



DELHI SCHOOL OF BUSINESS

By Vivekananda Institute of Professional Studies - TC

Delhi School of Business

PGDM (FINTECH) Program

MID/END-TERM EXAMINATION, December 2023

TERM – II (Batch: 2023-25)

Course Name	Blockchain & Applications	Course Code	
Duration	1.5 Hours	Max. Marks	20

Instructions:

1. Pls provide detailed responses and include visual representations/diagrams on need basis

Questions

Q.1 Define Blockchain, Its Structure and explain key features that make it different from transitional systems.

(6 Marks) CO1& 2

Q.2 List Four (4) suitable use cases of the blockchain and explain why blockchain is suitable for these use cases (List at-least 1 use case from Indian Ecosystem)

(4 Marks) CO3

Q.3 Explain how Network Integrity is Maintained In Blockchain when new transactions/blocks are added to the blockchain

(2 Marks) CO2

Q.4 Briefly describe why miners are willing to make major investments for min

(2 Marks) CO2

Q.5 Define Hashing and how it is used to safeguard the blockchain

(2 Marks) CO2

Q.6 Transactions on public Blockchains are transparent yet user identity is kept anonymous, explain how this is achieved

(2 Marks) CO2

Q.7 Describe two consensus methods used to manage Network Integrity

(2 Marks) CO2

Handwritten note: *Handwritten note: Subject work*



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MID-TERM EXAMINATION, DECEMBER 2023

TERM – II (Batch: 2023-25)

Course Name	Cost and Management Accounting	Course Code	CMA
Duration	One and Half hours	Max. Marks	40

Instructions:

1. Mode of Exam is Closed Book.
2. Use of mobile phones is strictly prohibited.
4. Only the use of calculators (preferably manual) is allowed.
5. Any attempt of misconduct will amount to the cancellation of the paper.

Answer any four from the following:

4 X 10 = 40

1. (a) A company has 3 production departments, A, B and C and a service department S. the overhead costs incurred during a particular four-week period were:

	₹
Indirect wages and salaries:	
Department A	40,000
Department B	30,000
Department C	35,000
Department S	25,000
Workmen's Compensation Insurance	7800
Rent and rates	6000
Repairs to plant and machinery	6000
Depreciation to plant and machinery	4500
Electricity	3000
Power	5600
Insurance	3500
Medical costs	240

The following further information are also available:

	A	B	C	S
Area in sq. meters	10000	8000	7000	5000
Number of employees	20	12	15	13
Book value of plant and machinery (₹)	100000	120000	60,000	20,000



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Average stock value (₹)	20,000	15,000	15,000	—
Horsepower of machines (HP)	120	95	55	10

Carry out the allocation and apportionment of overhead to the production departments assuming that service department S is a canteen.

(b) Classify each of the costs listed as:

- (1) a product or period cost and
- (2) a variable or fixed cost

- a) Tomatoes used in the manufacture of Kisaan ketchup
- b) Administrative salaries of executives employed by Jet Blue Airlines
- c) Wages of assembly-line workers at a Ford plant
- d) Marketing expenditures of the Sunrisers' Hyderabad IPL team
- e) Commissions paid to Coca-Cola's salespeople
- f) Straight-line depreciation on manufacturing equipment owned by Dell Computer
- g) Shipping charges incurred by Office Depot on out-going orders
- h) Speakers used in Sony home-theater systems
- i) Insurance costs related to Mary Kay Cosmetics' manufacturing plant

7+3 (CO1,2)

2. (a) From the following information compute the machine hour rate:

A manufacturing unit has added a new machine to its fleet of five existing machines. The total cost of purchase and installation of the machine is ₹7,50,000. The machine has an estimated life span of 5 years and is expected to realize ₹30,000 as scrap at the end of its working life. Other relevant data are as follows:

- a. Budgeted working hours is 2000 based on 8 hours per day for 250 working days. This includes 400 hours for plant maintenance.
- b. Power used by the machine is 5 units per hour at a cost of ₹6 per unit. No current is drawn during maintenance.
- c. The machine requires special oil for heating that is replaced once in every month at a cost of ₹2500 on each occasion
- d. Estimated cost of maintenance of the machine is ₹1000/week of 5 working days.
- e. 3 operators control the operations of the entire battery of 6 machines and the average wages per person is ₹4500/week plus 40% fringe benefits.
- f. Departmental and general works overheads allocated to the operation during the last year was ₹6,00,000. During the current year, it is estimated that there will be an increase of 12.5% of this amount. No incremental overhead is envisaged for the installation of the new machine.



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You are required to compute the machine hour rate for the recovery and running of the machine.

