on 1 <sup>st</sup>	80,000	Payment to trade	75,07,000
April, 2013		Payments for bills	8,15,000
Cash sales	73,80,000	Sundry expenses	6,20,700
Receipts from Trade Debtors	15,10,000	Drawings	2,40,000
Receipts from Bills receivable	3,40,000	Cash in hand at	1,27,300
		March, 2014	
TOTAL	93,10,000	TOTAL	93,10,000

Discount allowed to trade debtors and received from trade creditors amounted to Rs. 36,000 and Rs. 28,000

respectively. Bills endorsed amounted to RS. 15,000. Annual fire insurance premium of Rs. 6,000 was paid every year on 1st August for the renewal of the policy. Furniture were subject to depreciation @ 15% p.a. on diminishing balance method. You are also informed about the following balances as on 31<sup>st</sup> March, 2014:

Stock - 6,50,000 : Trade debtors - 1,52,000: Bills receivable - 75,000 : Bills payables - 1,40,000 and outstanding expenses - 5,000

The trade maintains a steady gross profit ratio of 10% on sales.

Prepare trading and profit and loss account for the year ended 31<sup>st</sup> March 2014 and balance sheet as on that date.

### Sum no 4

Mr. Kane does not keep his books of accounts on double entry system. He requests you to prepare his trading and profit and loss account for the year ended 31.3.2011 and the balance sheet as on that date from the following information

Particulars of assets and		1.4.2010	31.32011
liabilities	•		



	22,000	25,000
Stock at cost		420,000
Debtors	40,700	420,000
Creditors	20,100	? ·
Cash at bank	3,700	?
Furniture	10,400	14,300
Motor car	24,000	21,500
Outstanding expenses	300	700
Stationery stock	300	400
Stationery stock	500	

Summary of other transactions

Particulars	Amount	
Cash received form Debtors	70,000	
Discount allowed to debtors	100	
Discount received from suppliers	300	
Goods returned by customers	4,200	_
Goods returned by suppliers	3,400	
Cash paid to creditors	57,000	
Wages paid	3,700	
Drawings	10,400	
Stationery purchased	1,400	

Mr. Kane informs you that he sells goods @ 20% profit on the selling price. Provide 5% as provision for bad debts and Rs. 800 as depreciation on furniture.s



ure.s

		Branc	h Accounts - MCQ			
R.No	Questions	A E		C	DA	Inswer
	payment to banch creditors are not recorded in the branch account kept under the method	Debtors 0	Creditors	Stock and debtors	Head office account	Debtors
	account used to adjust loadin gon closing stock lying at branch when head office sends goods sent to branch at invoice prices	Stock reserve	Branch stock	Branch debtors	Stock and debtos	Stock reserve
	under stock and debtos mehtodaccount is opened in order to ascertain gross profit/ loss of branch if goods are invoiced at invoice price	Branch adjustment	Branch stock	Branch debtors	Stock and debtos	Branch stock
	When goods are sent at invoice price account is opened under stock and debtor mehtod for any shortage of stock inorder to ascertain gorss profit / loss of 4 branch When goods are sent at invoice price the balance figure inAccount under stock and debtors method indicates shortage or	Branch adjustment	Branch stock	Branch debtors Branch debtors	BRanch cash Branch adjustment	Branch adjustment Branch stock
	5 goain in stock When goods are sent at invoice price account is debited under stock and 6 debtors method for any shrotage in stock	Stock reserve	Branch stock	Branch debtors	Branch adjustment	Branch adjustment
	Closing balance in goods sent to branch accoutn is transferred toora/c under both debtors and stock and debtors 7 method		Goods sent to branch account	Purchase A/c OR Trading account	Debtors account	Trading account
	If goods are sent to branch with a load at 1/6th of sale price the gross profit is equa 8 to% on cost	209	6 25	% 33.33	% 16.679	62
	if goods are sent to branch with a load at at 1/4th of cost the gross profit is equal to 9 % on sales	209	6 25	% 33.33	% 16.679	<u>%</u> 2
	if goods are sent to branch with a load at % of cost such laoding is equal to 1/4th 10 of sales price	20	%25	% 33.33	16.679	%33.;
	Under debtors method, goods received from another branch at cost are debited 11accout	Branch	Stock	Debtors	CASh	Branch



