J. M. PATEL ARTS, COMMERCE & SCIENCE COLLEGE, BHANDARA

DEPARTMENT OF COMMERCE
FINANCIAL ACCOUNTING

SEM –VIth

TIME: 3 HRS]   [MAX MARKS :80

NOTE: 1] ALL THE QUESTION ARE COMPULPORY

2] ALL QUESTION CARRY EQUAL MARKS

Que. 1) a) What is Capital Profit, Revenue Profit, Goodwill and Minority Interest? Explain?   8 mark
b)   The following are the summarized Balance Sheets of X Ltd. and Y Ltd. as at 31st March, 2004:

Liabilities	A Ltd. Rs.	B Ltd. Rs.	Assets	A Ltd. Rs.	B Ltd. Rs.
Share Capital	2,00,000	50,000	Sundry Assets	1,80,000	1,20,000
Reserve	30,000	10,000	Shares in Y Ltd.	2,30,000	-
Profit & Loss A/c			Cash at Bank	20,000	10,000
(as on 1st Apr. 2003)	60,000	30,000			
Profit for the year	40,000	10,000			
creditors	1,00,000	30,000			
	4,30,000	1,30,000		4,30,000	1,30,000

   X Ltd. acquired 80% of the shares on Y Ltd. 1st October, 2003, Included in the assets of X Ltd. there is Rs. 30,000 loan to Y Ltd., shown as Creditors in Y Ltd. Sundry assets of Y Ltd. include furniture and fittings of Rs. 40,000 to be re-valued at Rs. 50,000 being over-depreciated.
    Prepare consolidated Balance Sheet of X Ltd. and Y Ltd. as on 31st March, 2004.

8 mark

OR

c) Krupa Ltd. acquired 1,600 shares in Manas Ltd. on April, 2002. The Balance Sheets of Krupa Ltd. and Manas Ltd. as on 31st December 2002 were as follows:

Liabilities	Krupa Ltd. Rs.	Manas Ltd. Rs.	Assets	Krupa Ltd. Rs.	Manas Ltd. Rs.
Shares Capital (Rs. 100 each)	5,00,000	2,00,000	Buildings	1,50,000	1,80,000
			Machinery	2,40,000	1,09,400
Capital Reserve	-	1,20,000	Shares in B Ltd.	3,40,000	-
General Reserve	2,40,000	-	Stock	1,20,000	36,000
Profit & Loss A/c	57,200	36,000	Bill Receivable	15,800	-
Loans from Bank	80,000	-	Debtors	44,000	40,000
Bills Payable	-	8,400	Cash	14,500	8,000
creditors	47,100	9,000			
	9,24,300	3,73,400		9,24,300	3,73,400

   The following information is supplied to you:
    1) Creditors of Krupa Ltd. include Rs. 12,000 due to Manas Ltd.

2) On 31st December, 2002 Building of Manas Ltd. are found undervalued by Rs. 20,000 and Machinery is overvalued by Rs. 10,000.
3) Bill payable of Manas Ltd. include Rs. 4,000 bills accepted for Krupa Ltd. which discounted the bills of Rs. 1,000 out of them.
4) The balance of Profit & Loss A/c of Manas Ltd. is Rs. 36,000 represents the profit earned by the company during the year ended 31-12-2002.

Prepare Consolidated Balance Sheet.   16 mark

Que. 2) a) Explain in brief the necessity of fire insurance policy and how is value of stock found out when fire occurs?   8 mark

b) Fire occurs in the premises of M/s. Raj Enterprise on 10th January, 2019. All stocks were destroyed except the stocks of Rs. 19,600. From the following information, ascertain the amount of claim that is to be lodged by the company.

	Rs.
Stock on 1st April, 2017	1,09,000
Purchases less returns during 2017-2018	4,36,000
Sales less returns during 2017-2018	6,01,000
Stock on 31st March 2017	68,500
Purchases less returns from 1st April, 2017 to the date of fire	4,39,000
Sales less returns from 1st April, 2017 to the date of fire	5,68,000

It was practice of the company to value the stock at cost less 10% . Early in April, 2017. Prices were raised by 5%.   8 mark

OR

Fire occurred in the premises of Mrunali Company on 1st Oct. 2002, and the business books and records were saved. The following information was obtained.

