

Agashi Virar Arnala Education Society's
Padmashree Bhausaheb Vartak College, Virar (E)
Question Bank - Advertising-II

Module I

- Explain the limitations of Print advertising.
- Discuss the advantages of internet advertising.
- Write in brief about the Doordarshan Code for advertisers.
- Explain briefly the forms of Internet advertising.
- What do you mean by out-of-home advertising? What are its advantages?
- What are the advantages of the broadcast media?
- Discuss the limitations of the digital media
- Explain the importance of media research.

Module II

- Explain the steps in planning of advertising campaign.
- What are the factors determining advertising budget?
- Explain briefly media scheduling strategies.
- What is creativity in advertising? Explain its importance.
- What are the methods of setting the advertising budget?
- There are several aspects to be considered while selecting media for advertising".

Module III

- Elaborate on the concept of Creative Brief in advertising with the help of any one practical example.
- Describe the various types of buying motives.
- Explain the various limitations of celebrity endorsements in Advertising.
- Explain the meaning of advertising appeals. What are the different types of appeals?
- Distinguish between high involvement and low involvement products
- What is creativity in advertising? explain its importance
- What is celebrity endorsements? Explain its limitations.

Module IV

- Discuss the principles of a layout.
- Explain the importance of Jingles in broadcast ads.
- Distinguish between pre-testing and post-testing methods of advertising evaluation.
- What are the essentials of copywriting?
- Describe execution styles used in television advertising.
- Explain the meaning and the objectives of pre -testing advertising
- Discuss briefly the importance of jingles and music used in advertising
- What are the principles of effective layout in print advertisements?
- Examine the different methods of pre-testing advertising.

SHORT NOTES FROM ALL MODULES

- Doordarshan code for advertisers
- Media planning
- Newspaper advertising
- Unique selling proposition
- Slogan
- Story Board
- Doordarshan code
- Audit Bureau of Circulation
- DAGMAR Model
- Any 6 elements of copy
- Appeals
- Any 5 types of execution styles used in advertising
- Media objectives
- Media scheduling strategies
- Selling Points
- Media Objectives
- Concept of storyboard

PBV College – Question Bank – 2024-25

Agashi Virar Arnala Education Society's
Padmashree Bhausaheb Vartak College, Virar (E)
Question Bank - Financial Accounts -IV

Redemption of Preference Share

- 1) A Company has 4,000 redeemable preference shares of ₹ 100 each, fully paid. The company decides to redeem these shares on December 31, 2017 at a premium of 5%. The company makes the following issues:
- (a) 1,000 Equity Shares of ₹ 100 each at a premium of 10%.
 - (b) 1,000 Debentures of ₹ 100 each.
- The issues were fully subscribed and allotments were made. The redemption was duly carried out. The company has sufficient profits. Give Journal entries to record the above transactions

- 2) Teebee Limited had issued 1,50,000 10% preference shares of 10/- each, redeemable at premium of 10% on 31st December, 2017. The company has adequate balance in General Reserves.

To provide funds for redemption, company -

- (i) Sold investments costing 2,00,000 for ₹ 3,00,000.
- (ii) Issued for cash-2,500-15% Debentures of 100/- at par.
- (iii) Issued-50,000 equity shares of 10/- at premium of 4/- per share.

Show journal entries.

- 3) Bharat Ltd. whose issued share capital on 31-12-2017, consisted of 12,000 8% redeemable preference shares of 100 each fully paid and 40,000 equity shares of 100 each, 80 paid up, decided to redeem preference shares at a premium of 10 per share. The company's balance sheet as at 31-12-2017, showed a general reserve of 18,00,000 and a capital reserve of ₹ 1,70,000. The redemption was effected partly out of profits and partly out of the proceeds of new issue of 6,000 7.5% cumulative preference share of 100 each at a premium of 25 per share.

You are required to pass necessary journal entries.

- 4) Mehta Limited had issued 3,00,000 10% preference shares of 10/- each, redeemable at premium of 10% on 31st December, 2017. The company has adequate balance in General Reserves.

