

Total No. of Questions : 3]

SEAT No. :

P4759

[Total No. of Pages : 6

[5519]Ext.-501
M.Com. (For External)
101(A) : MANAGEMENT ACCOUNTING
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Use of simple calculator is allowed.*

Q1) Define 'Management Accounting'. State and explain scope and functions of Management Accounting. **[15]**

OR

Following information is provided by Vijay Limited for year ended 31st March, 2019

Sales	Rs. 80,00,000 (of Which 10% are on Cash Basis)
Gross Profit Ratio	20%
Current Ratio	2.2:1
Stock Turnover Ratio	8 Times.
Average Collection Period	40 Days (360 Days a Year)
Current Liabilities to Net Worth	50%
Fixed Assets to Net Worth	70%
Sales to Net Worth	4 Times.
Reserves and Surplus to Capital	0.25
Long Term Debts to Net Worth	30%

Draw up Balance Sheet as on 31st March, 2019 with as many details as possible.

P.T.O.

Q2) From the following information prepare a Statement showing Working Capital. The expected ratios of Cost to Selling Price are - **[15]**

Raw Material 50%, Direct Wages 25% Overheads 10%

The Raw Materials normally remain in stores for 2 Months before Production. Every Unit of Production remains in process for 1 Month whereas Finished Goods remain in the Warehouse for 4 Months before sales. Credit allowed by Suppliers of Raw Materials is 3 Months and that of to Customers is 2 Months.

Lag in Payment of Wages is ½ Month and that of for Overheads is 1 Month. Selling Price is Rs. 360/- per Unit.

Production during the previous year was 12,000 Units and the same level of activity is intended to be maintained during the current year. Both Production and Sales are in regular cycles. Add 10% for Contingencies.

OR

What do you mean by Analysis of Financial Statement? State and explain tools and techniques used for such analysis.

Q3) The Financial Position of X Limited as on 31st March, 2018 and 31st March, 2019 was as follows :

Balance Sheets of X Limited

Liabilities	31-3-2018	31-3-2019	Assets	31-3-2018	31-3-2019
	Amt. in Rs.	Amt. in Rs.		Amt. in Rs.	Amt. in Rs.
6% Prf. Share Capital	1,00,000	50,000	Goodwill	40,000	30,000
Equity Share Capital	3,00,000	4,50,000	Building	2,00,000	1,80,000
Reserve Fund	40,000	50,000	Plant	1,30,000	2,45,000
Profit and Loss Account	60,000	95,000	S. Debtors	1,50,000	2,50,000
S. Creditors	65,000	90,000	Stock	80,000	90,000
Bills Payables	30,000	25,000	Bills Receivable	30,000	20,000
Proposed Dividend	30,000	45,000	Cash and Bank	20,000	30,000
Provision for Taxation	40,000	50,000	Preliminary Exp.	15,000	10,000
	6,65,000	8,55,000		6,65,000	8,55,000

Additional Information -

1. Interim Dividend of Rs. 37,500/- has been paid during the year 2018-19.
2. During the year Tax paid amounted to Rs. 45,000/-
3. Company redeemed 50% of 6% Prf. Shares @ 10% Premium.
4. Depreciation charged on Building and Plant amounted to Rs. 20,000/- and Rs. 13,000/- respectively.
5. A part of Plant having Written Down Value of Rs. 20,000/- was sold for Rs. 22,000/-

Prepare Statement showing Changes in Working Capital and Funds Flow Statement for the year ended 31st March, 2019 along with necessary working notes. **20]**

OR

Write Short Notes (Any Two)

- a) Responsibility Centres
- b) Utility and Drawbacks of Cash Flow Statement.
- c) Role of Management Accountant.
- d) Accounts Receivables.



Total No. of Questions : 3]

P4756

[5519]Ext.-501
M.Com. (For External)
101(B) : FINANCIAL ANALYSIS AND CONTROL
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Use of simple calculator is allowed.*

Q1) Anup Industries, Pune is considering to purchase a machine. Two machines X & Y are available each costing Rs. 15,00,000/-. In comparing the profitability of the machines a discounted rate of 10% is to be used. Earnings after depreciation and taxation are expected as follows -

Earnings after Depreciation and Taxation during five years

Year	Machine X Amount in Rs.	Machine Y Amount in Rs.
1	4,50,000	1,50,000
2	6,00,000	4,50,000
3	7,50,000	6,00,000
4	4,50,000	9,00,000
5	3,00,000	6,00,000

The Present Value of Re. 1 to be received at the end of each year @ 10% p.a. is given below

Year	1	2	3	4	5
Present Value of Re. 1 @ 10% p.a.	0.909	0.826	0.751	0.683	0.621

Indicate which of the machines would be profitable using the following methods of ranking investment proposals **[15]**

- a) Pay Back Period Method
- b) Average Rate on Average Investment Method
- c) Net Present Value Method.

OR

The Standard Labour employment and the Actual Labour engaged in a week of 40 hours for a job are as under

Particular	Standard Data		Actual Data	
	No. of Workers	Wage Rate Per Hour in Rs	No. of Workers	Wage Rate Per Hour in Rs
Skilled Workers	32	Rs. 100/-	28	Rs. 120/-
Semi-Skilled Workers	12	Rs. 70/-	18	Rs. 90/-
Unskilled Works	06	Rs. 30/-	04	Rs. 50/-

During the week the gang completed the job by working 36 hours.

Calculate Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Mixed Variance and Labour Yield Variance.