	Rs.
Purchase for the year ended 31-3-2002	4
Sale for the year ended 31-3-2002	1,80,000
Purchase from 1st April, 2002 to 30th Sept. 2002	72,000
Sales from 1st April, 2002 to 30th Sept. 2002	1,00,000
Stock on 31st March, 2002	61,600
Stock on 31st March, 2001	88,000

It was the practice of the company to value stocks at 10% above cost. The stock salvaged valued at cost Rs. 8,000. Insurance Policy was for Rs. 42,000 and there was an average clause.

Calculate the amount of claim to be presented to the Insurance Company for the loss of Stock.   16 mark

Que. 3) a) what do you mean by Investment ? Explain in brief the objectives of Investment.

b) On 1st July, 2017 Mr. Shivam purchased 18,000.6% Preference shares of Rs. 10 each @ Rs.12 per share, preference share cum-dividend. Dividend is payable on 1st October and 1st April every year.

These 6% Preference shares were sold on 30th November, 2015 @ Rs. 11 per 6% Preference share cum-dividend.

Pass the journal entries in the books of Mr. Shivam. Mr. Shivam closes his books on 31st March every year.   8 mark

<div align="center">OR</div>

c) Mahindra Finance Ltd. held on 1st April, 1997, Rs. 1,00,000 of 12% Unit Trust of India (2002) at Rs.95,000. Three months interest had accrued as interest was receivable half yearly on 30th June and 31st December. All cheques for half yearly interest had been sent by U.T.I. in advance and hence bank could credit the finance company's account on the date of interest themselves.

On 31st August , 1997, the company purchased a further Rs.50,000 of the Units at Rs.96 (net) cum-interest. On 31st October,1997, Rs.35,000 of the units were sold at Rs. 94 (net) ex-interest. On 28th February,1998, Rs.25,000 of the Units were sold at Rs.96 (net) cum-interest.

On 31st March 1998, the market price of the Unit was Rs.96. the face value of each Unit was Rs.100.   16mark

Que. 4) a) What is post-incorporation profit and loss? How it is compared?   8 mark

b) Khushi Company, was incorporated on 1st July, 2018 to take over the running business of a firm from 1st April, 2018. The company prepared its first Final Accounts on 31st March, 2019. From the following information you are required to calculate the Sales Ratio for pre-incorporation and post-incorporation period.

Sales for April, 2018 to March 2019 was Rs. 7,20,000. The sales for the month of April, was twice of the average sales, sale for the month of may was equal to the average sales, sales for four months (August to November 2018) was 1/4th of average sales and sales for January and February 2019 was three times of the average sales (every time average monthly sale should be considered).   8 mark

<div align="center">OR</div>

Pranav Ltd. was incorporated on 1st August, 2018, to take over the running business of Pranil Brothers with effect from 1st April, 2018.

The account were made upto 31st March, 2019, as usual and the Trading and Profit & Loss Account gave the following results:

Trading and profit and Loss A/c

Particulars	Rs.	Particulars	Rs.
To opening Stock	14,000	By Sales	1,20,000
To purchase	91,000	By Closing Stock	15,000
To Gross Profit c/d	30,000		
	1,35,000		1,35,000
To Rent, Tax & Insurance	1,200	To Gross Profit b/d	30,000
To Electric Charges	900		
To Directors Fees	3,100		
To Salaries	4,200		
To Office Expenses	4,800		
To Traveller's Comm.	1,200		
To Discount	1,500		
To Bad debt	300		
To Depreciation	600		
To Interest on Loan	750		
To Debenture Interest	450		
To Advertisement	800		
To Preliminary Exp.	200		
To Net Profit	10,000		
	30,000		30,000

It is ascertained that sales for February 2019 and March 2019 are one and half times the average for the year.