To provide funds for redemption, company -

- (i) Sold investments costing 4,00,000 for ₹ 6,00,000.
- (ii) Issued for cash-5,000-15% Debentures of 100/- at par.

(iii) Issued-1,00,000 equity shares of 10/- at premium of 4/- per share.
Show journal entries.

- 5) A Company has 8,000 redeemable preference shares of ₹ 100 each, fully paid. The company decides to redeem these shares on December 31, 2017 at a premium of 5%. The company makes the following issues:
- (a) 2,000 Equity Shares of ₹ 100 each at a premium of 10%.
 - (b) 2,000 Debentures of ₹ 100 each.

The issues were fully subscribed and allotments were made. The redemption was duly carried out. The company has sufficient profits. Give Journal entries to record the above transactions

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Redemption of Debentures

- 1) Tanuja Limited had issued 10,000 12% Debentures of 100 each under SEBI regulations redeemable on 31st December, 2013 at a premium of 5%. The company offered three options to Debenture holders as follows:

- (i) 14% Preference Shares of 10 at 12;
- (ii) 15% Debentures of ₹ 100 at par,
- (iii) Redemption in cash.

The options were accepted as under:

- (i) option by holders of 3,000 debentures;
- (ii) option by holders of 3,000 debentures,
- (iii) option by holders of 4,000 debentures.

The redemption was carried out by the company after creating Debenture

- 2) Diffcult Pvt. Ltd. had issued 5000 -12% debentures of ₹ 100 each redeemable on 31-12-2013 at par

The Company offered three options to the debentureholders as under:

- a. 14% Preference shares of 10 each at 12.
- b. 15% Debentures of 100 each at par.
- c. Redemption in cash.

The options were accepted as under:

Option (i) by holders of 1500 debentures

Option (ii) by holders of 1500 debentures

Option (iii) by holders of 2000 debentures.

The redemption was carried out by the Co.

- 3) Hindustan Manufacturing Limited gave notice of its intention to redeem its 6% Debenture, amounting to Rs 4,00,000 of Rs 100 each at Rs 102 and offered the debenture holders the following three options to apply the redemption money to subscribe for :

- (a) 5% cumulative preference shares of Rs 20 each at Rs 22.50 per share.
- (b) 6% debenture at Rs 96 and
- (c) to have their holdings redeemed for cash.

(a) Debenture holders for Rs 1,71,000 accepted the proposal

(b) Debenture holders for Rs 1,44,000 accepted the proposal

(c) Remaining debenture holders accepted the proposal

Pass the necessary journal entries to record the above transactions in the books of the company The redemption in cash, wherever applicable, was made fully out of profit.

- 4) Hindustan Pvt. Ltd. had issued 5000 -12% debentures of ₹ 100 each redeemable on 31-12-2013 at par

The Company offered three options to the debenture holders as under:

- (i) 14% Preference shares of 10 each at 12.
- (ii) 15% Debentures of 100 each at par.
- (iii) Redemption in cash.

The options were accepted as under:

Option (i) by holders of 1500 debentures

Option (ii) by holders of 1500 debentures

Option (iii) by holders of 2000 debentures.

The redemption was carried out by the Co.

Pass journal entries in the books of Hindustan Pvt. Ltd. without narration. Company decided to use the minimum amount of profits required by law.

- 5) Maharashtra Manufacturing Limited gave notice of its intention to redeem its 6% Debenture, amounting to Rs 4,00,000 of Rs 100 each at Rs 102 and offered the debenture holders the following three options to apply the redemption money to subscribe for :
- (a) 5% cumulative preference shares of Rs 20 each at Rs 22.50 per share.
 - (b) 6% debenture at Rs 96 and
 - (c) to have their holdings redeemed for cash.

Debenture holders for Rs 1,71,000 accepted the proposal (a)

Debenture holders for Rs 1,44,000 accepted the proposal (b)

Remaining debenture holders accepted the proposal (c).

Pass the necessary journal entries to record the above transactions in the books of the company. The redemption in cash, wherever applicable, was made fully out of profit.