Q2) A Department of Pune Industries Limited attains sales of Rs. 15,00,000/- @ 80% of its normal working capacity. Its expenses are as follows

Particulars	Amount in Rs.
<u>Administration Costs -</u>	
Office Salaries	2,25,000/-
General Expenses	2% of Sales
Depreciation (Fixed)	18,750/-
Rent and Taxes (Fixed)	21,875/-
<u>Selling Costs -</u>	
Salesmen Salaries	8% of Sales
Travelling Expenses	2% of Sales
Sales Office Expenses	1% of Sales
Commission	1% of Sales
<u>Distribution Costs -</u>	
Wages (Fixed)	37,500/-
Godown Rent (Fixed)	15,000/-
Other Expenses	4% of Sales

At 80% capacity Prime cost amounted to Rs. 6,00,000/-

Draw up Flexible Budget for Operating Level @ 60% and 100% capacity and determine profit. [15]

OR

A factory producing two different products CD & ED by using the same raw material has provided you the following details -

Particulars	Product CD	Product ED
Raw Material	3 Kg @ Rs. 500/- per Kg	2 Kg @ Rs. 500/- per Kg
Direct Wages	6 Hrs @ Rs. 200/- per Hr.	3 Hrs Rs. 200/- per Hr.
Variable Overheads	Rs. 800/- per Unit	Rs. 500/- per Unit
Selling Price	Rs. 5,000/- per Unit	Rs.3,000/- per Unit

Guide the management which product is profitable in following situations -

- When Sales in units is limiting factor.
- When Raw Material is in short supply.
- When Direct Labour Hours are limiting factor.

If available raw material is 4,000 kg and maximum possible sale of each product is 1,000 units only than find out the most profitable sales mix and ascertain profit from that sales mix if Fixed Costs amounted to Rs. 15,00,000/-

Q3) Write Short Notes (Any Two)

[20]

- Differentiate between Fixed Budget and Flexible Budget.
- Utility of Marginal Costing to management in decision making.
- Material Variance.
- Importance of Cost of Capital.



Total No. of Questions : 3]

SEAT No. :

P5097

[Total No. of Pages : 4

[5519]Ext.-502
M.Com. (Semester - II) (For External)
INDUSTRIAL ECONOMICS (Compulsory)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) State and explain inter-relationship between industrial development and Economic development. **[15]**

OR

Explain factors influencing industrial location.

Q2) Write measures adopted by the Indian Government to improve Industrial efficiency. **[15]**

OR

Explain role and problems of Small and Medium Enterprises (SME)

Q3) Write short notes (Any Two) **[20]**

- a) Effects of Industrial imbalance.
- b) Sargent Florence Theory of Location.
- c) Industrial Productivity.
- d) Industrial Profitability.



Total No. of Questions : 3]

P5097

[5519]Ext.-502

M.Com. (Semester - II) (For External)
INDUSTRIAL ECONOMICS (Compulsory)
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) औद्योगिक विकास आणि आर्थिक विकास यामधील अंतर संबंध सांगा व विशद करा. [15]

किंवा

औद्योगिक स्थान निश्चितीवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 2) औद्योगिक कार्यक्षमता सुधारण्यासाठी भारत सरकारने केलेले उपाय लिहा. [15]

किंवा

लघु व मध्यम उपक्रमांची भूमिका आणि समस्या स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) औद्योगिक असमतोलाचे परिणाम.
ब) औद्योगिक स्थान निश्चितीचा सार्जन्ट फ्लॉरेन्सचा सिद्धांत.
क) औद्योगिक उत्पादकता.
ड) औद्योगिक लाभप्रदता.



Total No. of Questions : 3]

P5097

[5519]Ext.-502
M.Com. (Part - I) (For External)
STRATEGIC MANAGEMENT
(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to right indicate full marks.*

Q1) Explain in detail the concepts of company's goals, Mission Q Social Responsibility. **[15]**

OR

What is Organisational structure? Explain the types and factors affecting choice of organisational structure.

Q2) What are the areas/issues in marketing where strategy formulation is required? **[15]**

OR

Explain the factors of External environment affecting on business.

Q3) Write Short Notes on (Any Two) **[20]**

- a) Strategic Management Model
- b) SWOT Analysis
- c) Financial strategy
- d) Approaches to Strategic Management



Total No. of Questions : 3]

P5097

[5519]Ext.-502
M.Com. (Part - I) (For External)
STRATEGIC MANAGEMENT
(2013 Pattern)
(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) कंपनीची ध्येये कंपनीची उद्दिष्टे / दृष्टी आणि सामाजिक जबाबदारी या संकल्पना सविस्तर स्पष्ट करा. [15]

किंवा

संघटनात्मक रचना म्हणजे काय ? संघटनात्मक रचनेचे प्रकार आणि संघटनात्मक रचनेच्या निवडिवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 2) विपणन व्यूहरचनात्मक सूत्रीकरणातील बाबींची आवश्यकता स्पष्ट करा. [15]

किंवा

व्यवसायावर परिणाम करणारे पर्यावरणाचे बाह्य घटक स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) व्यूहरचनात्मक व्यवस्थापन प्रतिमान
ब) स्वॉट विश्लेषण
क) वित्तीय व्यूहरचना
ड) व्यूहरचना व्यवस्थापनाचे दृष्टीकोन



Total No. of Questions : 3]

SEAT No. :

P5104

[Total No. of Pages : 5

[5519]Ext.-503
M.Com. (Part - I) (For External)
STRATEGIC MANAGEMENT
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to right indicate full marks.*

Q1) Explain in detail the concepts of company's goals, Mission Q Social Responsibility. **[15]**

OR

What is Organisational structure? Explain the types and factors affecting choice of organisational structure.