Apportion the year's profit between pre and post incorporation period.   16mark

Que. 5) a) On 31st March,2012 the Balance Sheets of Neel Ltd. And Prajwal Ltd. Stood as follows:-

Liabilities	Neel Ltd. Rs.	Prajwal Ltd. Rs.	Assets	Neel Ltd. Rs.	Prajwal Ltd. Rs.
Share Capital (share of Rs. 10 each fully paid)	5,00,000	2,00,000	Sundry Assets	5,17,600	3,04,000
			60% Shares in ST Ltd. Acquired On		
Reserve	1,00,000	50,000	31-3-2012 (cost)	1,62,400	
Creditors	80,000	60,000	Preliminary Exp.	-	6,000
	6,80,000	3,10,000		6,80,000	3,10,000

Calculate Minority Interest amount of Goodwill.   4 Mark

b) A fire occurred at the premises of a trader on 31th Aug., 2002, destroying a great part of his stock which at 1st April, 2002, appeared in the books at Rs. 80,000. The value of the stock salvaged was Rs. 14,000.

The gross profit on sales was 30% and sales amounted to Rs. 1,72,000 from 1st, April, to the date of fire, while for the same period the purchases amounted to Rs. 1,12,400.

Calculate the amount of claim to be submitted to the Insurance Company.   4 Mark

c) On 1ˢᵗ November, 2009 Rohit purchased from Samiksha 600, 9% December in Prabhat Ltd. of Rs. 100 each @ Rs. 98 cum-interest. Brokerage of ½% is paid both the parties on sales and purchase. Interest is payable on 30ᵗʰ Sept. and 31ˢᵗ March every year.

Both the parties are close their books on 31ˢᵗ March every year.

Pass the journal entries in the books of Buyer.   4 mark

d) Mohan Co. Ltd. was incorporated on 1ˢᵗ July, 2017 to take over the running business of Mr. Ganesh with effect from 1ˢᵗ April 2017. The following was the Profit & Loss Account for the year ended 31ˢᵗ March, 2018.

Gross Profit	98,000
Advertisement	7,000
Director Fees	9,000
Salaries	20,000
Insurance	800
Preliminary Exp.	800
Discount	1,800
Time Ratio-	1:3
Sale Ratio –	1:6

Prepare a statement showing profit and after incorporation.   4mark

प्रश्न १ अ) भांडवल नफा, महसूल नफा, ख्याति, आणि अल्पसंख्याकांचे व्याज काय आहे? स्पष्ट करा ?

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न २ अ) अग्नि विमा पॉलिसीची आवश्यक माहिती आणि आग लागल्यास स्टॉकचे मूल्य कसे काढतील थोडक्यात सांगा?

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न ३ अ) गुंतवणूकचा अर्थ काय ? गुंतवणूकची उद्दीस्टे थोडक्यात सांगा?

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न ४ अ) निगमित पोस्ट नफा आणि तोटा म्हणजे काय ? याची तुलना कशी केली जाते?

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

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J. M. PATEL ARTS, COMMERCE & SCIENCE COLLEGE, BHANDARA

DEPARTMENT OF COMMERCE
ADVANCE STATISTIC

SEM –VIth

TIME: 3 HRS]   [MAX MARKS :80

NOTE: 1] ALL THE QUESTION ARE COMPULPORY

2] ALL QUESTION CARRY EQUAL MARKS

Que. 1) a) Explain the Merits and Demerits of Co-efficient of Correlation.
8mark

b) $\sum dxdy = 24090$, $\sum dx = -30$, $\sum dy =40$, $\sum dx^2 = 5500$, $\sum dy^2 = 177425$, $n = 8$

Calculate co-efficient of correlation and probable error.   8 mark

Or

c) From the following bivariate table find out the Karl Pearson's co-efficient of correlation and its probable error:-

16 Marks

Marks in	Marks in Statistics					
Economics	0-20	20-40	40-60	60-80	80-100	Total
0-20	5	4	-	-	5	14
20-40	6	4	3	-	4	17
40-60	-	-	-	-	-	-
60-80	-	3	3	3	4	13
80-100	5	3	-	-	-	8
Total	16	14	6	3	13	52

16 marks

Que.2) a) Explain the merits and demerits of Regression.   8mark

b) Given:

		'X'	'Y'
Mean		16	60
Standard deviation		14	40

'r' between X and Y = 0.8
 Find out by Regression equation.   8mark

Or

c) Find out the following:
a) Co-efficient of correlation.
b) The two Regression Equations.
c) Most likely Value of 'X' when y=24

d) Most likely value of 'Y' when x=48

Subject Series	42	52	54	50	51	50	48	49
Relative Series	32	33	34	36	36	30	36	32

16 mark

Que. 3) a) What are the types of Index Numbers? Explain?   8mark

b) From the following data construct and index for 2018 taking 2016 as base year.