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Profit for pre-Prior incorporation

- 1) Ganesh limited was incorporated on 1st July,2016 to acquire the business from 1st April,2016. It commenced its business on 1st august,2016. Its profit and loss account for the year ending 31st march ,2017 is as under .

| Particular | Rs | Particular | Rs |
|----------------------------|--------|---------------------|--------|
| To office salaries | 60000 | By gross profit b/d | 520000 |
| To selling commission | 78000 | | |
| To carriage outward | 42250 | | |
| To rent and taxes | 120000 | | |
| To debenture interest | 25400 | | |
| To printing and stationery | 15000 | | |
| To advertising expenses | 65000 | | |

Additional information:

Sales for the pre-incorporation period was @ RS 500000 pre month. Total sales for the year ended 31st march ,2017 was RS 6500000 prepare statement of profit and loss in the columnar form for the year ending 31st march,2017 allocating various items an suitable basis in pre-incorporation and post incorporation period.

- 2) Nishan Ltd. Was incorporated on 1st August, 2017 to take over a running partnership business with effect from 1st April 2017. Following are the details of income and Expenses for the year ended 31st March 2018:

| Particulars | RS | RS | RS |
|----------------------------------|----------|---------------|----------|
| Directors Fees | 49,000 | Gross Profits | 9,60,000 |
| Rent | 85,500 | | |
| Bad debts | 12,000 | | |
| Salaries | 1,83,000 | | |
| Interest on Debentures | 24,000 | | |
| Depreciation | 66,000 | | |
| Preliminary Expenses written off | 42,000 | | |
| General Expenses | 49,200 | | |
| Commission on sale | 36,000 | | |
| Printing and stationery | 93,000 | | |
| Advertisement Expenses | 1,20,500 | | |
| Audit Fees | 58,600 | | |
| Carriage Outward | 72,800 | | |
| Electricity Charges | 44,400 | | |
| Insurance Premium | 24,000 | | |

Additional Information:

- a) Bad debts ₹ 500 were in respect of sales effected two years ago.
- b) Mr. Amit was a working partner in the firm entitled to a remuneration 12,000 per month. From 1st August 2017, he was made the Managing Director of the company and was entitled to a salary 15,000 per month. The remaining salary is to two clerks employed during the period from 1st July, 2017 to 30th November 2017.

- c) Rent is paid on the basis of floor space occupied. Floor space occupied was doubled in the post incorporation period.
- d) Sales for each month of December, 2017 to March, 2018 were double the monthly sales of April 2016 to November, 2017.
- e) Audit fees is for the entire year.

Prepare a statement showing profits for the pre and post incorporation period separately.

- 3) Mangesh limited was incorporated on 1st July,2017 to acquire the business from 1st April,2017. It commenced its business on 1st august,2017. Its profit and loss account for the year ending 31st march ,2018 is as under .

| Particular | Rs | Particular | Rs |
|----------------------------|----------|---------------------|-----------|
| To office salaries | 1,20,000 | By gross profit b/d | 10,40,000 |
| To selling commission | 1,56,000 | | |
| To carriage outward | 84,500 | | |
| To rent and taxes | 2,40,000 | | |
| To debenture interest | 50,800 | | |
| To printing and stationery | 30,000 | | |
| To advertising expenses | 1,30,000 | | |

Additional information:

Sales for the pre-incorporation period was @ RS 10,00,000 pre month. Total sales for the year ended 31st march ,2018 was RS 1,30,00,000 prepare statement of profit and loss in the columnar form for the year ending 31st march, 2018 allocating various items on a suitable basis in pre-incorporation and post incorporation period.

