

<b>Programme</b>	<b>Sem.</b>	<b>Course</b>	<b>Examination</b>	<b>Academic Year</b>
<b>B.Com.</b>	<b>6</b>	<b>Financial Accounting</b>	<b>Autonomous ATKT Examination (CEE)</b>	<b>2025-2026</b>

### CEE ATKT Examination: Project Titles

Sr. No.	Seat Number	Name of the Student	Project Title
1	11	Choubisa Nishilkumar Bhupendra	Solve Question No. 1, 2, 3 and 4
2	31	Kamble Tejashree Harishchandra	Solve Question No. 1, 2, 3 and 4
3	49	Murudkar Prachi Chandrashekhar	Solve Question No. 1, 2, 3 and 4
4	60	Pandey Shraddha Brijesh	Solve Question No. 1, 2, 3 and 4
5	63	Qureshi Abubakar Ilyas	Solve Question No. 1, 2, 3 and 4
6	74	Rai Shweta Pawankumar	Solve Question No. 1, 2, 3 and 4
7	91	Tirodkar Sejal Surendra	Solve Question No. 1, 2, 3 and 4
8	237	Yadav Sneha Rajesh	Solve Question No. 1, 2, 3 and 4
9	453	Ansari Mais Mujib	Solve Question No. 1, 2, 3 and 4
10	531	Shaikh Nazeeb Mohammed	Solve Question No. 1, 2, 3 and 4

Q. No. 1. Following is the Balance sheet of X Ltd. and Y Ltd.

Liabilities	'X' Ltd.	'Y' Ltd.		'X' Ltd.	'Y' Ltd.
Eq. Sh. of ₹ 100 each.	75,00,000	45,00,000	Building	25,00,000	15,50,000
Export profit reserve	3,00,000	3,00,000	Machinery	32,50,000	17,00,000
Profit & Loss A/c	7,00,000	6,00,000	Stock	25,50,000	18,00,000
General Reserves	2,00,000	4,50,000	Debtors	9,00,000	10,00,000
12% Deb. of ₹ 100 each	5,00,000	3,00,000	Bank	7,00,000	5,50,000
Sundry creditors	7,00,000	5,50,000	Share Issue Expenses	--	1,00,000
	<b>99,00,000</b>	<b>67,00,000</b>		<b>99,00,000</b>	<b>67,00,000</b>

Z Ltd. was formed to acquire all assets and liabilities of X Ltd. and Y Ltd. on the following terms:

- Z Ltd. to have an authorized share capital of ₹ 5 Crores divided into 5,00,000 equity shares of ₹ 100 each.
- The business of both companies were taken over for a total price of ₹ 1.2 crores to be discharged by Z Ltd. by issue of equity shares of ₹ 100 each at a premium of 20%.
- The shareholders of X Ltd. and Y Ltd. to get shares in Z Ltd. in the ratio of net assets values of their respective shares.
- The debentures of both the companies to be converted in to equivalent number of 14% debentures of ₹ 100 each in Z Ltd. at a discount of 10%.
- All the tangible assets of both the companies are taken over by Z Ltd. at book values except the followings.

Assets	X Ltd.	Y Ltd.
Building	28,00,000	18,20,000
Machinery	31,50,000	16,00,000

- Sundry creditors of X Ltd. and Y Ltd. are taken over at ₹ 6,50,000 and ₹ 5,00,000 respectively.
- Statutory reserves are to be maintained for 3 years more.

You are required to:

- Compute purchase consideration of X Ltd. and Y Ltd.
- Pass journal entries in the books of Z Ltd.

Prepare Balance Sheet after Amalgamation. Apply Purchase Method.

