

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9 Sub. Code :

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Exam. Code :

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**Bachelor of Commerce 4th Semester
(2053)**

**INTERDISCIPLINARY SECURITY ANALYSIS &
PORTFOLIO MANAGEMENT**

Paper : BCM-401

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt **FOUR** short answer type questions from Section-A. Attempt **TWO** questions each from Section-B and Section-C respectively.

SECTION—A

1. Attempt any **four** of the following :
- (a) Distinguish between Investment and Speculation.
 - (b) What are Index Funds ?
 - (c) Explain Unsystematic risk.
 - (d) Explain Candle Stick chart.
 - (e) Explain Weak form efficient market.
 - (f) Explain the objectives of Portfolio management. 4×5

SECTION—B

2. What do you understand by Investment Strategy ? What factors should be considered while adopting a particular strategy ?
3. What is Fundamental analysis ? Explain various tools of fundamental analysis.
4. Explain the concept of Risk. What are the different techniques of measuring risk ?
5. What are the different types of Technical indicators ? Explain in detail. 15×2

SECTION—C

6. Discuss the different Stages in Portfolio Management.
7. Describe in detail Sharpe and Treynor measure of Portfolio Performance.
8. What is Capital asset pricing theory ? Discuss its implications on pricing of assets.
9. What are the benefits of investing internationally ? Also discuss the risk involved in the same. 15×2

(i) Printed Pages: 7

Roll No.

(ii) Questions : 14

Sub. Code :

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Exam. Code :

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**Bachelor of Commerce 4th Semester
(2053)**

ADVANCED ACCOUNTING

Paper : BCM-402

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—(1) Attempt **four** short answer type questions from Section A. All questions carry equal marks.

(2) Attempt **two** questions each from Sections B and C respectively.

SECTION—A

1. Write short note on Memorandum Trading Account. 5
2. What are 'List-B' contributories in Liquidation ? 5
3. H Ltd. acquired all the shares in S Ltd. on 1st January, 2022 and the Balance Sheets of the two companies on 31st March, 2022 were as follows :

	H Ltd.	S Ltd.
	Rs.	Rs.
Share Capital	50,000	30,000
General Reserve (1-4-2021)	20,000	15,000
Profit and Loss A/c	25,000	10,000
Creditors	20,000	15,000
	1,15,000	70,000

	H Ltd.	S Ltd.
	Rs.	Rs.
Sundry Assets	65,000	70,000
Shares in S Ltd. at Cost	50,000	—
	1,15,000	70,000

The Profit and Loss A/c of S Ltd. had a credit balance of Rs. 3,000 on 1-4-2021. The profits of S Ltd. accrued evenly throughout the year. Prepare consolidated B/S as on 31st March, 2022. 5

4. A Ltd. agrees to take over the business of B Ltd. on the following terms :

(i) The Shareholders of B Ltd. are to be paid Rs. 25 in cash and the offer of four shares of Rs. 10 each in A Ltd. for every share of B Ltd. B Ltd. has 50,000 equity shares outstanding.

(ii) The Debentureholders holding 5,000 debentures of Rs. 100 each are to be redeemed at a premium of 10%.

(iii) Costs of liquidation amounting to Rs. 25,000 are to be borne by A Ltd.

Compute the purchase consideration. 5

5. Mr. Wiseman has invested a sum of Rs. 2,00,000 in his own business which is a very profitable one. The annual profit earned from his business is Rs. 45,000 which includes a sum of Rs. 10,000 received as compensation of a part of his business premises.

As an alternative to his engagement in his business, he could have invested the money in long-term deposit with Bank earning a normal rate of interest of 10% and also could engage himself in employment thereby getting an annual salary income of Rs. 7,200.