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		r	<u> </u>	T		
T	Inder debtors method, expenses of banch					
- I.	net by head office are credited to		Charle II	Debtors	CASh	Cash
12	account	Branch	Stock			
-f						Goods sent to head
	under debtors mehtod goods returned to		Goods sent to			office
	HO are debited toAccount	Branch	branch account	Debtors	CASh	
끄						
	Under debots mehtod branch account is	•	Profit and loss			
	Under debots mentod branch account is	Trading account	account	Debtors	CASh	Profit or loss account
14	closed by transferred toaccount					
	Under debtors method goods sent to		Profit and loss			
	branch account is closed by transfer to			Debtors	CASh	Trading account
15	account	Trading account	account			
	Under debtors method when goods are					
	sent at invocie price load on goods sent by					
	head office to branch is adjusted by credit			_	CASH	Branch
10		Branch	Stock	Debtors	CASh	
10	toaccount					
	Under debtors method, when goods are	1			1	
	sent at invoice price load on opening stock	Goods sent to branch	Head office			
	brough down from last year is adjusted by		account	Stock reserve account	Branch account	Stock reserve
17	debit to _account	account				
	If branch sells all the goods only at the					
	invoice price HO can have an easy check on					1
	the brnach cash and stock by using the			·		
	following formula (stock and goods sent to		- A.			
	icoice price) cash remitted to head office +					
	cash balance with branch + Clsoing stock	1				
	with branch = Opening stock with branch +	Goods sent to branch	Head office		Drameh account	Goods sent to banch
1		account	account	Stock reserve accoun		
	Under stock and debtors method goods	+				
	received from another rbanch at cost are			1		a sub-stands
		Branch stock	Branch adjustemn	t Branch debtors	Branch cash	Branch stock
1	9 debited toaccount		+			
	Under stock and debtors method, goods					
	received from another branch at invoice		Branch adjustemr	t Branch debtors	Branch expenses	Branch stock
2	20 price are debited toAccount	Branch stock			+	1
					1	
	Under stock and debtors method credit			Branch debtors	Branch expenses	Branch debtors
	21 sales are debited toaccount	Branch stock	Branch adjustem	nt Branch debtors		
	Under stock and debtors mehtod loss of		1			
	godos at branch by fire are credited to					Branch stock
	1-	Branch stock	Branch adjustem	nt Branch debtors	Branch expenses	
	22Account					
	Under stock and debtors mehtod closign					
	stock at branch is brought into books by	Branch closing stock	Branch adjustem	nt Branch debtors	Branch expenses	Branch closing stock
	23 debit toaccount	Branch closing stock	Dianen aujustem			