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Q.2. . Pass necessary Journal Entries in the books of N of Nasik based on AS 11

A machine was imported on 20<sup>th</sup> January, 2024 from Jackie Chan of China for US \$ 2,00,000. The payment for the same was made as follows:-

US \$ 1,50,000 on 2<sup>th</sup> February 2024

US \$ 50,000 on 15<sup>th</sup> March 2024

The exchange rate for \$ 1 was as follows

On 20<sup>th</sup> January, 2024 ₹ 47.00

On 27<sup>th</sup> February, 2024 ₹ 46.50

On 15<sup>th</sup> March, 2024 ₹ 48.00

N follows financial year as accounting year

Q.3. Josh Ltd. and Ashish Ltd were amalgamated on and from 1<sup>st</sup> April, 2024. A new company namely Shilpa Ltd. was formed to take over the business of Josh and Aqua Ltd.

Liabilities	Josh Ltd.	Aqua Ltd.	Assets	Josh Ltd.	Aqua Ltd.
	₹	₹		₹	₹
Eq. Sh. of ₹ 100 each	4,00,000	3,75,000	Land & Building	3,00,000	1,50,000
12% Pref. Sh. of ₹ 100 each	1,50,000	1,00,000	Plant & Machinery	1,50,000	1,80,000
General Reserves	85,000	75,000	Computers	75,000	20,000
P & L A/c	25,000	15,000	Stock	2,00,000	1,00,000
Statutory Reserves	1,00,000	75,000	Debtors	1,25,000	2,00,000
10% Deb. of ₹ 100 each	30,000	15,000	Bills Receivables	90,000	20,000
Creditors	1,10,000	70,000	Bank	60,000	80,000
Bills Payable	1,00,000	25,000			
	<b>10,00,000</b>	<b>7,50,000</b>		<b>10,00,000</b>	<b>7,50,000</b>

**Additional Information:**

1. Shilpa Ltd. issued five equity shares for each equity shares of Josh Ltd. and four equity shares for each equity shares of Ashish Ltd. The shares are of ₹ 10 each, issued at ₹ 30 each.

2. Preference Shareholders of both the companies are issued equivalent number of 15% Preference Shares of new company at ₹ 150 per share (Face Value ₹ 100).

3. 10% Debenture holders of Josh Ltd. and Ashish Ltd. are discharged by Shilpa Ltd. issuing such number of its 15% Debentures of ₹ 100 each so as to maintain the same amount of interest.

4. Shilpa Ltd. revalued following assets taken over from Josh Ltd. & Ashish Ltd.

	Josh Ltd. ₹	Ashish Ltd. ₹
Land & Building	4,00,000	2,00,000
Plant & Machinery	1,20,000	1,50,000
Computers	70,000	10,000
Stock	1,50,000	80,000
Debtors	1,10,000	1,90,000

Q.4. M/s Vipro Ltd. has entered into the following transactions in foreign currency during the year ended 31<sup>st</sup> March, 2024.

a. On 7<sup>th</sup> April, 2023 goods worth US \$ 8000 exported to M/s Warne Ltd. of USA, payment received on 15<sup>th</sup> April, 2023.

b. On 10<sup>th</sup> May, 2023, export of goods worth US \$ 13000 to M/s Marshall Ltd. of Canada, payment received in advance on 5<sup>th</sup> May, 2023.

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- c. On 15<sup>th</sup> June, 2023, Raw materials were imported worth US \$ 9000 from M/s. Thompson Ltd. of Italy, payment was made on 30<sup>th</sup> June, 2023.
- d. On 20<sup>th</sup> July, 2023, goods worth US \$ 5000 exported to M/s Sarfaraz Ltd. of New York, payment was not received till 31<sup>st</sup> March, 2024
- e. On 1<sup>st</sup> September, 2023 a machine worth US \$ 18000 was imported from M/s Stephon Ltd. of West Germany. The payment for the same was made as under:
- | Date       | Amount paid in US \$ |
|------------|----------------------|
| 01-10-2023 | 8000                 |
| 01-11-2023 | 6000                 |
| 01-12-2023 | 4000                 |
- f. On 15<sup>th</sup> January, 2024, Raw materials worth US \$ 6500 were imported from M/s Bishop Ltd. of U.K. the payment for the same was outstanding on 31<sup>st</sup> March, 2024
- g. On 10<sup>th</sup> February, 2024, spare parts worth US \$ 800 were imported from M/s. Garner Ltd. of France against immediate payment.