Considering 2% as fair compensation for the risk involved in the business, calculate the value of Goodwill of his business on *capitalisation of super-profits* at the normal rate of interest. Ignore taxation. 5

6. Ram purchased a machine under Hire Purchase from Yuvraj on Jan. 1, which provided for an initial payment of Rs. 1,500 and balance in 4 equal half-yearly installments of Rs. 2,000 each the first falling due on 30th June. Assuming a rate of interest 6% p.a., compute cash price. 5

SECTION—B

7. Describe two methods of valuation of shares and discuss which method in your view is most appropriate in valuing a minority and a majority holding. 15
8. Explain the distinction between Hire Purchase System and Instalment System. Discuss the accounting treatment in the books of purchaser and vendor. 15
9. A fire occurred in the premises of a businessman on 30th June, 2022. From the following data, compute a consequential loss claim :

Financial year ends on 31st December :

Turnover Rs. 2,00,000

Net Profit Rs. 18,000

Standing charges Rs. 42,000 out of which Rs. 10,000 have not been insured.

Indemnity period 6 months.

Period of interruption – 1st July to 31st October.

Sum assured Rs. 50,000.

Standard turnover Rs. 65,000.

Turnover in the period of interruption Rs. 25,000 out of which Rs. 6,000 was from a place rented at Rs. 600 a month.

Saving in standing charges Rs. 4,725 per annum.

Annual turnover preceding the date of fire Rs. 2,40,000.

Date of fire – 30th June.

It was agreed between the insurer and the insured that the business trends would lead to an increase of 10% in the turnover.

15

10. B Finance Ltd. held on 1-4-2021, Rs. 1,00,000 of 12% units of UTI at Rs. 95,000. Three months interest has accrued as interest was receivable half yearly on 30th June and 31st December. On 31st August, 2021 the company purchased a further Rs. 40,000 of the units at Rs. 96 (net) cum interest. On 31st October, 2021, Rs. 30,000 of the units were sold at Rs. 94 (net) ex-interest. On 28th February, 2022, Rs. 20,000 of the units were sold at 96 (net) cum interest.

On 31st March, 2022, the market price of the units was Rs. 96. The face value of each unit was Rs. 100. Prepare the 12% units account for the year ended 31st March, 2022.

15

SECTION—C

11. Define Purchase consideration. State the accounting procedure in the books of acquiree company in case of amalgamation. 15
12. Explain the following in the context of holding company accounts :
- (a) Minority shareholder's interest
 - (b) Amount of goodwill for consolidated Balance Sheet
 - (c) Inter company transactions. 15
13. The following was the Balance Sheet of Gloria Ltd. as at 31st March, 2022 :

Liabilities	Rs.
Share Capital :	
1,20,000 Equity Shares of	
Rs. 10 each 12,00,000	
Less : Calls-in-Arrears	
(Rs. 3 per share on	
30,000 shares) 90,000	11,10,000
Sundry Creditors	1,54,250
Provision for Taxation	40,000
	13,04,250

Assets		Rs.
Goodwill		1,00,000
Machinery		5,08,500
Furniture		1,02,750
Stock		2,05,000
Debtors		1,50,000
Cash at Bank		15,000
Preliminary Expenses		15,000
Profit and Loss A/c	2,20,000	
Less : Profit for the year	<u>12,000</u>	2,08,000
		13,04,250

The directors have had a valuation made of the machinery and find it overvalued by Rs. 1,00,000. It is proposed to write down this asset to its true value and to extinguish the deficiency in the Profit and Loss Account and to write off Goodwill and Preliminary Expenses, by the adoption of the following course :

- (i) Forfeit the shares on which the call is outstanding.
- (ii) Reduce the paid-up capital by Rs. 3 per share.
- (iii) Re-issue the forfeited share as fully paid shares of Rs. 7 each at Rs. 5 per share.
- (iv) Utilise the provision for Taxation, if necessary.

The shares on which the calls were in the arrear were duly forfeited and re-issued on payment of Rs. 5 per share.

You are required to :

- (a) Draft the necessary Journal entries; and
- (b) Draw the company's Balance Sheet immediately after the implementation of the scheme of reconstruction.