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l p	Inder stock and debtors method, gross profit is credited to branch profit and loss procoutn and debited toAccount	Branch stock	Branch adjustemnt	Branch Profit and loss account	Branch expenses	Branch stock
	Under stock and debtos mehtod when goods are sent at invoice price,Account shows the load in the various entries shown in the branch stock account	Branch stock	Branch adjustemnt	Branch debtors	Branch expenses	Branch adjustemnt
	Under stock and debtors method when goods are sent at invoice price load on goods sent by head office to banch is debited to goods sent to branch acount and credited toaccount		Branch adjustemnt		Branch expenses	Branch adjustemnt
		MCQ	Fire Insurance Clai	ms	r <u> </u>	
			В	c	D	Answer
<u>├</u> ──	Particulars	A covers risk of loss	increases loss	prevents loss	it is an insurance of life	covers risk of loss
<b>├</b> ───	Fire insurance	equal to policy amount	Stock on date of fire	actual loss incurred	Goods lying for approval	actual loss incurred
<u>}</u>	Salvage refers to	stock destroyed by fire		actual loss incured	actual gain received	stock saved from fire
		added ot purchaes	deducted from purchases	added to liablities	ignored	purchases
	purchases of furniture should be	fluctuating	consistent	increasing	decreasing	consistent
	5 % of gross profit should be 6 Stock for the purpose of claim should be	at marginal price	at market price	at cost price	market or cost whichever Is lower	at cost price
	7 Unrecorded sales should be	added to purchases	added to sales	deducted to sales	ignored	added to sales
	Credit purchases should be ascertained 8 from	Total creditors accoun	Total debtors account	Cash account	Stock account	Total creditors account
	9 Total debtors account is prapred to find o	It Credit sales	Cash sales	Credit purchases	Cash purchases	Credit sales Deducted from closing
	Abnormal items included in closing stock	Deducted from closing stock	purchases	added to sales	deducted to sales	stock
	11 Salvage is	added to stock on dat of fire	dedcuted from te stock on date of fire	ignored for deciding claim	added to trading account	dedcuted from stock or date of fire
	as per average clause insurnace company 12 pays compensation	proportionately	more than the lo	ss less than the loss	not paid	proportionately

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		debbited to	credited to			credited to
		memornadum trading	memorandum	debited to profit and	credited to profit and	memorandum trading
13	goods sent in consignment are	account	trading account	loss account	loss account	account
		debbited to	credited to			credited to
		memornadum trading	memorandum	debited to profit and	credited to profit and	memorandum trading
14	Goods sent for approval is	account	trading account	loss account	loss account	account
		debbited to	credited to			debbited to
		memornadum trading	memorandum	debited to profit and	credited to profit and	memornadum trading
15	carriage on purchaes	account	trading account	loss account	loss account	account
			added to opening			
16	Unrecorded purchaes should be	added to sales	stock	added to purchases	added to wages	added to purchases
			added to	······		
17	Misappropirated cash sales should be	added to sales account		added	deducted	added to sales account
-1/						· · · · · · · · · · · · · · · · · · ·
	the main objective of the average clause is	encourage full	encourgae under		discourage fuli	
		insuance	insurance	encourage payment	insurnace	encourage full insuance
18	10			cheouruge puyment		
	· · · · · · · · · · · · · · · · · · ·	to the units of side				in the ratio of risk
	in case of average clause the los sis fuffered		in equal ratio	only the insurere	only the insured	covered
19	by both the insurer an dthe insured	covered				
	mi i filiti i da di su dalata affina		Memorandum	memorandum p&I		Memorandum trading
	The value of closing stock on tdate of fire	Trading a/c	trading a/c	account	P&Laccount	a/c
	stock can be ascertained by preparing a	Trading a/c				
	to lodge claim for the loss of stock by fire					
	the value ofon the date of fire has to be		closing stock in	salas	claim	closing stock in trade
21	estimated	opening stock in trade	trade	sales		closing stock in trade
	A fire insruance policy usually includes an					
	to discourage the under insurance of				Actual loss	
	stock or any asset	Aveage clause	weighted clause	Closing stock		Aveage clause
	Actual loss = Stock on date of fire - Salvage					Fine fight evenence
23	+	Salvage	Fire fight expenses	opening stock	Closing stock	Fire fight expenses
	The amount to be paid by insurance	1				
24	company in the event of loss is called	stock on date of fire	Claim	Policy amount	Sum assured	Sum assured
	If gross profit ratio is 20% on cost the gorss					
25	profit ison sales	1/5th on sales	1/6th on sales	1/4th on sales	1/3on sales	1/6th on sales

Faculty Incharge





# **REMEDIAL LECTURES**

BMS

2021-22



### FYBMS – Semester II

Timetable (Remedial Lectures)

