

Sr. No. 5530

Exam. Code: 111604

Subject Code : 7327

B. Voc. Management & Secretarial Practices - 4th Sem.

(2517)

Paper - II: Electronic Publishing System (Quark Xpress)

Time allowed: 3 hrs.

Max. Marks: 75

Note: There are eight questions, attempt any five. All questions carry equal marks.

Que. 1. What is Electronic Publishing System? How does it differ from traditional publishing system?

Que. 2. a. What is use of Palates?

Que. 2. b. Write a note on text manipulation features of Quark Express.

Que. 3. Explain how following operations are performed in Quark Express:

- a. Formatting Graphics**
- b. Rotating and moving of Text blocks and graphics.**
- c. Placing text files.**

Que. 4. What is use of Master pages? What are master items and spreads?

Que. 5. What is web document? What are its features?

Que. 6. What are steps to Import and Export documents and graphics?

Que. 7. What is OLE? What are its uses?

Que. 8. Explain:

- a. Halftone Separating & Trapping**
- b. Anchoring Items to flow with text**

5530(2517)100

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B. Voc. Management & Secretarial Practices - 4th Sem.

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Paper : III: Secretarial Practices

Time allowed: 3 hrs.

Max. Marks: 50

Note: Attempt any 5 questions out of 8. Each question carries equal (10) marks.

- Q1. Define a Director? Discuss the legal position of various directors?
- Q2. Discuss the need and role of a secretary in company formation?
- Q3. Explain the various types of shares along with their statutory provisions?
- Q4. Discuss the various contents of memorandum of association and articles of association?
- Q5. Define Prospectus? Explain the process of registration of prospectus?
- Q6. Differentiate between shares and debentures. Explain the methods by which a company can alter its share capital?
- Q7. Define a debenture? Explain the procedure of issue of debentures?
- Q8. State the various modes and consequences of winding up of a company?

5531(2517)100

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Paper - IV: Fundamentals of Auditing

Time allowed: 3 hrs.

Max. Marks: 50

Note: Attempt any 5 questions. Each question carries 10 marks.

1. "Accounting is a necessity while Auditing is a luxury for a business enterprise." Do you agree? Give reasons for your opinion, and explain critically the role of auditing in the efficient, honest and economical conduct of a business.
2. "Auditor is a watchdog not a bloodhound." Explain the duties and responsibilities of an auditor in the light of the statement.
3. (a) Explain the difference between a clean audit report and qualified audit report.
(b) Discuss the specimen of a qualified audit report with hypothetical examples.
4. Explain the basic elements of an Audit Report.
5. "Vouching is the essence of audit." Briefly explain your understanding about the term vouching and state the general principles of vouching.
6. What do you infer from verification of assets & liabilities? Distinguish between verification and vouching.
7. Discuss the duties of an Auditor regarding the verification of assets & liabilities.
8. What are the aims and importance of Internal Control System so far as Financial Accounting aspects are concerned?

5532(2517)100

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Subject Code : 7331

B. Voc. Management & Secretarial Practices - 4th Sem.**(2517)****Paper-ESL-222: Environmental Studies-II****Time allowed: 3 hrs.****Max. Marks: 50**

Section-A(15 marks): It consists of **five** short answer type questions. Candidates are required to attempt any **three** questions, each carrying **5** marks. Answer to any of the questions should not exceed **two** pages.

Section-B(20 marks): It consists of **four** essay type questions. Candidates are required to attempt any **two** questions, each carrying **10** marks. Answer to any of the questions should not exceed **four** pages.

Section-C (15 marks): It consists of **two** questions. Candidates are required to attempt **one** question which carries **15** marks. Answer to the question should not exceed **five** pages.

Section-A

1. What do you understand by Local Biodiversity?
2. What is Environmental Pollution? State its types.
3. What are the effects of Marine pollution?
4. What are Earthquakes? How is the severity of an earthquake measured?
5. How is environment related to human health?

Section-B

6. Differentiate between *In-situ* and *Ex-situ* conservation of Biodiversity?
7. What are the sources and effects of Noise Pollution?
8. What is Population Explosion?
9. What is Motor Vehicle Act, 1988.