15

4. The Capital of the Datar Company Limited was as follows :

- (i) 4,000 equity shares of Rs. 100 each fully paid
- (ii) 3,000 equity shares of Rs. 100 each, Rs. 80 per share paid up
- (iii) 1,000 preference shares of Rs. 100 each fully paid (these shares have preference as to capital); and
- (iv) 1,000 deferred shares of Rs. 100 each, Rs. 80 per share paid-up (these shares, under the articles are to be paid after satisfying the claims of equity shareholders).

The various creditors amounted in all to Rs. 1,00,000 including the liquidator's remuneration Rs. 2,500. The liquidator made a call of the remaining Rs. 20 on the deferred shares which was paid in full. He also realised all the assets amounting to Rs. 1,91,000.

A call of Rs. 15 per share was made on the equity shares which were partly paid up. This was paid in full with the exception of that on 100 shares.

Prepare the liquidator's account showing the return to the shareholders.

15

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9

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Exam. Code :

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Bachelor of Commerce 4th Semester

(2053)

AUDITING & SECRETARIAL PRACTICE

Paper : BCM-403

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt **FOUR** short answer type questions from Section-A. Attempt **TWO** questions each from Section-B and Section-C respectively.

SECTION—A

1. Attempt any **four** of the following :

(a) Verification vs Vouching

(b) Secretarial Audit

(c) Conduct of e-voting

(d) What is audit program ? Draw an audit program for cash transactions.

(e) Write note on-Audit note book

(f) What do you understand by Proxy ?

4×5=20

SECTION—B

2. "The main purpose of auditing is detection and preventions of errors and frauds." Comment.
3. What do you mean by internal checks ? Suggest a suitable system of internal check for recording cash receipts and payments.
4. What do you mean by Auditor's Report ? Explain its contents. Draft a Qualified Auditor's Report of a company not having branches.
5. What are the precautions to be taken while vouching Cash transactions ? 2×15=30

SECTION—C

6. Discuss the statutory and contractual liabilities of a Company Secretary.
7. What is annual general meeting of a company ? Discuss duties of a Company Secretary in convening this meeting. What are his duties after the conclusion of the meeting ?
8. What are the essentials of the minutes ? As the secretary of a company write out the minutes of the meetings.
9. Explain the different types of resolutions that can be passed at a meeting of a company and the circumstances necessitating them. 2×15=30

(i) Printed Pages : 7 Roll No.

(ii) Questions : 14 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 4th Semester
(2053)

COST MANAGEMENT

Paper : BCM-404

Time Allowed : Three Hours] [Maximum Marks : 80

Note :—Attempt any **FOUR** questions from Section A. Each question carries **5** marks. Attempt any **TWO** questions each from Sections B and C. Each question carries **15** marks.

SECTION—A

1. Discuss the significance of Cost Management.
2. From the following information, you are required to calculate Economic Batch Quantity :

Annual demand for the product 40,000 units

Setup cost per batch Rs. 750

Carrying cost per unit annum Rs. 15

3. A canning merchant supplies you the following production data during the year 2022 :

Grades	Units Produced
A	5,000
B	8,000
C	10,000

The Pre-separation cost incurred was Rs. 2,07,000. The joint cost is apportioned on technical evaluation based on the proportion of 5 : 3 : 2 to three grades respectively. Apportion the joint cost.

4. The following information has been given in the case of 'XYZ' company :

No. of Units sold	500
Selling price per unit	Rs. 25
Variable cost per unit	Rs. 10
Fixed cost	Rs. 4,500

Compute the amount of profit of the company at this level of production and sale. If the Company increases its sales by 30%, what would be the amount of profit of the company ?

5. Production cost of a factory for a year is as follows :

Direct wages	Rs. 40,000
Direct materials	Rs. 60,000

Production overhead fixed Rs. 20,000

Production overhead variable Rs. 30,000

During the forthcoming year, it is expected that :

- (a) The average rate for direct labour remuneration will be far from Rs. 3 per hour to Rs. 2 per hour.
- (b) Production efficiency will remain unchanged.
- (c) Direct labour hours will increase by $33\frac{1}{3}\%$.

The purchase price per unit of direct materials and of the other materials and services which comprise overheads will remain unchanged. Draw up a budget for the above.