- 4) Ameya Ltd. Was incorporated on 1st August, 2016 to take over a running partnership business with effect from 1st April 2016. Following are the details of income and Expenses for the year ended 31st March 2017:

| Particulars | RS | RS |
|----------------------------------|----------|-----------|
| Gross Profits | | 19,20,000 |
| Less : Expenses | | |
| Directors Fees | 98,000 | |
| Rent | 1,71,000 | |
| Bad debts | 24,000 | |
| Salaries | 3,66,000 | |
| Interest on Debentures | 48,000 | |
| Depreciation | 1,32,000 | |
| Preliminary Expenses written off | 84,000 | |
| General Expenses | 98,400 | |
| Commission on sale | 72,000 | |
| Printing and stationery | 1,86,000 | |
| Advertisement Expenses | 2,41,000 | |
| Audit Fees | 1,17,200 | |
| Carriage Outward | 1,45,600 | |
| Electricity Charges | 88,800 | |
| Insurance Premium | 48,000 | |

Additional Information:

(a) Rent is paid on the basis of floor space occupied. Floor space occupied was doubled in the post incorporation period.

(b) Sales for each month of December, 2016 to March, 2017 were double the monthly sales of April 2016 to November, 2016.

(c) Audit fees is for the entire year.

(d) Bad debts ₹ 1,000 were in respect of sales effected two years ago.

(e) Mr. Amog was a working partner in the firm entitled to a remuneration 24,000 per month. From 1st August 2016, he was made the Managing Director of the company and was entitled to a salary 30,000 per month. The remaining salary is to two clerks employed during the period from 1st July, 2016 to 30th November 2016.

Prepare a statement showing profits for the pre and post incorporation period separately.

Brief Answers

- 1) What are the different types of companies ?
- 2) Explain different types of debenture
- 3) Explain the procedure for issue of shares
- 4) Distinguish Between shares and debenture

Short Notes

- 1) Divisible Profit
- 2) Profit Prior to Incorporation
- 3) Sweat Equity Shares
- 4) Source of Bonus Share
- 5) Securities Premium
- 6) Capital Reserve
- 7) Book Building
- 8) Wasting Assets
- 9) Bonus Shares
- 10) ESCROW Account
- 11) Debenture Redemption Reserve
- 12) Not – Divisible Profits

**Agashi Virar Arnala Education Society's
Padmashree Bhausaheb Vartak College, Virar (E)**

Question Bank – Auditing

Module 1:-

1. Distinguish between Accounting and Auditing.
2. Explain Auditing , its advantages and objectives.
3. What is Final Audit? Explain the advantages and disadvantages of Final Audit
4. Explain the advantages of Continuous Audit.
5. Explain the term “Errors”. What are the different types of errors?
6. What is Annual Audit? Explain the advantages of Annual Audit.

Module 2:-

1. What is an Audit Notebook? What are its content?
2. What is Audit Programme? What are its disadvantages?
3. Explain importance of Audit working papers.
4. Give the meaning and objectives of Audit planning.
5. What are the essentials of good Audit programme?
6. Discuss in detail Audit Procedure.

Module 3:-

1. Explain Internal Audit and basic principles governing internal audit.
2. Enumerate the factors influencing the sample size
3. What are Internal Checks? What are the objectives of Internal Checks?
4. What is Internal Audit? Explain the functions of Internal Audit.
5. Explain Internal control for Purchases and Creditors.
6. Distinguish between Internal Audit and Statutory Audit

Module 4:-

1. How would you vouch telephone expenses?
2. What are the essential characteristics of a voucher?
3. How would you vouch Advertising Expenses?
4. How would you vouch Rent?
5. How would you vouch sale on consignment?
6. What is vouching in Auditing? Explain its importance.

Module 5:-

1. How would you verify Debtors?
2. How would you verify Bank Loan?

3. How would you verify Plant & Machinery?
4. How would you verify Sundry Debtors?
5. Explain the difference between vouching and verification.
6. What are the essentials of a good verification process?

Short notes from all Modules:-

1. Auditors duties regarding Internal Check
2. Window dressing
3. Users of Financial statements
4. Teeming & Lading
5. Audit Sampling
6. Vouching
7. Principles of Auditing
8. True & Fair View
9. Secret Reserve
10. Sampling Risk
11. Test Checking
12. Audit Planning

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Agashi Virar Arnala Education Society's
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Question Bank – Business Economics-IV

MODULE 1:

1. Define, function or scope (is same) Public Finance and its scope.
2. Explain the principle and limitations of Maximum Social Advantage as stated by Hugh Dalton.
3. Examine the role of government in correcting market failure
4. Examine the features of public goods

MODULE 2:

1. How do elasticities of demand and supply affect the incidence of taxation?
2. Write a note on Taxation as Anti-inflationary measure.
3. Explain the various canons of taxation. And sources of public.
4. Explain the process of tax shifting and incidence of tax with reference to elasticities of demand and supply.