Subject	04.04.2022	05.04.2022	06.04.2022	07.04.2022	08.04.2022
Business Maths	10:00 AM – 12:00 PM	10:00 AM – 12:00 PM	10:00 AM – 12:00 PM	10:00 AM - 12:00 PM	10:00 AM – 12:00 PM
	-				

Beer Convenor

COLLEGE OF HIGHER

Principal

PRINCIPAL The S.I.A. College of Higher Education DOMBIVLI (E)



### **FYBMS – Semester II**

### Assignment – Remedial Course - Business Mathematics

### A. Simple Interest

- 1) A sum of money amounts to Rs 51920 in 2 years and to Rs59840 in 4 years at a certain rate of simple interest. Find the sum and the rate
- 2) What sum of money will amount to Rs 8432 in 6 years at 4% p.a simple interest?
- 3) In how many years will a sum of money get simple interest equal to itself at 10% p.a simple interest?
- 4) At what rate of simple interest will Rs4200 become Rs5712 in 4 years?
- 5) A person lent Rs17000 in 3 years and Rs12000 for 4 years at the same rate of simple interest. Find the rate if the interest received was Rs 8910

### **B.** Compound Interest

- 1) The difference between simple and compound interest on a sum for 4 years at 10%p. a is Rs1025.6. Find the sum
- Jay kept Rs20000 for 4 years in a bank as fixed deposit. At time of maturity, he received total amount of Rs 27210 with compound interest.
   Find rate of interest.
- 3) Mr Sinha borrows Rs12000 for 4 years at compound interest rate of 8%p.a. How much will he have to repay at the end of the period
- 4) Find the total amount, with interest, if a sum of Rs8000 is kept in a bank for 3 years with 12%p. a compounded half yearly.
- 5) The simple and compound interest for 2 years on the same principal, at the same rate are Rs7200 and Rs7632 respectively. Find the principal and the rate of interest.





### **FYBMS – Semester II**

Assignment II - Remedial Course - Business Mathematics

1. If an amount of Rs. 50,000 becomes Rs 65,000 in 3 years, how much will be the rate of simple interest must be.

2. Given the equations 5x-3y=21 and 3x-4y=7Find the determinant Dx

3. Find the number of ways in which 3 boys and 4 girls can be arranged in a row s othat all the three boys are together.

4. The simple interest on Rs15000 for 8 months at 10% p.a is \_\_\_\_\_.

5. Given f(1) = 10, f(2) = 16, f(3) = 26, f(4) = 40 find the values of  $\Delta^2$ .

6. Given principal is Rs 1500, number of years is 3, interest is Rs 225 then what will be the rate of simple interest?

7. The number of ways in which 2 cards can be chosen from a pack of 20 cards is \_\_\_\_\_.

8. Find the derivative of the function  $y = 60 + 2x - 10x^2$ 

9. In how many ways can a committee of 6 men and 2 women be formed out of 10 men and 5 women?



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The South Indian Association's

- **The S.I.A. College of Higher Education** Affiliated to University of Mumbai Accredited B+ by NAAC P-88, MIDC Residential Area Dombivli Gymkhana Road, Near Balaji Mandir, Dombivli (East), 421203.

# Attendance Sheet - Remedial Course - FYBMS FYBMS - Business Maths

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PRINCIPAL The S.I.A. College of Higher Education DOMBIVLI (E)

Principal



Convenor



# REMEDIAL LECTURES BSC IT 2021-22



### Remedial Lecture scheduled for Academic year 2021-2022

Time-Table for SYBSCIT sem-4

Date	Time	Subject
6-04-2022	12.30-1.30	Computer Oriented
		and statistical
		techniques
7-04-2022	12.30-1.30	Computer Oriented
		and statistical
		techniques

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### Remedial Lecture scheduled for Academic year 2021-2022