Q2) What are the areas/issues in marketing where strategy formulation is required? **[15]**

OR

Explain the factors of External environment affecting on business.

Q3) Write Short Notes on (Any Two) **[20]**

- a) Strategic Management Model
- b) SWOT Analysis
- c) Financial strategy
- d) Approaches to Strategic Management



P.T.O.

Total No. of Questions : 3]

P5104

[5519]Ext.-503
M.Com. (Part - I) (For External)
STRATEGIC MANAGEMENT
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) कंपनीची ध्येये कंपनीची उद्दिष्ट्ये / दृष्टी आणि सामाजिक जबाबदारी या संकल्पना सविस्तर स्पष्ट करा. [15]

किंवा

संघटनात्मक रचना म्हणजे काय ? संघटनात्मक रचनेचे प्रकार आणि संघटनात्मक रचनेच्या निवडिवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 2) विपणन व्यूहरचनात्मक सूत्रीकरणातील बाबींची आवश्यकता स्पष्ट करा. [15]

किंवा

व्यवसायावर परिणाम करणारे पर्यावरणाचे बाह्य घटक स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) व्यूहरचनात्मक व्यवस्थापन प्रतिमान
ब) स्वॉट विश्लेषण
क) वित्तीय व्यूहरचना
ड) व्यूहरचना व्यवस्थापनाचे दृष्टीकोन



Total No. of Questions : 4]

P5104

[5519]Ext.-503
M.Com. (Part - I) (For External)
BUSINESS STATISTICS
(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Use of statistical table and calculator is allowed.*
- 4) *Symbols have their usual meaning.*

Q1) Attempt any two of the following : **[2 × 7 = 14]**

- a) If three balanced coins are tossed simultaneously and a discrete random variable (r.v.) X denotes the number of heads, then obtain the probability distribution of X . Also obtain mean of X .
- b) A continuous r.v. X with its probability density function (p.d.f) is given by

$$f(x) = Kx(2 - x) ; 0 \leq x \leq 2$$
$$= 0 \quad ; \text{ otherwise}$$

Find the constant K , $P(0 \leq X \leq 1)$ and mean of X .

- c) If $X \rightarrow N(100, 25)$ then find $P(X \leq 100)$, $P(X \geq 100)$, $P(90 \leq X \leq 110)$ Mean and variance of X .

Q2) Attempt any two of the following : **[2 × 7 = 14]**

- a) i) A discrete r.v. X has following probability distribution. **[4]**

X	0	1	2	3	4
$P(X = x)$	3K	9K	12K	6K	K

Find the value of K , $P(X \leq 2)$, $P(1 \leq X \leq 3)$

- ii) Let $X \rightarrow B(n, p)$. with $E(X) = 6$, $V(X) = 4.2$ then find the values of n and p .

Also find $P(X=0)$. **[3]**

- b) i) If X is a Poisson Variable with $P(X = 0) = 0.2$, then find $P(X \geq 2)$. Also find mean and variance of X . [4]
- ii) The probability of hitting a target in any shot is 0.2. If 10 shots are fired, find the probability that the target will be hit at least twice. [3]
- c) i) A group of 50 men and 60 women was asked to indicate their preference between two brands of perfume.

	Brand A	Brand B
Men	20	30
Women	10	50

Test at 5% level of significance, Whether the preference of a particular brand of perfume is not associated with gender. [4]

Given : $\chi^2_{2}; 0.05 = 5.991$

$\chi^2_{1}; 0.05 = 3.841$

- ii) A manufacturer of ball-bearings guarantees that 2% of items are defective. A sample of 1000 ball-bearings gave 25 defective. Can we say that the product meets guarantee? [3]

Use 5% level of significance (l.o.s.)

Q3) Attempt the following : [14]

- a) The mean life of sample of 10 electric bulbs was found to be 1456 hours with standard deviation (s.d.) 423 hours. A second sample of 17 bulbs chosen from a different batch showed mean life of 1280 hours with s.d. 398 hours.

Is there any significant difference between the mean life of electric bulbs of two batches? Use 5% l.o.s.

Given that $t_{25}; 0.05 = 2.06$, $t_{26}; 0.05 = 2.056$ [7]

OR

The marks scored by the students in a certain examination is normally distributed. If 6.68% of the students obtain 70 or more marks and 15.87% of the students obtain less than 45 marks. Obtain the parameters of the normal distribution.

- b) In a random sample of 800 persons from rural area 200 found to be vegetarians and in another sample of 1000 persons from urban area 350 found to be vegetarians. Test whether proportion of vegetarians is same for both population. Use 5% l.o.s. [7]

OR

An IQ test was administered to 7 persons before and after they were trained.

The results are given below :

Persons	A	B	C	D	E	F	G
IQ before training	100	110	108	112	100	102	105
IQ after training	110	120	110	120	110	101	108

Test whether there is change in IQ before and after training programme. Use 5% l.o.s.