Commodities	Price in 2016 (Rs.)	Price in 2018 (Rs.)
Wheat	1100	1200
Rice	1200	1300
Sugar	1400	1600
Gram	1600	1800
Ghee	1800	2000

Construct cost of living index number:
By simple aggregative method.   8mark

Or

c) Find out the index number for the year 2002 of the group of four commodities by Laspeyre method, Paasche's a method Fisher's Ideal and Dorbish method.

Commodity	2001		2002	
	Price	Qty.	Price	Qty.
A	4	18	6	18
B	6	8	10	8
C	3	6	8	6
D	4	6	12	9

16 mark

Que. 4)a) Explain the Least Square Method.   8mark

b)) Calculation three yearly moving average of the following data:

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
No. of	16	19	18	21	24	26	30	32	37	42

8mark

Or

c) following are the data of cost of production in a Factory. Find trend values:

Year	1998	1999	2000	2001	2002	2003	2004	2005	2006
Cost (Rs. "000")	6	8	10	8	10	14	15	16	20

16 mark

Que.5) a) Calculate the Probable error.
R = 0.6, N = 100

b) Calculate Bxy and Byx.   4Marks

Co-efficient of correlation = 0.9

SD of X = 3

SD of Y = 6.

c) Calculate Index number by (i)Dorbish Index number (ii) Paasche's index number

$\sum p_0 q_0 = 360$, $\sum p_1 q_1 = 485$

$\sum p_1 q_0 = 510$, $\sum p_0 q_1 = 630$

d)) Find out the Trade value only year of 2008 and 2009

Year	2008	2009	2010	2011	2012	2013	2014
Sales ('000)	210	205	215	212	220	218	230

4 Marks each question.

(मराठी माध्यम)

प्रश्न १ अ) सहसंबंधाचे गुण आणि मर्यादा स्पष्ट करा.

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न २ अ) प्रतिपगमनाचे गुण स्पष्ट करा.

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न ३ अ) निर्देशांकचे प्रकार स्पष्ट करा.

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न ४ अ) न्यूनतम वर्ग पद्धति स्पष्ट करा.

ब) ईंग्रजी माध्यमानुसार

किंवा

क) ईंग्रजी माध्यमानुसार

प्रश्न ४ अ) ईंग्रजी माध्यमानुसार

ब) ईंग्रजी माध्यमानुसार

किंवा

J.M.Patel Collage Bhandara

Bachelor of Commerce (B.Com) semester-VI

Human resource management

Test Paper 2019-2020

Time: three Hours]   [Maximum Marks : 80

N.B.- (1) All Questions Are Compulsory.

      (2) All Questions Carry Equal Marks.

1. (a) Discuss concept of HRM, and its features.   8

    (b) explain the quality of human resource manager   8

                        OR

    (c) Give the scope and importance of human resource management.   16

2. (a). explain the meaning write and sources of recruitment.   8

    (b) write the process of selection and its importance.   8

                  OR

    (c) what do mean by training? Explain its method and features.
16

3. (a) explain the methods of worker participation in management.   8

    (b) explain the objective of incentive wage .   8

                  OR

    (c) write the meaning , pre- requisite and features of collective bargaining .   16

4. (a) described objectives of human resource planning .   8

    (b) write importance of human capital investment.   8

                  OR

(c) write about Human resource accounting its importance and measurement of human value addition into money value.   16