Time-Table for FYBSCIT sem-2

# DateTimeSubject4-04-202210.30-11.30Numerical statistical<br/>methods5-04-202210.30-11.30Numerical statistical<br/>methods

ordinato

### PRINCIPAL The S.I.A. College of Higher Education DOMBIVLI (E)



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# Attendance sheet for Remedial Lectures COST - 21-22

Sr.no	Name of the Student	Roll NO	Sign
<u>51.110</u>	Upadhyay Aarchal	IF 20067	( Sally and
	Varsha Paneley	IF10068	Gall
3	Shejal Jha	IF20016	Sheight
<u>v</u>	Saurar Mahajan	- IF20025	atrohym
5	Soniya Graud	TF-20011	Sonite.
6	Neha Cupta	IF20012	
	Jigyasa Jajaval	IF20014	- Igyasa
8	Shrada Lodaya	IF 20024	Shrada
q	Amrendy Yudar	IF14068	
10	Sorafnil Verunkar	IF 18147	Swopmy_
·	Nishant oraghmare	IF 20060	Noberro
12	Telas Gala	If 20059	
	V		
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Zois Name & Sign of Faculty Siechala Nois

Co-ordinator



Dete: -04/04/2022

Attendance sheet for Remedial Lectures

ens: - Applied methods

Sr.no	Name of the Student	Roll NO	Sign
1	Aditya yadav	J.f21052	Adutto
2.	Ankesh Jaiswal	IF21036	Qulust .
3	Nixar Sinha	IS22053	NS
4	Aniali, Rai	IF21038	20000
5	Sakshi.B	IF21048	Bulekor.
6	Durga	JF21022	ann
f	Khushi . V.	TF20024	knoshi.
8	Ruchita Vadau	TF21026	The
9	Shubham Panday	IF21019	
10	Anusha Gouda	IF21005	Anusha

Name & Sign of Faculty Breeleala Nail Tranjalee K.



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dinato



05/04/2022

Attendance sheet for Remedial Lectures Numerical methods 2-6: - Appleaded and s.

Sr.no	Name of the Student	Roll NO	Sign
1 2 3. 4 5. 6. 7. 8.	Maunya priyanka Yadav Vandana K, Kulkaini Hemangi Kadam Shravani Bhoir Mayum Gupta Sakshi Namisha Aravandeka Jarchana N, Melita	JF21009 JF21008 JF21001 JF21006	Higadau Higadau Higadau Aligana Aturna Aturna Manadela Xeehana

Name & Sign of Faculty

Panjale k.



pal dinator

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Dett: - 05/04/2022

Attendance sheet for Remedial Lectures

$\frac{\text{Sr.no}}{1}$ $\frac{2}{3}$ $\frac{4}{5}$ $\frac{6}{7}$ $\frac{7}{8}$ $\frac{9}{10}$ $1$	Name of the Student Buraphil-R. Gaixwel Shrinival. 5. Deukor Balaji Naidu Monun Briaa Tannay crobdhari Bhong Kana Jia droepak yador Ravindra Gupta Suraj sahy Diret S. Kument Robit Mehta	 Sign Jund Conree Bhorn Bhorn Deopale Ravindra. SURAISAHU L

Name & Sign of Faculty

Pranjalue K.



indal



Date: - 7/04/2022 Attendance sheet for Remedial Lectures

Cost 21-22

Sr.no	Name of the Student	Roll NO	Sign
	Abilith . M. Naclos	IF20032	Abyth
2	Mihir Surve	IF 20053	abance
3	Abhishek Mate	JF 20027	Pnabe
	Divakar Singh	IF 200 51	Demat
5	Butumb Salunkhe	the second se	Repuberto
6	Knishn Kant Jedeuye	IF21030	kiAgalaye
7	ANVISHA SANANT	1F20044	Saucentr .:
8	Straddha Kadam	TP20019	Audam.
9	Dieti-k. Dhame	JF20006	Thaurs
10	Akhila Menon	1F20628	Sutkinia
11	Shruh Shukia	JF20050	houte.
12	Nayanta Shinde	IF20047	ashinde
13	Diksha Gralande	IF20010	Disha
14	Suboy Rom	IF 20037	Stane
15	Oshubham Dash	IF20005	Alash
16	Athanya H. Jethna	IF19023	Alther
17	Clautam Bakhane	7720490	Gauta
18	Runal B. Bheyleal	TF20003	Kunal. Altata
20	Mangesh Salgaocar	IF20024	Solgaoco