Q4) Attempt any two of the following : [2 × 4 = 8]

- State the probability mass function of Poisson distribution. State its mean and variance. State any two real life situations of Poisson distribution.
- State the p.d.f. of normal distribution state its mean and variance. State its properties.
- Define the terms :
 - Null Hypothesis
 - Alternative Hypothesis
 - Critical Region



Total No. of Questions : 3]

SEAT No. :

P2627

[Total No. of Pages : 9

[5519]Ext.-504
M.Com. (Part - I) (For External)
ADVANCED ACCOUNTING AND TAXATION
Advanced Accounting
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Give working notes whenever necessary.*
- 3) *Use of simple calculator is allowed.*

Q1) Define the Term Accounting Theory. Explain the role of Accounting Theory in detail. **[15]**

OR

Write short notes (any two) :

- a) Types of Lease
- b) Valuation of Goodwill
- c) Accounting concepts and conventions
- d) Modes of winding up of a company

Q2) Following is the Balance Sheet of MOUMITA Ltd, Pune as on 31st December 2018. **[15]**

Liabilities	Rs.	Assets	Rs.
Share capital :		Free hold premises	50,000
i) Issued and subscribed capital :		Machinery	70,000
10,000 Equity shares of		Furniture	14,000
Rs. 10 each	1,00,000	Stock in Trade	20,000
Reserve Fund	50,000	Book Debts.	44,000
Profit and Loss	16,000	Bank Balance	26,000
Creditors	45,000	Formation Expenses	2,000
Bills payable	15,000		
	2,26,000		2,26,000

P.T.O.

Additional informations

- i) Assets are valued as under
- | | Rs. |
|----------------------|----------|
| a) Good will | 44,000 |
| b) Freehold premises | 1,30,000 |
| c) Machinery | 72,000 |
| d) Furniture | 24,000 |
| e) Stock in Trade | 25,000 |
| f) Debtors | 39,000 |
- ii) The profits of the company amounted to,
- | Year | Profit (Rs) |
|------|-------------|
| 2011 | 45,000 |
| 2012 | 49,000 |
| 2013 | 50,000 |
- iii) It is the practice of the company to transfer one fourth of profit to Reserve Fund.
- iv) The fair yield in respect of Equity share of similar type of companies is as ascertained at 10%.

Find out the value of each equity share under fair value method.

OR

Following was the trial balance on 31 Dec., 2018 of Nashik Branch of an American firm having head office in New York. [15]

	Rs.	Rs.
Stock Jan.1. 2018	12,600	-
Purchases and sales	75,000	1,12,500
Debtors and creditors	39,000	26,000
Bills Receivable and Bills payable	10,400	9,100
Salaries and wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at Bank	28,990	
New York Account	-	33,200

On Dec. 31, 2018, the stock was valued at Rs. 32,500. The Debit balance of the branch account in New York book on Dec. 31, 2018 was \$ 2,680 and furniture account appeared at \$ 350. On 31, Dec., 2018 there was cash in transit from Nashik to New York amounting to Rs. 2,600. The rate of exchange on 31.12.2017 was Rs. 14 and 31. 12. 2018 was Rs. 13. Average rate of 2018 was Rs. 12. prepare the Branch Profit and Loss Account & Balance sheet in the Head office book.

Q3) From the following information prepare a consolidated Balancesheet of H. Ltd. and its subsidiary S. Ltd., as on 31-3-2018 giving detailed working Notes.[20]

Balance Sheet as on 31-3-2018

Liabilities	H. Ltd.	S. Ltd.	Assets	H. Ltd.	S. Ltd.
	Rs.	Rs.		Rs.	Rs.
Share capital :			Goodwill	1,00,000	-
Equity shares of Rs. 10 each	4,00,000	2,00,000	Fixed Assets	2,00,000	2,50,000
General Reserve	2,00,000	60,000	Investments :		
Profit and Loss	1,00,000	40,000	i) 16,000 shares of Rs. 10 each in S. Ltd. (cost)	2,00,000	
6% Debentures	-	1,00,000	ii) 6% Debentures of S.Ltd. (face value Rs. 60,000)	60,000	
Loan from H. Ltd.	-	10,000	iii) Govt. Securities stock	-	50,000
Sundry creditors	1, 00, 000	40,000		1,00,000	40,000
Bills payable	50,000	30,000	Sundry Debtors	80,000	40,000
			Bills Receivable	40,000	-
			Bank Balance	60,000	1,00,000
			Loan to S. Ltd.	10,000	-
	8,50,000	4,80,000		8,50,000	4,80,000

Additional information :

- i) Sundry creditors of H. Ltd., include Rs. 20,000 due to S. Ltd.
- ii) The closing stock of H. Ltd., includes stock worth Rs. 30,000 supplied by S. Ltd., Which had invoiced at cost plus 20% profit on cost.
- iii) Bills payable of S. Ltd., include Rs. 24,000 issued in favour of H. Ltd., which was discounted but not yet matured Rs. 4,000 of them.
- iv) H. Ltd. acquired 16,000 Equity shares in S. Ltd., on 1st April, 2017 on which date the Balance Sheet of S. Ltd. Showed General Reserve at Rs. 20,000 and Profit and Loss Account credit Balance of Rs. 10,000.
- v) H. Ltd. revalued fixed Assets of S. Ltd., as on 1-4-2017 at Rs. 2,60,000.