MODULE 3:

1. Trace the causes of growth in public expenditure.
2. Examine the burden of public debt.
3. Explain different classification of public expenditure.
4. Explain the social security programmes.

MODULE 4:

1. Examine the features of functional finance and objective of fiscal policy.
2. Explain the different types of budget.
3. Outline the key issues in fiscal federalism and decentralization
4. Explain features of FRBM Act 2003

Agashi Virar Arnala Education Society's
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Question Bank – Business Law-II

UNIT I

- Explain the concept of 'Company' as per Indian Companies Act 2013.
- Write a note on advantages and disadvantages of Incorporation.
- Discuss the advantages and disadvantages of 'Private company' and 'Public Company'.
- Classification of Companies.
- Difference between private Company and public Company
- Who is called as a Promoter of a company? Discuss the role, rights and duties of a Promoter.
- Explain the concept of Registration / Incorporation of a Company. Discuss the procedure for Registration of Company.
- What is Memorandum of Association? Write its Clauses.
- Give meaning of the Prospectus. Explain various kinds of Prospectus.
- What is a Company? Explain its Characteristics.
- Explain in brief the various kinds of Companies .
- Write a note on 'Doctrine of Indoor Management'. State the exceptions to the rule.
- Explain the concept of 'Private Placement' in detail.

UNIT II

- Who can become a Member of a Company? Explain various modes of Acquiring Membership.
- Who is a Director of a Company? Explain the Disqualifications of a Director of a Company.
- What do you understand by Director Identification Number? Write a note on Termination of Membership.
- Explain in detail the concept of Extra Ordinary General Meeting as a type of company meetings
- Who can become a Member' of a company? Write a note on 'Termination of Membership'.
- Explain the concept of Director Identification Number'.
- Write a note on
 - Appointment of Directors.
 - Types of meetings
 - Rights and liabilities of Members
- Who can become a member in a company? Write a note on 'Register of Members'.
- Discuss the various types of Directors.
- Explain briefly the provisions for conducting Annual General Meeting of a Company.
- Explain the following
 - Extra ordinary General Meeting.
 - Meeting by the Tribunal.

UNIT III

- Discuss the concept of 'Partnership'. Explain the various features of a partnership as per Indian Partnership Act 1932.
- Explain the meaning of Dissolution of a partnership firm. Write the consequences of dissolution of a partnership firm.
- What is Limited Liability Partnership? Explain its characteristics.
- Write a note on:
 - Conversion of LLP
 - Winding up of LLP
- Explain the Concept of Partnership. Discuss in detail the Rights and Duties of a Partner.
- Write a note on Dissolution of Partnership.
- Advantages and disadvantages of LLP
- Difference between Partnership and Hindu Undivided Family .
- Explain various Rights of a Partner as per Indian Partnership Act 1932.
- Discuss various modes of Dissolution of Partnership firm.
- Explain the procedure for incorporation of a 'Limited Liability Partnership'.
- Distinguish between Limited Liability Partnership and Partnership.

UNIT IV

- Give the meaning of the following terms:
 - Consumer
 - Defect
 - Complaint
 - Consumer Dispute
- Who is an aggrieved consumer? Discuss the Jurisdiction and procedure of District Forum in Settlement of Consumer Dispute.
- Discuss the Highlights of the Competition Act 2002.
- Write a note on, 'Abuse of Dominant Position'.
- Explain the meaning of following terms as per Consumer Protection Law:
 - Consumer.
 - Defects and Deficiency
- Write a detailed note on the 'Three Tier Machinery' for Consumer Redressal.
- Salient Features of Competition Act 2002
- write Note on competition commission of India
- Explain the term, 'Unfair Trade Practices' with suitable examples.
- Explain in brief the Composition and Jurisdiction of State Commission under Consumer Protection Act 1986.
- Explain in brief various features of Competition Act 2002.
- Write a note on 'Anti-Competitive Agreements'.