Name & Sign of Faculty Seeleala Mais



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# **REMEDIAL LECTURES**

BAF

2021-22



### 28 MAR 2022

# Notice

# This is to inform that Remedial lectures for the slow learners are scheduled as follows:

	Innetable of Kemedian			
Date	Time	Subject		
	1pm-2pm	Maths		
4 <sup>th</sup> April 2022	2:15pm-3:15pm	Financial Accounting Paper-II		
5 <sup>th</sup> April 2022	1pm-2pm	Maths		
	2:15pm-3:15pm	Financial Accounting Paper-II		
6 <sup>th</sup> April 2022	1pm-2pm	Maths		
	2:15pm-3:15pm	Financial Accounting Paper-II		
	1pm-2pm	Maths		
7 <sup>th</sup> April 2022	2:15pm-3:15pm	Financial Management Paper-		
8 <sup>th</sup> April 2022	1pm-2pm	Financial Management Paper-		
9 <sup>th</sup> April 2022	1pm-2pm	Financial Management Paper-		

FYBAF Timetable of Remedial Lectures

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Principal

PRINCIPAL The S.I.A. College of Higher Education DOMBIVLI (E)



### SIA COLLEGE OF HIGHER EDUCATION, DOMBIVLI ATTENDANCE SHEET OF REMEDIAL LECTURES FYBAF-2021-22

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Sr.No. Roll No.		Name Of Student	4th April 2022		5th April 2022		6th April 2022	
Sr.No.	ROU NO.		FA-II	Maths	FA-II	Maths	FA-II	Maths
1	FF21001	AMDOSKAR SAURABH MANGESH	Scuelt	Sarrally	Sourary	Sauth	Saysals	Sameb
2	FF21002	AMIN SHEETAL JAYAKAR	Sher	265FA	A	A.	A	NS-
3	FF21003	BADME SANKET SURESH	Samkez.	Jan lat	eloutes	toutes	- Bonkel	danter .
4	FF21005	BHAYAJE PRITI KRISHNA	P. BHAYJE	P. BHAYJE.	*	•	4	A-
5	FF21008	GAVLI GANESH DEEPAK	-Cere	ler	A	A	A	R
6	FF21009	GAWADE ROHAN SURESH	posnam	Roshan	Restran	Kishan.	Kosha	foster
7	FF21016	KALLAR SANJAY KALIYAMURTHY	danjay	donsy	danpy	dante	Danja1	dantal
8 之	FF21020	KOLTE SHRUTI SACHIN	A Cole	J. Colle	A-	A	8-	A-
9	FF21024	MAYEKAR RUTIKA GANGADHAR	6.	B	12-	B	B	Ř-
10	FF21030	NISHAD ANJALI JAYKESH	Adam	Argan	<u>A</u> -	A-	<u> </u>	R-
11	FF21031	PANDEY DIVYA RAMESH	Divya	Diveya			Divya	Divya.
12	FF21033	PARMAR PARTH KISHOR	p.K. Pom		At the	P.K. Pau		P.K. Pan
13	FF21035	PATIL DIPIKA VISHWANATH	pipika	Dipiko	Dipika	PIPIKS	pipika	DIPIK9
14	FF21036	PILLAI BHUSHAN CHANDRASHEKAR	P.C. Pillal	p.c.Pillar	p.c.pilla	p.c.Pilla	P.C.Pillas	P.C.Pilla
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16	FF21039	UJWALA PRABHAKAR REWGADE	wwald	DIDOULD		Ujwarg	Universe	Ulwally
17	FF21044	SHAH KHUSHI CHANDRAKANT	Rechant	Vegn	Keelo	ver	Kon	Hab
18	FF21045	SHETTY SHRADHA MOHAN	Shradine	Shrade	Show	- Shrand	shandan	madel
19	FF21048	SHUKLA' MANSI DINESH BINDU	PEODEL	tronsi	HOUSI	ANOUSS	Provisi	Fronsi
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21	FF21055	VETAL GAYATRI CHHOTU	GLCO	GACY	CACY	GACU	GIZ CY	GHCV
22	FF21060	PATIL NIKHIL SANJAY	Report	Ochoti.	QC Bat?	CARPENT	(APRONT)	Parati
23	FF21062	ANSARI ARMAN MOHAMMAD ISLAM ALI	6 har	(Hr.	Nor	(Ndr		reg
24	FF21066	PAWAR SALONI MANGESH	salon	solon	satoni	solow	Salow	Saloni
25	FF21067	THAKKAR DHRUV JATIN	BKIIM	- DKT	DKT	DKT	DHT	DWT
26	FF21074	MALUSARE VIKRANT MAHENDRA	Valent	V m/ant	FA	A	12-	H