OR

Bad Naseeb Ltd. Dukhinagar went into voluntary liquidation as on 1st. April, 2016 and Mr. Fortunate is appointed as an official liquidator. The Summarised Balance Sheet of the company as on 1st. April 2016 is as under : [20]

Liabilities	Rs.	Assets	Rs.
Share capital :		Leasehold properties	60,000
12,000 pref. shares of	1,20,000	Machinery	45,000
Rs. 10 each		Stock in Trade	1,500
Debentures	75,000	Trade Debtors	90,000
(Secured by floating charge)		Investments	9,000
Bank Loan	27,000	Furniture	10,000
Trade creditors	30,000	Cash in hand	1,500
Reserve for Bad and		Profit and Loss	50,000
Doubtful Debts	15,000		
	2,67,000		2,67,000

Leasehold properties and machinery are valued at Rs. 1,09,000 and Rs. 90,000 respectively. on realisation, profits of Rs. 1,500 are expected on stock. Book Debts will realise Rs. 84,000. The other assets are valued as :

Investments Rs. 6,000 and furniture Rs. 7,500. The Bank Loan is secured of lease hold properties.

Preferential creditors Rs. 1,500 were not included in Trade Creditors. Miscellaneous expenses due but not paid amount to Rs. 500.

You are required to prepare a statement of affairs to be submitted to the meeting creditors, giving due consideration to the additional information mentioned above.



Total No. of Questions : 3]

P2627

[5519]Ext.-504

M.Com. (Part - I) (For External)

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting (Special Paper - III)

(2013 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to right indicate full marks.
- 3) Use of Pocket calculator is Allowed.

Q1) The summarised Balance Sheets as on 31st Dec. 2017 of N Ltd., and M Ltd., were as under. [20]

N Ltd.

Liabilities	Rs	Assets	Rs
15,000 Equity Shares of. Rs. 100 each	15,00,000.00	Buildings	6,00,000.00
General Reserve	2,00,000.00	Plant & Machinery	5,50,000.00
Profit & Loss A/c	1,20,000.00	Furniture	10,000.00
Sundry Creditors	2,40,000.00	Stocks	3,80,000.00
		Sundry Debtors	2,30,000.00
		Cash & Bank balance	2,90,000.00
	20,60,000.00		20,60,000.00

MLtd.

Liabilities	Rs	Assets	Rs
5,000 Equity Shares of. Rs. 100 each	5,00,000.00	Goodwill	1,00,000.00
Capital Reserve	50,000.00	Plant & Machinery	4,20,000.00
Revenue Reserve	25,000.00	Furniture	5,000.00
Profit & Loss A/c	35,000.00	Stocks	1,80,000.00
6% Debenture	3,00,000.00	Sundry Debtors	1,80,000.00
Sundry Creditors	95,000.00	Expenses On new Project	75,000.00
		Cash & Bank balance	45,000.00
	10,05,000.00		10,05,000.00

M Ltd., was absorbed by N Ltd., on 1st January 2018 on the following terms:

- a) Fixed Assets Other than Goodwill to be valued at Rs.5,00,000 including Rs.6,000 for furniture.
- b) Stock to be reduced by Rs.20,000 in respect of obsolete items and sundry debtors by 5 per cent.
- c) N Ltd. to assume liabilities and pay cash to M Ltd. to enable it to discharge the debenture at 6% premium.
- d) The new project was to be valued at Rs.95,000.
- e) The shareholders in M Ltd., to receive cash payment of Rs.30 per share plus four equity Shares in N Ltd. for every Five Shares held.
- f) Both the companies to declare and pay dividend of 6% prior to the merger.
- g) Expenses of liquidation of M Ltd., were to be reimbursed by N Ltd., to the extent of Rs. 5,000. The actual expenses amounted to Rs. 6,000.

Draft journal entries recording the scheme in the books of M Ltd.; and prepare the balance sheet of N Ltd., after absorption assuming that N Ltd.'s authorised capital has been increased to Rs. 20,00,000.

OR

The Following is the Receipts and Payments Account of Omkar English Medium School, Himachal For the year Ended 31.03.2018. [20]

Receipt and Payment Account for the year ended 31.03.2018

Receipts	Amt.	Payments	Amt.
To Opening Cash	10,000	By Salaries	80,000
To Admission fees	16,000	By Stationary	5,000
To Tuition fees	1,40,000	By Office Expenses	30,000
To Donations for Library	35,000	By General Expenses	10,000
To Life Membership fees (to be capitalized)	10,000	By Printing	28,000
To Term fees	45,000	By Annual Gathering Expenses	7,000
To Examination Fees	45,000	By Purchase Of Furniture	50,000
To Miscellaneous fees	1,000	(On 30.09.2017)	
To Government Grant	50,000	By Sports Materials	13,000
To Interest on Investment	8,000	By Building & Repairs	7,000
To Hire of Playground	40,000	By Rent	6,000
		By Telephone Charges	7,000
		By 8% Fixed Deposit (On 01.04.2017)	50,000
		By Electricity	17,000
		By Closing Cash	90,000
Total	4,00,000	Total	4,00,000

Adjustments :

a) The Assets and Liabilities as on 01.04.2017 were as follows:

Particulars	Amt.
Cash	10,000
Building	2,00,000
Furniture	1,00,000
Library Books	90,000
Laboratory Equipment	61,000
Investments	95,000
Tuition Fees Receivable	20,000
Sports materials	5,000
Rent Payable	1,000
Capital Fund	5,85,000

- b) The Tuition Fees received include Rs.20,000 For 2016-17, but Rs.10,000 are still Outstanding for the year 2017-18.
- c) Sports material are Valued at Rs. 15,000 On 31.03.2018.
- d) Furniture and building are to be depreciated by 10%
- e) Rent Paid Includes Rs. 1,000 for 2016-17 And Rs.3,000 are Still Payable for 2017-18

You Are required to prepare,

- i) Income and Expenditure Account for the Year Ended 31.03.2018 and
- ii) Balance Sheet as on that date.