UNIT V

- Write a note on 'Intellectual Property Rights'.
- What is Patent? Explain the remedies against Infringement of Patents.
- Discuss the provisions relating to Fair use and Infringements of Copyrights in India.
- Write the procedure for registration of Trade Marks in India. Write note on various types of Trademarks.

- Explain the concept and nature of Intellectual Property Rights in India.
- Explain the Concept of 'Patent'. Write a note on the 'grant of patent.' Types of Trademark procedure for registration of Trademark
- Discuss the concept of 'Intellectual Property Rights' in India.
- What is Patentable and what is not Patentable in India. Discuss the requisites for Grant of Patent in India.
- Explain the meaning of Copyright. Who is an Author under the Copyright Act?
- Which are the clauses of work covered by the Indian Copyright Act?
- What is Trade Mark? Explain the Characteristics and Functions of Trade Mark.

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**Agashi Virar Arnala Education Society's
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Question Bank - Foundation Course-IV**

Module 1:-

1. Trace the origins of the RTI Act 2005 and its provisions.
2. Discuss any three cases of PIL.
3. Discuss Right to Information Act, 2005.
4. Explain features of Consumer Protection Act, 1986.
5. Discuss any three cases of PIL.

Module 2:-

1. Explain principles of deep ecology and evaluate it critically.
2. Describe briefly SDG.
3. Discuss in detail about PPP.
4. Describe briefly SDG.
5. Explain Deep Ecology and its Principles.

Module 3:-

1. Write in detail about GPS and laser Technology.
2. Express Nanotechnology and its applications.
3. What is the revolution in today's society for computers and digital in information technology?
4. Write a brief note on misuse of Science and technology.
5. What is the revolution in today's society for computers and digital in information technology?

Module 4:-

1. Explain in detail Maslow's Theory of Motivation.
2. Write basic details of exams: GMAT and CAT and conducted for entry into Professional courses.
3. Explain in any three Motivation Theories.
4. Write basic details of exams: GRE and GMAT and conducted for entry into Professional courses.
5. Discuss Stephen Covey's concept of Human endowment.
6. Explain in detail about types of Goals and SMART Goals.

Short Notes from All Modules:-

- | | |
|----------------------------|----------------------|
| 1. Consumerism | 2. PIL |
| 3. ICT | 4. GIS |
| 5. Time Management | 6. Reasoning |
| 7. SMART | 8. RTI |
| 9. Polluter Pays Principle | 10. Verbal Ability |
| 11. SAT | 12. Lateral Thinking |
| 13. Ecocentrism | 14. Remote sensing |
| 15. Video Conferencing | 16. Consumer Courts |

**Agashi Virar Arnala Education Society's
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Question Bank - Commerce-IV

MODULE 1:

1. Explain the importance of production planning and control.
2. What are the measures for improving productivity of an organization?
3. Explain briefly the classification of Intermittent Production System.
4. Discuss briefly any six techniques of Inventory Control.

MODULE 2:

1. Explain the features of quality circle.
2. What is TQM? Discuss its importance?
3. Explain briefly the gaps in SERVQUAL model and service quality management.
4. Explain the concept Kaizen and its process.

MODULE 3:

1. Explain the structure of capital market and money market.
2. Explain the function of stock exchange and NSDL.
3. Discuss briefly the role of CRISIL
4. Explain the Dematerialisation Process.
5. Describe the three main Credit Rating Agencies operating in India AND SEBI

MODULE 4:

1. Explain the features of future contract.
2. Discuss the role of SHGs self help groups.
3. What are the factors responsible for growth of mutual funds?
4. What are derivatives? Explain the participants of Derivative Market.
5. Explain the importance of Micro-Finance.

SHORT NOTES:

1. Dimensions of quality
2. Six Sigma Process
3. Start-up ventures
4. Routing and Scheduling
5. ISO 9000
6. SEBI
7. Scientific Inventory Control System
8. SIP
9. Future Contract