6. How Standard Costing differs from Marginal Costing ?

SECTION—B

7. In process Y, 75 units of a commodity were transferred from process X at a cost of Rs. 1,310. The labour and overhead expenses incurred by the process were Rs. 190.20% of the units entered are normally lost and sold @ Rs. 4 per unit. The output of the process was 70 units. Prepare process Y Account and Abnormal Gain Account.
8. The following figures were in respect of Contract No. 999 of L & T Construction Ltd. for the year 2022 :

	Rs.
Materials purchased and delivered to work site	4,50,000
Materials issued from site stores	45,000

Materials returned to stores	5,000
Site wages	1,50,000
Site office expenses	20,000
Plant transferred to site	50,000
Plant returned from site	15,000
Consulting and design fees	13,000
Sub contract work	52,000
Central Office Overhead @ 10% Site Wages	

The year-end figures were in respect of Contract No. 999 of L & T Construction Ltd.

	Rs.
Plant at site	18,000
Material at site	10,000
Prepayments	2,000
Accruals	3,000
Cost of work done but not certified	35,000
Value of work certified by Architect	8,63,000

On account payment received by L & T Construction Ltd. less 10% retention money; prepare :

- (a) Contract Account
- (b) Profit and Loss on Contract Account
- (c) Customer's Account.

9. Explain the following :—
- Activity based costing
 - Inter firm costing
 - Batch costing.
10. Discuss the various methods of cost determination. Which method would you suggest and why ?

SECTION—C

11. Discuss the usefulness and limitations of P/V Ratio. Why margin of safety should be analysed for decision making ?
12. From the following data, forecast the cash position at the end of April, May and June 2022 :

Month	Sales Rs.	Purchases Rs.	Wages Rs.	Miscellaneous Rs.
February	60,000	42,000	5,000	3,500
March	65,000	50,000	6,000	4,000
April	40,000	52,000	4,000	3,000
May	58,000	53,000	5,000	6,000
June	44,000	40,000	4,000	3,000

Additional Information :—

- (1) Sales : 10% realized in the month of sales; balance realised equally in two subsequent months.

- (2) Purchases : These are paid in the month following the month of supply.
- (3) Wages : 10% paid in arrears following month.
- (4) Miscellaneous expenses : Paid a month in arrears.
- (5) Rent : Rs. 500 per month paid Quarterly in advance due in April.
- (6) Income Tax : First instalment of advance tax Rs. 15,000 due on or before 15th June.
- (7) Income from Investment : Rs. 3,000 received quarterly in April, July etc.
- (8) Cash in hand : Rs. 3,000 on 1st April, 2022.
13. The details regarding the composition and the weekly wage rates of labour force engaged on a job scheduled to be completed in 30 weeks are as follows :

Category of Workers	Standard		Actual	
	No. of Workers	Weekly Wage Rate per Worker	No. of Workers	Weekly Wage Rate per Worker
Skilled	75	60	70	70
Semi-Skilled	45	40	30	50
Unskilled	60	30	80	20

The work was actually completed in 32 weeks. Calculate the various labour variances.

14. Discuss the usefulness of following :

- (a) Differential Costing
- (b) Standard Yield
- (c) Performance Budget.

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14

Sub. Code :

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Exam. Code :

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**Bachelor of Commerce 4th Semester
(2053)**

MARKETING MANAGEMENT

Paper : BCM-405

Time Allowed : Three Hours]

[Maximum Marks : 80

- Note :—**
- (i) Attempt any **FOUR** questions from Section A. Each question carries 5 marks.
 - (ii) Attempt any **TWO** questions from Section B. Each question carries 15 marks.
 - (iii) Attempt any **TWO** questions from Section C. Each question carries 15 marks.

SECTION—A

1. Characteristics of marketing.
2. Objectives of marketing research.
3. Speculative buying.
4. Role of promotion in marketing a product.
5. Causes of channel conflict.
6. Social media marketing.