Q2) Following is the trial balance of Hotel Rajratna, Mahad, as on 31st December, 2017. **[20]**

Trial Balance As on 31st December, 2017

Debit Balance	Rs.	Credit balance	Rs.
Stock	25,000	Capital	6,00,000
Sundry debtors	25,000	Room charges	2,85,000
Cash in hand	50,000	Food and beverages	1,15,000
Kitchen appliances	60,000	Discount Received	5,000
Salaries & Wages	50,000	Sundry creditors	15,000
Utensils	1,10,000	Sundry receipts	94,000
Purchases	1,75,000	Bank interest	10,000
Repairs & renewals	4,000		
Telephone bills	7,000		
Furniture	1,75,000		
Printing and stationery	10,000		
Power and fuel	15,000		
Advertising	15,000		
Drawings	25,000		
Bad debts	5,000		
Building	1,70,000		
Rates	3,000		
Motor car	2,00,000		
Total Rs.	11,24,000	Total Rs.	11,24,000

Prepare the final accounts after considering the adjustment given below:

- a) A sum of Rs. 10,000/- representing - Room charges - Rs 7,500, Food and Beverages Rs 2,500/- to be charged to proprietor of the hotel.
- b) A depreciation is to be provided on Buildings @10% on Motor car @ 15% on Furniture @5% and kitchen appliances @ 20%.
- c) Salaries and Wages are outstanding Rs.2,000/-
- d) The Purchases of Rs.5,000 remained unrecorded.
- e) Utensils of Rs.5,000 are to be written off.

You are required to prepare the profit and loss Account for the year ended 31st December, 2017 and the Balance Sheet as on that date.

OR

The Following Information Relates to Building Contract For [20]
 Rs.10,00,000 and for which 80% of the value of work in progress as certified
 by the architect is being paid by the contractee.

Particulars	2015 Rs.	2016 Rs.	2017 Rs.
Material Issued	1,20,000	1,45,000	84,000
Direct Wages	1,10,000	1,55,000	1,10,000
Direct Expenses	5,000	17,000	6,000
Indirect Expenses	2,000	2,600	500
Work Certified	2,35,000	7,50,000	10,00,000
Uncertified Work	3,000	8,000	Nil
Plant Issued	14,000	Nil	Nil
Material On site	2,000	5,000	8,000

The value of the plant at the end of 2015, 2016, 2017 was Rs.11,200, Rs.7,000 and Rs.3,000 respectively. Prepare Contract Account, for these three years, taking into account such profit as you think proper on incomplete contract.

Q3) Write short Note on (Any Two) : [10]

- a) Tax Deduction At Source
- b) Financial Reporting in respect of Mutual Funds
- c) Accounting for Government Grants
- d) Basics of Service Tax
- e) Excise Duty & CENVAT



Total No. of Questions : 3]

SEAT No. :

P2628

[Total No. of Pages : 5

[5519]Ext.-505

M.Com. (Part - I) (For External)

ADVANCED COST ACCOUNTING

Advanced Cost Accounting and Cost System

(2013 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicates full marks.

Q1) Chetana Ltd., Ahmednagar, has three production departments P, Q and R and two service departments S and T. The primary distribution summary during the month of March, 2018, gives following details : [15]

Production Department	Rs.	Service Department	Rs.
P	8,000	S	5,000
Q	7,000	T	2,000
R	8,000		

The service department expenses are charged out on a percentage basis as follows:

Particulars	P	Q	R	S	T
Department S	20%	40%	30%	-	10%
Department T	40%	20%	30%	10%	-

You are required to prepare secondary distribution statement as per Repeated Distribution Method for the period ended March, 2018.

OR

P.T.O.

Yogesh Builders, Ahmednagar took a contract No. 51 for construction of a school building on 01.04,2017. The contract price was fixed Rs. 30,00,000 subject to retention of 20% of work certified. The following are the details of expenses made by the contractor on this contract during the year 2017-18.[15]

Particulars	Rs.
Productive labor charges	8,00,000
Unproductive labor charges	10,000
Outstanding Wages	15,600
Material issued from store room	8,40,000
Materials purchased	1,62,400
Stock of material on hand on site	600
Material transferred to no. 52	12,000
Material transferred from no. 50	3,200
Direct Expenses	46,000
Establishment Overheads	74,400
Plant installed on site on 30.09.2017	1,16,000
Installation charges for plant	4,000
Work certified	22,00,000
Work uncertified	33,000
Cash received upto 31.03.2018	17,60,000

Provide depreciation on plant @40% p.a. as per straight line method. You are required to prepare Contract No. 51 Account and Contractee's Account for the year ended 31.03.2018.