5. (a) write a short note on fringe benefits.   4

   (b) write a short note on incentive wages.   4

   (c) Explain the detail of placement and induction.   4

   (d)   Write a short note on career planning vs. man power planning.   4

१. (अ) एचआरएमची संकल्पना आणि त्याची वैशिष्ट्ये यावर चर्चा करा. ८

(ब) मानव संसाधन व्यवस्थापकाची गुणवत्ता समजावून सांगा. ८

किंवा

(क) मानव संसाधन व्यवस्थापनाची व्याप्ती आणि महत्त्व द्या. १६

२. (अ) अर्थ लिहा आणि भरतीच्या स्त्रोतांचे स्पष्टीकरण द्या. ८

(ब) निवडीची प्रक्रिया आणि त्याचे महत्त्व लिहा. ८

किंवा

(क) प्रशिक्षण म्हणजे काय? त्याची पद्धत आणि वैशिष्ट्ये स्पष्ट करा. १६

३. (अ) व्यवस्थापनात कामगारांच्या सहभागाच्या पद्धती स्पष्ट करा. ८

(ब) प्रोत्साहन वेतनाचे उद्दीष्ट समजावून सांगा. ८

किंवा

(क) सामूहिक सौदेबाजीचे अर्थ, बाबी आणि वैशिष्ट्ये लिहा. १६

४ (अ) मानव संसाधन नियोजनाची उद्दीष स्पष्ट करा. ८

(ब) मानवी भांडवलाच्या गुंतवणूकीचे महत्त्व लिहा. ८

किंवा

(क) मानवी संसाधनाचे महत्त्व आणि त्याचे मोजमाप याबद्दल लिहा
पैशाच्या मूल्यात मानवी मूल्य मापन करा.   १६

५. (अ) फ्रिंज (fringe benefits)फायद्यांबद्दल एक छोटी नोट लिहा.   ४

(ब) प्रोत्साहन वेतनावर एक छोटी नोट लिहा.   ४

(क) प्लेसमेंट आणि इंडक्शनचा तपशील सांगा.   ४

(ड) करिअर प्लॅनिंग विरुद्ध मॅन पॉवर प्लॅनिंग या विषयावर एक छोटी नोट लिहा. ४

J. M. PATEL ARTS, COMMERCE & SCIENCE COLLEGE, BHANDARA
DEPARTMENT OF COMMERCE
TEST EXAMINATION

BUSINESS FINANCE- II
SEM – VI

TIME: 3 HRS]   [MAX MARKS :80

NOTE: 1] ALL THE QUESTION ARE COMPULPORY

       2] ALL QUESTION CARRY EQUAL MARKS

1.   (A) Describe Financial Market with its significance.   8

     (B) What is Money Market ? Explain various instruments of Money Market.   8

                                          OR

     (C) Explain organisational structure of SEBI with its achievements.   8

     (D) Which are regulatory authorities governing financial and capital market in India ?   8

2.   (A) What do you mean by secondary market ? Explain various secondary market intermediaries.
                                                                                                       8

     (B) Calculate average rate of return and suggest which project is better :

Particulars	Project 'P'	Project 'Q'	
Initial Investment	5.00.000	5.00.000	
Annual Net Profit	1.00.000	1.20.000	
Expected Life	4 years	5 years	8

                                          OR

     (C) JK Bonds Ltd. has to select one of the following two projects, using NPV and profitability
         index method. Suggest which project is selected. The cost of capital of company is 10%.

			Project 'A'	Project 'B'	
			(Rs.)	(Rs.)	
Cost of Project			4.00.000	4.00.000	
Cash Inflows :					
Year 1			40,000	1,20,000	
2			1,20,000	1,60,000	
3			1,60,000	2,00,000	
4			2,40,000	1,20,000	
5			1,60,000	80,000	
P.V. Factor	1	2	3	4	5	
@ 10%	0.909	0.826	0.751	0.683	0.621	16

3. (A) Explain the concept of credit rating with its scope and significance.　　　　8

(B) Calculate the market price of share of HCL Ltd. under :

(a) Walter's model

(b) Gordon's model

from the following information :

Earning Per Share (EPS) = Rs. 10

Dividend Per Share = Rs. 6

K_e = 20%

r = 25%

Retention Ratio (b) = 50%　　　　8

OR

(C) A company requires Rs. 20,00,000 as initial investment for a project. Following are the profit before tax and depreciation for next 4 years :

Particulars	I Year	II Year	III Year	IV Year
Profit	7,00,000	5,00,000	11,00,000	5,00,000

Additional Information :

(1) The tax rate is 35%.

(2) Depreciation is 25% p.a. by reducing balance method.