(b) The budgeted working conditions for a cost center are as follows:

Normal working hours	42 hrs
Number of machines	14
Normal weekly loss of hours on maintenance etc.	5 hours per machine
Estimated annual overhead	₹62160
Estimated direct wages rate	₹0.75 per hour
Number of weeks worked per year	48
Actual results in respect of a 4-week period are:	
Overhead incurred	₹5100
Wages incurred	₹1850
Machine hours produced	2100

You are required to: a) Calculate the overhead rate per machine hour; and (b) Calculate the amount of under-or over-absorption of both wages and overhead.

7+3 (CO2,3)

3. A company has two production departments and two service departments. The data relating to a period are as follows:

	<i>Production Departments</i>		<i>Service Departments</i>	
	<i>PD1</i>	<i>PD2</i>	<i>SD1</i>	<i>SD2</i>
Direct Materials (₹)	8,00,000	4,00,000	1,00,000	2,00,000
Direct Wages (₹)	9,50,000	5,00,000	2,00,000	1,00,000
Overheads (₹)	8,00,000	5,00,000	3,00,000	2,00,000
Power required at normal capacity of operations(kWh)	20,000	35,000	12,500	17,500
Actual Power consumption during the year (kWh)	13,000	23,000	10,250	10,000

The power requirements of these departments are met by a power generation plant. The said plant incurred an expenditure, which is not included above., of ₹12,18,750 out of which ₹8,43,750 was variable and the rest fixed.

After the apportionment of the power generation plant costs to the four departments, the service department overheads are to be redistributed on the following basis:

	PD1	PD2	SD1	SD2
SD1	50%	40%	—	10%
SD2	60%	20%	20%	—

You are required to:

- Apportion power generation plant costs to the four departments.
- Re-apportion service department cost to production departments (using the shortest method possible) and compute the overhead rates per direct labour hour.



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7+3+1 (CO 2,3)

4. (a) A company makes ₹5,000 profit from ₹60,000 sales. Fixed costs are ₹15,000. What is the break-even point of the company?
- (b) A company's sales are ₹1,00,000 fixed costs ₹20,000 and the break-even point is ₹80,000. What is the profit it has made?
- (c) A company has a sales of ₹40,000, variable expenses ₹30,000 and break-even point ₹30,000. What profit it has earned?
- (d) A company has earned a profit of ₹5000, fixed costs ₹10,000 and a break-even point of ₹20,000. What are its sales?
- (e) A company has earned a profit of ₹30,000 during the year 2008-09. The marginal cost and selling price of the product are ₹8 and ₹10 per unit respectively. Find out the amount of margin of safety.

(2 X 5) (CO 3)

5. ADC Electronics makes audio players of 3 models 1, 2 and 3. Monthly manufacturing costs are as follows (Best suitable absorption rate applied by ADC):

	₹ in lakhs
Direct Material Cost	1000
Direct Labour Cost	800
Testing Cost	400
Machining Cost	200
Rework Cost	150
Ordering Cost	350
Engineering Cost	300

ADC Electronics provides the additional information for the current year:

PARTICULARS	Model1	Model2	Model3
Machining hours	400	500	300
Units Reworked	1250	5750	2000
Direct Material.	1000	800	600
No. of orders	50	30	60
Labour hours	700	500	800
Testing hours	150	250	100
Engineering hours	900	500	700
Calculate the total cost of product using ABC system and traditional method			

7+3 (CO 2,3)



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MID/END-TERM EXAMINATION, December 2023
TERM – II (Batch: 2023-25)

Course Name	FINANCIAL MARKETS	Course Code	
Duration	1.5 Hours / 2.5 Hours	Max. Marks	20 / 40

Instructions:

1. Attempt all questions. Marks will be written against each of them.
2. Answer should be neat, clean, and legible handwriting

Q.1 Attempt the following questions

(12 Marks) CO 1,2

(a) ABC Ltd. issued prospectus for the subscription of its shares for Rs. 500 crores in 2008. The issue was oversubscribed by 20 times. The company issued shares to all the applicants on pro-rata basis. Later SEBI inspected the prospectus and found some misleading statement about the management of the company in it. SEBI imposed a penalty of Rs. 5 crores and banned its three executive directors for dealing in securities market for three years. Identify the function and its type performed by SEBI in the above case. *Protective*

(b) Squib Ltd. is a large creditworthy company operating in the Kashmir Valley. It is an export-oriented unit, dealing in exclusive embroidered shawls. The floods in the Valley have created many problems for the company. Many craftsmen and workers have been dislocated and raw material has been destroyed. The firm is therefore, unable to get an uninterrupted supply of raw materials and the duration of the production cycle has also increased. To add to the problems of the organisation, the suppliers of raw materials who were earlier selling on credit are asking the company for advance payment or cash payment on delivery. The company is facing a liquidity crisis. The CEO of the company feels that taking a bank loan is the only option with the company to meet its short-term shortage of cash.