Sr.No	. Roli No.	Name Of Student	7th April 2022	8th April 2022	2 9th April 2022	
1	FF2100	AMDOSKAR SAURABH MANGESH		ths FM-1 trabb (Rugnin)	FM-I	
2	FF2100		and and and	tooph Sauson)	Sensam	
3	FF2100		Alarket D	A A	A	
4	FF2100	5 BHAYAJE PRITI KRISHNA		and Sources	agentest.	
5	FF2100	3 GAVLI GANESH DEEPAK	P.BHAIJE P.BH	AUC.	R	
5	FF2100	GAWADE ROHAN SURESH	- Cour fer	2	A	
/	FF21016	KALLAR SANJAY KALIYAMURTHY	- tonar bo	non Rohan	Kanan	-
		KOLTE SHRUTI SACHIN	a platter a pite	A David	Xon fait	
	FF21024	MAYEKAR RUTIKA GANGADHAR		1 0 0 1	A	
0		NISHAD ANJALI JAYKESH	Middler Rud	- Kal Kut Ka	Kutika,	•
1	FF21031	PANDEY DIVYA RAMESH	PDR 600	2 220	<u>A</u>	• •
2	FF21033	PARMAR PARTH KISHOR	Plane Pla	PBR	688	·
	FF21035	PATIL DIPIKA VISHWANATH	Dipika Dipi	Ka Leasua	A	
1		PILLAI BHUSHAN CHANDRASHEKAR			pipika	
		POOJARY NISARGA BABU			Bhest	
]	FF21039	UJWALA PRABHAKAR REWGADE		ngo nongo h	<u></u>	• . •
	1	SHAH KHUSHI CHANDRAKANT	Ulwaiglia		maja-	•
I		SHETTY SHRADHA MOHAN	- Khush Kush		Lushi	
		SHUKLA MANSI DINESH BINDU	- S.M.S.M.		sms	
	1	SWAMI DALTON MARTIN	m. Hora ha		ADDING .	
F	F21055	VETAL GAYATRI CHHOTU	OBULD DOULD		A-	
		PATIL NIKHIL SANJAY	QB+2 DB+1	- 62401 6	57 C-V	
F	F21062	ANSARI ARMAN MOHAMMAD ISLAM AL		1 420251 1	<u>aroti</u>	
FI		AWAR SALONI MANGESH	C I C I		<u>h</u>	
		HAKKAR DHRUV JATIN	- Sciloni Saloi		salowi	CONSIGNATION OF THE
FF		ALUSARE VIKRANT MAHENDRA	Harry Harry	- Blain f	Stain	Contraction of the second

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