SECTION—B

7. 'Marketing philosophy has undergone a gradual change since Industrial Revolution'. Elaborate the statement.
8. Explain in detail the variables of product mix.
9. Define market segmentation and explain the basis on which market segmentation can be done.
10. Discuss the possible marketing strategies at various stages of product life cycle.

SECTION—C

11. What is meant by product pricing? Discuss the systematic approach to price a product.
12. Highlight the factors governing the choice of channel of distribution.
13. 'It is generally believed that money spent on advertising a product is an investment, whereas few think it is wasteful expenditure'. Discuss the statement.
14. Write short notes on :—
 - (a) Strategies to manage channel conflict.
 - (b) Process of marketing communication.

(i) Printed Pages : 4 Roll No.

(ii) Questions : 14 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 4th Semester
(2053)

QUANTITATIVE TECHNIQUES AND METHODS

Paper : BCM-406

Time Allowed : Three Hours] [Maximum Marks : 80

Note :—Attempt **FOUR** short answer type questions from Section A. Attempt **TWO** questions each from Sections B and C respectively.

SECTION—A

(Attempt any **FOUR** questions.)

1. What do you mean by Quantitative Techniques ? Discuss its importance in business. 5
2. From a Standard pack of 52 cards one card is drawn at random. Find the probability that it is either a red or a king. 5
3. Discuss the various properties of binomial distribution. 5
4. Interpolate the average number of children born per mother aged 30-34 :

Age of mother (in years)	15-19	20-24	25-29	30-34	35-39	40-44
Average number of children born	0.7	2.1	3.5	?	5.7	5.8

5

5. The coefficient of rank correlation between marks in Statistics and Mathematics obtained by a certain group of students is 0.8. If the sum of squares of the differences in marks is given to be 33, find the number of students in the group. 5
6. The lines of regression of Y on X and X on Y are respectively :
 $Y = X + 5$
 and $16X - 9Y = 94$
 Find the value of coefficient of correlation. 5

SECTION—B

(Attempt any **TWO** questions.)

7. Explain :
 (a) (i) Equally likely cases and mutually exclusive events.
 (ii) Simple and compound events.
 (b) Importance of Poisson distribution.
 (c) Properties of Normal distribution. 3×5
8. Find a Poisson distribution of the following data and calculate the theoretical frequencies :

Death	0	1	2	3	4	
Frequency	122	60	15	2	1	($e^{-0.5} = 0.60657$) 15

9. Net Profit of 400 companies is normally distributed with a mean profit of Rs. 150 lakhs and a Standard Deviation of Rs. 20 lakhs. Find the number of companies whose profits are :
 (i) Less than 128
 (ii) More than 175 and
 (iii) Between 100 and 138. 15

10. Draw the graph of following inequalities :

$$15X + 6Y \leq 300$$

$$5X + 4Y \leq 120$$

$$X + 2Y \leq 50$$

$$\text{and } X \geq 0, Y \geq 0.$$

Also indicate the common region.

15

SECTION—C

(Attempt any **TWO** questions.)

11. Calculate correlation between age of the students and their playing habits :

Age	15	16	17	18	19	20
No. of Students	250	200	150	120	100	80
Regular Players	200	150	90	48	30	12

15

12. From the following results, obtain the two regression equations and estimate the yield, when the rainfall is 29 cms and the rainfall, when the yield is 600 kgs.

	Yield in kgs (X)	Rainfall in cms (Y)
Mean	508.4	26.7
S.D.	36.8	4.6

Coefficient of correlation between yield and rainfall is + 0.52.

15

13. Estimate the number of employees in a firm who earns more than Rs. 1,200 but not more than Rs. 2,400.

Income (in Rs.)	No. of Employees
More than 500	600
More than 1000	550
More than 1500	425
More then 2000	275
More than 2500	100
More than 3000	25

15

14. Write notes on the following :—

- What are the assumptions underlying interpolation and extrapolation ?
- Various types of coefficient of correlation.
- Why do we need two regression lines to find the value of two variables X and Y ?

5,5,5

(i) Printed Pages : 2 Roll No.