(3) Salvage value of machine after 4 years is Rs. 4,50,000.

(4) Rate of return is 10% p.a.

Calculate net present value of project. P.V. factor 1 year — 0.909, 2 years — 0.826, 3 years — 0.751, 4 years — 0.683　　　　16

4. (A) What is cash flow statement ? Explain importance of cash flow statement.　　　　8

(B) From the following information calculate cash from operations :

Profit and Loss A/c

(For year ended 31st March, 2018)

Particulars	Rs.	Particulars	Rs.
To Salaries	5,000	By Gross Profit	25,000
To Rent	1,000	By Profit on Sales of Land	5,000
To Depreciation	2,000	By Income Tax Refund	3,000
To Loss on Sales of Plant	1,000		
To Goodwill Written Off	4,000		
To Proposed Dividend	5,000		
To Provision for Tax	5,000		
To Net Profit	10,000		
	33,000		33,000

8

(C) From the following financial position prepare cash flow statement :

Particulars	31-3-2017 (Rs.)	31-3-2018 (Rs.)
Assets :		
Building	60,000	90,000
Inventories	30,000	48,000
Debtors	30,000	48,000
Goodwill	30,000	24,000
Bank	6,000	9,000
Bills Receivable	6,000	12,000
	1,62,000	2,31,000
Liabilities :		
Share Capital	60,000	90,000
Profit and Loss A/c	30,000	48,000
General Reserves	18,000	24,000
8% Bonds	30,000	36,000
Unpaid Exps.	6,000	9,000
Creditors	18,000	24,000
	1,62,000	2,31,000

16

5. (A) Write note on stock exchange.   4

(B) Determine the payback period for a project which required a cash inflow of Rs. 4,000, Rs. 8,000, Rs. 6,000 and Rs. 4,000, in the 1st, 2nd, 3rd and 4th years respectively. The cost of project is Rs. 20,000.   4

(C) Assuming that the rate of return expected by investor is 13%, internal rate of return 14% and earning per share are Rs. 18.

    Calculate price per share by Gordon approach method if dividend payout ratio is 20%.   4

(D) From following information calculate cash from operations :

Particulars	31-3-2017 (Rs.)	31-3-2018 (Rs.)
Net Profit	—	2,80,000
Debtors	1,68,000	1,60,000
Bills Receivable	32,000	52,000
Creditors	1,88,000	2,00,000
Bills Payable	60,000	40,000
Stock	2,32,000	2,60,000

4

1. (अ) वित्तीय बाजार ही संज्ञा महत्त्वासहित स्पष्ट करा. 8

   (ब) नाणे बाजार म्हणजे काय ? नाणे बाजारातील विविध उपकरणे स्पष्ट करा. 8

   किंवा

   (क) सेबीची संख्यात्मक संरचना तिच्या यशासह लिहा. 8

   (ड) भारतामधे वित्तीय व भांडवल बाजाराता नियंत्रित करणारे नियामक प्राधिकरण कोणते ते लिहा ? 8

2. (अ) दुय्यम बाजार म्हणजे काय ? दुय्यम बाजारातील विविध मध्यस्थ स्पष्ट करा. 8

   (ब) इंग्रजी माध्यमानुसार. 8

   किंवा

   (क) इंग्रजी माध्यमानुसार. 16

3. (अ) क्रेडिट रेटिंग (Credit Rating) ही संज्ञा त्यांच्या व्याप्ती व महत्त्वासहित स्पष्ट करा. 8

   (ब) इंग्रजी माध्यमानुसार. 8

   किंवा

   (क) इंग्रजी माध्यमानुसार. 16

4. (अ) रोख प्रवाह विवरण म्हणजे काय ? रोख प्रवाह विवरणाचे महत्त्व स्पष्ट करा. 8

   (ब) इंग्रजी माध्यमानुसार. 8

   किंवा

   (क) इंग्रजी माध्यमानुसार. 16

5. (अ) स्कंध विनिमयवर (Stock exchange) टिपण लिहा. 4

   (ब) इंग्रजी माध्यमानुसार. 4

   (क) इंग्रजी माध्यमानुसार. 4

   (ड) इंग्रजी माध्यमानुसार. 4