As a finance manager of the company, name and explain the alternative to bank borrowings that the company can use to resolve the crisis. *CP*

(c) Mr. Sanjay Nehra was the Chairman of Taran Bank. The bank was earning good profits. Shareholders were happy as the bank was paying regular dividends. The market price of their shares was also steadily rising. The bank was about to announce taking over the 'Vena Bank.' Mr. Sanjay Nehra knew that the share price of Taran Bank would rise on this announcement. Being a part of the bank, he was not allowed to buy shares of the



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bank. He called one of his rich friends Sudhir and asked him to invest Rs.5 crores in shares of his bank promising him the capital gains. As expected, the share prices went up by 40% and the market price of Sudhir's shares was now ₹ 7 crores. He earned a profit of Rs. 2 crores. He gave Rs. 1 crore to Mr. Sanjay Nehra and kept Rs. 1 crore with himself. On regular inspection and by conducting enquiries of the brokers involved, the Securities and Exchange Board of India (SEBI) was able to detect this irregularity. The SEBI imposed a heavy penalty on Mr. Sanjay Nehra. By quoting the lines from the above paragraph, identify and state any two functions that were performed by SEBI in the above case *regulatory, protective*

Q.2

(4 Marks) CO 2

These days, the development of a country is also judged by its system of transferring finance from the sector where it is in surplus to the sector where it is needed the most. To give strength to the economy, SEBI is undertaking measures to develop the capital market. In addition to this, there is another market in which unsecured and short-term debt instruments are actively traded every day. These markets together help the savers and investors in directing the available funds into their most productive investment opportunity.

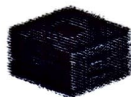
1. Name the function being performed by the market in the above case. *Allocation Market*
2. Name the market segment other than the capital market segment in which unsecured and short-term debt instruments are traded. Also, give any three points of difference between the two.

Q.3

(4Marks) CO 1

Nishant is a big supporter of the vital role played by the stock exchange in securing wider circulation of ownership of companies to the common people and supports the education of the common public about the positive effects of making investments. However, he knows nothing spreads very fast in public and takes its own time. He knows that it is only due to the presence of the stock markets that a continuous market is made available to the buying and selling of the securities. People don't want late results; they want everything instant. True investor knows that there should be knowledge before the habit of making investments. The knowledge about the companies participating should be there before any big decision is taken. Most of the people however, get attracted to the stock market as it allows speculative activity within limits which helps in liquidity of the shares in the stock market. We have different news papers which give a lot of news these days about strictness in the stock market. All this is happening today because scams took place in the 80s. But now everything takes place in legal framework providing safe and fair deal in the market. It can be expected that in the future days to come things are going to get better for investors and issuers, not to mention the intermediaries.

Identify and explain the functions of stock exchange discussed in the above para.



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TERM – II (Batch: 2023-25)

Course Name	LEGAL ASPECTS OF BUSINESS	Course Code	LAB
Duration	1.5 Hours / 2.5 Hours	Max. Marks	20 / 40

Instructions:

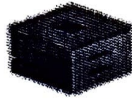
1. Please ensure that your Question Paper contains six (6) questions in total.
2. You are at liberty to attempt any four (4) questions of your choice.
3. Support your answers with relevant case laws or examples, wherever required.
4. If you write any case law to support your answer, please ensure that you write correct name of the case. Marks will be deducted for mentioning of wrong case (s).

Q.1 Explain the difference between "Stare Decisis, Ration Decidendi and Obiter Dictum.
(5 Marks)

✓ Q.2 Give your understanding of Agreement and Contract, as per the Indian Contract Act, 1872. Discuss the essential elements of Contract.
(5 Marks)

✓ Q.3 Write atleast five (5) differences between Void Contract and Voidable Contract.
(5 Marks)

✓ Q.4 "A, Vide letter dated 01.11.2023, at around 11 AM sends an offer to B, "WILL YOU BUY MY CAR FOR RS. 5000/-?" The said letter containing offer of A reaches B on 03.11.2023 at around 4 PM. B since is willing to accept the offer of A, sends his letter of acceptance to A by post on 04.11.2023 at 5:15 PM, which reaches A on 05.11.2023 at around 11:00 AM. Meanwhile, A changed his mind and he posted another letter on



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04.11.2023 at around 5 PM, revoking his offer of selling the car @ Rs.5000/-, which reaches B on 05.11.2023 at around 12:30 PM.

In light of the aforesaid situation given, answer, If the offer proposed/given by A is binding on him or not? Also, discuss Offer, Communication of Offer, Acceptance and Revocation. (5Marks)

✓ Q.5 Explain, "Acceptance to an offer is what a lighted match is to a train of gunpowder". (5Marks)

Q.6 Discuss the hierarchy of Courts and types of jurisdictions of Courts. (5 Marks)