- Q2) a) What is the difference between Cost Unit and Cost Centre? [5]
 b) A product passes through two distinct processes A and B. From the following information you are required to prepare Process 'A' Account and Process 'B' Account. There were no stock or work in progress in any process. [10]

Particulars		Process A	Process B
Materials(introduced 20,000 units in process A)	Rs.	60,000	6,000
Labour	Rs.	20,000	24,000
Overheads	Rs.	14,000	19,700
Normal Loss	in %	10%	4%
Scrap Value of normal loss	Rs.	2 per unit	4 per unit
Output	units	17,500	17,000

OR

- a) Explain the classification of overheads. [5]
- b) Prasad Transport Co., Ahmednagar supplies you following information in respect of a truck of 5 tons capacity. [10]

Cost of Truck	Rs.	90,000
Estimated life in years		10
Diesel, Oil etc, per trip per day	Rs.	15
Monthly Repairs and Maintenance	Rs.	500
Drivers Wages per month	Rs.	500
Cleaners Wages per month	Rs	250
Yearly Insurance	Rs.	4,800
Annual Tax	Rs.	2,400
General Supervision charges	Rs.	2,800

The truck carries goods and from city covering a distance to the extent of 50 kms each way. On outward trip freight is available to the extent of full capacity and on return trip 20% of capacity. Assuming that the truck runs on an average 25 days in a month.

Calculate-

- i) Operating cost per ton km. and
- ii) The rate per ton trip that the company should charge if a profit of 50% on freight is to be earned.

Q3) Write a short note (Any two) [20]

- a) Escalation Clause.
- b) Difference between Contract Costing and Operating Costing.
- c) Under and Over Absorption of overheads.
- d) Labour Turnover.



Total No. of Questions : 3]

P2628

[5519]Ext.-505

M.Com. (Part - I) (For External)

ADVANCED COST ACCOUNTING & COST SYSTEM

Application of Cost Accounting

(2013 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Use of calculator is allowed.*

Q1) From the following data prepare a reconciliation statement. **[15]**

	Rs.
Profit as per Cost Accounts	1,45,500
Works overheads under recovered	9,500
Administrative overheads under recovered	22,750
Selling overheads over recovered	19,500
Overvaluation of Opening Stock in Cost Accounts	15,000
Overvaluation of Closing Stock in Cost Accounts	7,500
Interest earned during the year	3,750
Rent received during the year	27,000
Bad Debts written off	9,000
Preliminary expenses written off	18,000

Q2) a) Benefits of Product Life Cycle **[5]**

b) From the following figures of "Moon Ltd." Calculate overhead rate **[10]**

- i) When normal capacity is related to practical capacity
- ii) When normal capacity is related to sale expectancy and

iii) When normal capacity is related to maximum capacity

<u>Capacity level</u>	<u>Maximum</u>	<u>Practical</u>	<u>Avg. expected sales</u>
Direct labour	100%	90%	80%
Hours	5,000	4,500	4,000
Budget-Fixed OHS	15,000	15,000	15,000
-Variable OHS	10,000	9,000	8,000

OR

a) Human aspect of productivity [5]

b) Following information is obtained from a factory :

Daily working hours	8
No. of working days in a week	6
No. of operators	20
Standard Hours - per unit during a particular week	4
No. of units produced	48
Absentee man - days	40

Idle time due to local shedding 30 man days

Calculate :

- i) Absenteeism percentage
- ii) Labour utilization percentage
- iii) Productive efficiency of labour
- iv) Overall productivity of Labour in terms of units produced per week [10]

Q3) Answer the following questions (any two) [20]

- a) Business Process Re-engineering
- b) Stages of Product Life Cycle
- c) Measures to improve productivity
- d) Capacity utilization & effect of same on cost



Total No. of Questions : 3]

SEAT No. :

P2629

[Total No. of Pages : 4

[5519]Ext.-506

M.Com. (Part - I) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Organised Trends and Markets (Group - C)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Explain various types of services.

[15]

OR

"Objective of Business is just to earn Profits". Do you agree with this statement?

Q2) What is the nature and scope of Business in the modern context?

[15]

OR

Write a detailed note on Importance and Development of Service sector in India.

Q3) Write short notes on : (Any Two)

[20]

- a) Regulated markets
- b) Super markets
- c) Direct marketing for farmers
- d) Credit Policy

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2629

[5519]Ext.-506

M.Com. (Part - I) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Organised Trends and Markets (Group - C)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) सेवांचे विविध प्रकार स्पष्ट करा. [15]

किंवा

“व्यवसायाचे उद्दिष्ट फक्त नफा मिळविणे आहे” या विधानाशी तुम्ही सहमत आहात का?

प्रश्न 2) आधुनिक संदर्भात व्यवसायाचे स्वरूप आणि व्याप्ती काय ते सांगा. [15]

किंवा

‘भारतातील सेवा क्षेत्राचे महत्त्व आणि विकास’ यावर सविस्तर टीप लिहा.

प्रश्न 3) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [20]

- अ) नियंत्रित बाजारपेठा
ब) सुपर मार्केट
क) शेतकऱ्यासाठी थेट विपणन
ड) पत धोरण

▽▽▽▽

Total No. of Questions : 3]

P2629

[5519]Ext.-506

M.Com. (Part - I) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Group - C)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Explain the objectives and Functions of Maratha chamber of commerce. **[15]**

OR

Describe the organisation, functions and policies of public Enterprises in India.

Q2) Explain the nature of Indian Agriculture and Agriculture Taxation policy of Government of India. **[15]**

OR

Explain the following schemes of support for women Entrepreneur in Maharashtra.