Exchange rates of 1 US \$ during the year 2023-2024 were

Date	Exchange Rate (₹)	Date	Exchange Rate (₹)
07/04/2023	41.00	01/09/2023	42.25
15/04/2023	41.25	01/10/2023	42.50
05/05/2023	41.50	01/11/2023	42.75
10/05/2023	41.00	01/12/2023	42.00
15/06/2023	41.75	15/01/2024	41.75
30/06/2023	40.00	10/02/2024	42.00
20/07/2023	42.00	31/03/2024	42.50

You are required to pass journal entries in the books of M/s Vipro Ltd. for the above transactions applying AS 11 for the year ended 31<sup>st</sup> March, 2024.

### Instructions

1. The project title allotted to the seat number is final.
2. No change in title is allowed under any circumstances.
3. If the title does not match the allotted topic, the project will be rejected.
4. The maximum weightage to the project report is 40 per cent.

Programme	Sem.	Course	Examination	Academic Year
B.Com.	6	Business Economics	Continuous Evaluation Examination (CEE) Autonomous Batch	2025-2026

Sr. No.	Exam Seat No.	Roll No.	Name	Project Topic
<b>BUSINESS ECONOMICS VI</b>				
1	49	49	MURUDKAR PRACHI CHANDRASHEKHAR	India's Economic Growth After COVID-19: A Brief Review.
2	55	55	PALLEI SONALI GOPAL	Role of Government Spending in India's Recent Growth.
3	ATCOM6 24-62	62	PANWAR AYUSH TRILOK SINGH	Has Make in India Increased Manufacturing in India?
4	63	63	QURESHI ABUBAKAR ILYAS	Impact of GST on India's Economy.
5	78	78	REPAL SAKSHI SHIRISH	Growth of the Services Sector in India After 2010.
6	103	103	PRAJAPATI SATYAM BABULAL	India's Export Performance After 2014.
7	ATCOM6 24-253	253	DAS DISHANT DHANESH	Rise of Digital Payments and Its Impact on the Economy.
8	ATCOM6 24-380	380	PANDIT SANUKUMAR MOHAN	Foreign Direct Investment in India: Trends in the Last Decade.
9	453	453	ANSARI MAIS MUJIB	Inflation Trends in India (2014-2023).
10	ATCOM6 24-503	503	KHADSE ASHWINI VILAS	Role of Infrastructure Development in Economic Growth.
11	ATCOM6 24-505	505	KHAN NADIA MUZAMMIL	India's Employment Situation After 2020.
12	531	531	SHAIKH NAZEEB MOHAMMED	Impact of Crude Oil Prices on India's Economy.
13	ATCOM6 24-532	532	SHAIKH ANJUM NIZAMUDDIN	Public Debt in India After COVID-19.
14	ATCOM6 24-549	549	SONAR NAMRATA KULDIP	Growth of Start-ups and Their Role in the Indian Economy.

Instructions

1. The **project report must be submitted in a PINK colour book only.**
2. The **project title allotted to the seat number is final.**
3. **No change in title is allowed** under any circumstances.
4. If the title does not match the allotted topic, **the project will be rejected.**
5. The maximum weightage to the project report is **40 per cent.**
6. Total length of the project should be **12-15 pages only**

Programme	Sem.	Course	Examination	Academic Year
B.Com.	6	Export Marketing	Continuous Evaluation Examination (CEE) Autonomous Batch	2025-2026