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Exam. Code :

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Bachelor of Commerce 4th Semester (Hons.)
(2053)

ACCOUNTING & FINANCE : CONTEMPORARY
ISSUES IN ACCOUNTING

Paper : BCH-407

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt **four** short answer type questions from Section A.
Attempt **two** questions each from Sections B and C
respectively.

SECTION—A

I. Attempt any **four** of the following :

- (a) Segment reporting
- (b) Sustainable reporting
- (c) Performance reporting
- (d) Meaning of human resource accounting
- (e) What is backlog depreciation ?
- (f) Depreciation adjustment

4×5

SECTION—B

- II. Explain various methods of valuing human resource. 15
- III. What do you mean by price level accounting? Discuss the relevance of adopting price level accounting. 15
- IV. Why do we need harmonisation of accounting practices? 15
- V. Write in detail on accounting of debt instrument. 15

SECTION—C

- VI. What is Accounting of Brand Equity? Write in detail brand equity models. 15
- VII. What is environment accounting? Write in detail needs and scope of environment accounting. 15
- VIII. Comment on role and relevance of forensic accounting in preventing/ detecting corporate scams. 15
- IX. Define interim reporting. Write in detail contents of interim reporting. 15

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9 Sub. Code :

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Exam. Code :

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Bachelor of Commerce 4th Semester (Hons.)

(2053)

ECONOMICS : INDUSTRIAL ECONOMICS

Paper : BCH-408

Time Allowed : Three Hours] [Maximum Marks : 80

Note :—(i) Attempt any **FOUR** short questions from Section A. Each question carries 5 marks.

(ii) Attempt any **TWO** long questions each from Section B and Section C. Each question carries 15 marks.

SECTION—A

1. Attempt any **FOUR** short answer questions from the following :—

- (i) What is the need of industrial economics ?
- (ii) Define core sector of Indian economy.
- (iii) Give components of industrial efficiency.
- (iv) Micro, small and medium enterprises.
- (v) State liberalisation and privatization.
- (vi) Make in India Campaign.

4×5=20

SECTION—B

2. Critically discuss growth and phases of industrial sector of India since independence. 15
3. Explain in detail Weber-Sargent theory of industrial location. 15
4. Discuss the measures to improve productivity and efficiency of Indian Industrial sector. 15
5. Explain in detail need and significance of industrialisation for the growth of Indian economy. 15

SECTION—C

6. Describe the short-term and long-term sources of industrial finance. 15
7. Critically evaluate the impact of economic reforms on industrial sector of India. 15
8. Analyse the significance of small and cottage industries in the Indian economy. 15
9. Explain the major constraints on the growth of Public Sector Enterprises in India. 15

(i) Printed Pages : 2

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(ii) Questions : 9

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Bachelor of Commerce 4th Semester (Hons.)

(2053)

MANAGEMENT STUDIES : CONSUMER BEHAVIOR

Paper : BCH 409

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt *four* short answer type questions from Section-A
Attempt *two* questions each from Sections B and C
respectively.

SECTION—A

I. Attempt any *four* of the following :—

- What is consumer behaviour ?
- What is internet retailing ?
- What general factors can trigger motive arousal ?
- Why do consumers search information ?
- What is rational choice theory ?
- What is meant by store atmosphere ?

4×5

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SECTION—B

- II. Why is it critically important to understand consumers? 15
- III. Describe the factors that affect the diffusion rate for an innovation. How can these factors be utilised on developing marketing strategy? 15
- IV. How do personality traits explain consumer behaviour? Illustrate with examples. 15
- V. How do marketers use the concepts of stimulus generalisation and stimulus discrimination? Give examples. 15

SECTION—C

- VI. Discuss the steps in consumers' information processing. Does it happen in case of all purchase? 15
- VII. Discuss the nature of products and services you think are related to nominal, limited and extended decision-making process with reference to problem recognition. 15
- VIII. Why do you think it is important for companies to have websites? What is the difference between an active and passive website? 15
- IX. What factors influence consumer satisfaction? In what ways do they influence consumer satisfaction? 15