Section-C

10. What are the causes of loss of Biodiversity? Describe them.
11. What is Solid Waste Management? Discuss in detail

5533(2517)100

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Exam. Code: 111604

Subject Code : 7326

B. Voc. Management & Secretarial Practices - 4th Sem.**(2517)****Paper - I: Fundamentals of Accountancy-II****Time allowed: 3 hrs.****Max. Marks: 75**

Note: Attempt any five questions out of the following eight questions. Each question carries 15 marks.

Q1. X, Y and Z are partners sharing profits and losses in proportion to their capitals at the beginning of the year. They are entitled annually to draw Rs. 6000, Rs. 5000 and Rs. 4000 respectively as out of their anticipated share of profits. Any drawings in excess of these amounts are to be regarded as advance taken from the firm and are to be subjected to interest at an average rate of 6%p.a. The capital as at the beginning of the year to be allowed interest at an average rate of 5% p.a.

The capitals of the partners as at the beginning of the year 2013 were:

X Rs. 80000, Y Rs. 60000 and Z Rs. 40000. The credit balances of their current accounts were X Rs. 2304; Y Rs. 3728 and Z Rs. 1152. Their drawings during the year were X Rs. 10000, Y Rs. 12000 and Z Rs. 5000. The profits for the year 2013 were Rs. 32000 before making any adjustment for the interest above.

Prepare Profit and Loss Appropriation account, Capital and Current Accounts of partners.

Q2. What do you mean by new profit sharing ratio? What are the various methods to calculate it?

Q3. As partners A, B and C shared profits and losses in the ratio of 4:3:2 respectively. On 31st March, 2008 their Balance Sheet was shown as under:

Liabilities	Rs.	Assets	Rs
Creditors	350000	Cash at bank	100,000
Capital:		Debtors	200,000
A	400,000		
B	200,000		
C	50,000		
		Stock	550,000
		Furniture	150,000
	10,00,000		10,00,000

On this date the partners decided to dissolve the firm. A took over part of the furniture for Rs. 40000 and the remaining furniture was sold in auction for Rs. 10000. Debtors realized Rs. 150,000 and stock was sold for Rs. 270,000. Expenses totaled Rs. 20000.

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Prepare important ledger accounts and cash book closing the books of accounts. C was insolvent and his estate was not in a position to contribute anything towards his deficiency. Apply Garner Vs Murray rule.

Q4. Explain different methods of recording goodwill on the retirement of a partner.

Q5. What is financial statement analysis? Discuss how analysis is made with the help of Trend Analysis and Common Size financial statements.

Q6. What is the method of preparing cash flow statement? Give the proforma.

Q7. Prepare a Balance Sheet as at 31st March, 2014 from the following information of Excel Ltd. as required under Schedule III of the Companies Act, 2013:

	Rs.		Rs.
Term loan	10,00,000	Loss for the year	3,00,000
Sundry creditors	11,45,000	Sundry debtors	12,25,000
Advances	3,72,000	Miscellaneous expenses	58,000
Cash and bank	2,75,000	Loans from debtors	2,00,000
Staff advances	55,000	Provision for doubtful debts	20,200
Provision for taxation	1,70,000	Stores	4,00,000
Securities premium	4,75,000	Fixed assets (w.d.v)	51,50,000
Loose tools	50,000	Capital Work in progress	2,00,000
Investments	2,25,200	Finished goods	7,50,000
General reserves	20,50,000	Difference in Trial Balance (credit)	27,00,000

Additional information:

- i. Share capital consist of a) 30,000 equity shares of Rs.100 each fully paid up; b) 10,000, 10% Preference Shares of Rs. 100 each.
- ii. Term loans are secured.
- iii. Depreciation on assets Rs. 500,000.
- iv. Schedules should form the part of the answer.

Q8.

I. Calculate current assets of a company from the following information:

Stock turnover ratio 4 times

Stock in the end is Rs. 20000 more than the stock in the beginning

Sales Rs. 300,000

Gross profit ratio 25%

Current liabilities Rs. 40000

Quick ratio 0.75.

II. Calculate the amount of operating debtors and closing debtors from the following figures:

Debtors turnover ratio 4 times

Cost of goods sold Rs. 640,000

Gross profit ratio 20%

Closing debtors are Rs. 20000 more than at the beginning, cash sales being 33 ½ % of the credit sales.