Course Name: Export Marketing II				
Sr. No.	Exam Seat No.	Roll No.	Name	Project Topic
1	ATCOM624-31	31	KAMBLE TEJASHREE HARISHCHANDRA	Factors influencing export price, pricing strategies adopted in export marketing, and International Commercial Terms.
2	ATCOM624-40	40	MANDOT BHAVESH ASHOK KUMAR	
3	49	49	MURUDKAR PRACHI CHANDRASHEKHAR	
4	63	63	QURESHI ABUBAKAR ILYAS	
5	74	74	RAI SHWETA PAWANKUMAR	
6	103	103	PRAJAPATI SATYAM BABULAL	
7	ATCOM624-227	227	YADAV DHIRAJ ALAGU	

#### Instructions

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5. The maximum weightage to the project report is 40 per cent.
6. Total length of the project should be 12–15 pages only

Programme	Sem.	Course	Examination	Academic Year
B.Com.	6	Marketing Research	Autonomous ATKT	2025-2026

### CEE Autonomous ATKT Examination: Project Titles

Sr. No.	Seat Number	Name of the Student	Project Title
1	453	ANSARI MAIS MUJIB	<ul style="list-style-type: none"> <li>• Steps in conducting Research</li> <li>• Types of Research</li> <li>• Sampling and elaborate its techniques</li> <li>• Write short notes on: Product research, Sales research, Rural research</li> <li>• Explain the content of research report</li> <li>• Types of research report</li> </ul>
2	531	SHAIKH NAZEEB MOHAMMED	<ul style="list-style-type: none"> <li>• Steps in conducting Research</li> <li>• Types of Research</li> <li>• Sampling and elaborate its techniques</li> <li>• Write short notes on: Product research, Sales research, Rural research</li> <li>• Explain the content of research report</li> <li>• Types of research report</li> </ul>

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3. No change in title is allowed under any circumstances.
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5. The maximum weightage to the project report is 40 per cent.
6. Total length of the project should be 12–15 pages only

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<b>Programme</b>	<b>Sem.</b>	<b>Course</b>	<b>Examination</b>
<b>B.Com.</b>	<b>VI</b>	<b>Cost Accounting</b>	<b>ATKT</b>

**CEE Autonomous ATKT Examination: Project Titles**

<b>Sr. No.</b>	<b>Seat Number</b>	<b>Name of the Student</b>	<b>Project Title</b>
1	49	Murudkar Prachi Chandrashekhar	Standard Costing in Lean Manufacturing
2	ATCOM624-62	Panwar Ayush Trilok Singh	Standard Costing for Multi-Product Companies
3	63	Qureshi Abubakar Ilyas	Cost Accounting for Non-Manufacturing Businesses
4	ATCOM624-253	Das Dishant Dhanesh	Environmental Costing and Sustainability in Cost Accounting
5	453	Ansari Mais Mujib	Costing in Multi-Process Systems
6	531	Shaikh Nazeeb Mohammed	Process Costing in the Food and Beverage Industry

**Instructions**

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## COMMERCE VI

### Assignment topics for Continuous Evaluation- CEE exam 2025-2026. (AUTONOMOUS BATCH)

#### Course : TYBCOM VI

Sr. No.	Exam roll no.	Roll no.	Name	Assignment topic
1	ATCOM624-19	19	JAGTAP ANUSHKA ASHOK	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies
2	49	49	MURUDKAR PRACHI CHANDRASHEKHAR	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies
3	63	63	QURESHI ABUBAKAR ILYAS	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies
4	103	103	PRAJAPATI SATYAM BABULAL	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies
5	402	402	RAYEEN MOHD SAIF MOHD GULAM	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies
6	453	453	ANSARI MAIS MUJIB	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies
7	531	531	SHAIKH NAZEEB MOHAMMED	Explain causes and effects on HRM of : Attrition, downsizing and turnover rate in companies

**Instructions: 1) Write in a pink colored assignment book only.**

**2) Use of blue ink only for writing the assignment.**

**3) Length of the project must be atleast 10 pages.**



*Sevanhar*