- a) Swarna Jayanti Gram swarozgar Yojana
- b) Tejaswini Rural women Empowerment Programme

Q3) Write short notes (Any Two) **[20]**

- a) Indian Merchants Chamber.
- b) Management Practices of Public Enterprises in India.
- c) Problems and prospects of Agricultural Business in India.
- d) Ramai Mahila Shakshamikaran

▽▽▽▽

Total No. of Questions : 3]

P2629

[5519]Ext.-506

M.Com. (Part - I) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Group - C)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

-
- प्रश्न 1) मराठा वाणिज्य मंडळाची उद्दिष्टे आणि कार्ये स्पष्ट करा. [15]
किंवा
भारतातील सार्वजनिक उद्योगाचे संघटन, कार्ये आणि धोरणे विशद करा.
- प्रश्न 2) भारतीय शेतीचे स्वरूप आणि भारत सरकारचे कृषी करविषयक धोरण स्पष्ट करा. [15]
किंवा
महाराष्ट्रातील महिला उद्योजकाना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.
अ) स्वर्ण जयंती ग्राम स्वरोजगार योजना
ब) तेजस्वीनी ग्रामीण महिला सक्षमिकरण कार्यक्रम
- प्रश्न 3) थोडक्यात टिपा लिहा. (कोणतेही दोन) [20]
अ) भारतीय वाणिज्य मंडळ
ब) भारतातील सार्वजनिक उद्योगातील व्यवस्थापन पध्दती
क) भारतीय कृषी व्यवसायाच्या समस्या आणि भवितव्य
ड) रमाई महिला सक्षमिकरण

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P3312

[Total No. of Pages : 4

[5519]Ext.-507

M.Com. (Part - I) (Semester - II) (For External)

BUSINESS ADMINISTRATION (Paper - III)

Business Ethics and Professional Values

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Section A and Section B should be written in separate answer books.*

Q1) Define the term 'Business Ethics'. Explain in detail the importance & principles of Business Ethics. **[15]**

OR

What is Corporate Social Responsibility? Explain nature and types of Corporate Social Responsibility.

Q2) Explain in detail the Ethical and Unethical practices in Employment. **[15]**

OR

Explain in detail Gandhian approach in Management and Trusteeship as well as the Principles of Satya and Ahinsa.

Q3) Write notes on any two : **[20]**

- a) Importance of Human values
- b) Importance of Copy Right
- c) Corporate Citizenship
- d) Emergence of New values in Indian Industries after economic reforms of 1991.



P.T.O.

Total No. of Questions : 3]

P3312

[5519]Ext.-507

M.Com. (Part - I) (Semester - II) (For External)

BUSINESS ADMINISTRATION (Paper - III)

Business Ethics and Professional Values

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) 'व्यावसायिक नितीशास्त्र' या संकल्पनेची व्याख्या लिहा. व्यावसायिक नितीशास्त्राची महत्त्व व तत्वे सविस्तर स्पष्ट करा. [15]

किंवा

कार्पोरेट सामाजिक जबाबदारी म्हणजे काय? कार्पोरेट सामाजिक जबाबदारीचे स्वरूप व प्रकार पद्धती स्पष्ट करा.

प्रश्न 2) रोजगारा संबंधीच्या नैतिक व अनैतिक पद्धतीचे (Practices) सविस्तर विश्लेषण करा. [15]

किंवा

व्यवस्थापन आणि विश्वस्त व्यवस्था तसेच सत्य आणि अहिंसेच्या तत्वामधील गांधीवादी दृष्टीकोन सविस्तर स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) मानवी मुल्यांचे महत्त्व
ब) कॉपीराईट चे महत्त्व (Importance of Copy Right)
क) कार्पोरेट नागरीकत्व
ड) 1991 च्या आर्थिक सुधारणांनंतर भारतीय उद्योगातील नवीन मुल्यांचा उदय.



Total No. of Questions : 3]

P3312

[5519]Ext.-507

M.Com. (Part - I) (For External)

BUSINESS ADMINISTRATION

Production and Operation Management (Special Paper - I)

(Group - D)

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate marks.*

Q1) Explain the concepts in details - Product Design, product development & production operation management. **[15]**

OR

Explain in details - Recent Trendz in production and service systems.

Q2) Explain the need of production planning and 'production control' - in details. **[15]**

OR

What do you mean by 'Quality management'? Explain the concept 'TQM' in details.

Q3) Write short notes - (any two) : **[20]**

- a) Problems in production planning
- b) Mass production
- c) Safety in production
- d) Kizen's five 'S'



Total No. of Questions : 3]

P3312

[5519]Ext.-507

M.Com. (Part - I) (For External)

BUSINESS ADMINISTRATION

Production and Operation Management (Special Paper - I)

(Group - D)

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) पुढील संज्ञा सविस्तर लिहा : [3 × 5 = 15]

- अ) उत्पादन आराखडा,
ब) उत्पादन विकास आणि
क) उत्पादन आणि प्रक्रिया – व्यवस्थापन
किंवा

उत्पादन आणि सेवा व्यवस्था / व्यवस्थापन यातील आधुनिक प्रवाह (नाविण्य) सविस्तर लिहा.

[8 + 7 = 15]

प्रश्न 2) उत्पादन नियोजन आणि उत्पादन (प्रक्रियेवर) नियंत्रण, यांची निकड/गरज सविस्तर लिहा.

[8 + 7 = 15]

किंवा

दर्जा व्यवस्थापन म्हणजे काय? TQM – 'एकूण गुणवत्ता / दर्जा व्यवस्थापन' यांचे सविस्तर विश्लेषण करा.

[5 + 10 = 15]

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [2 × 10 = 20]

- अ) उत्पादन नियोजनातील अडचणी / अडथळे
ब) (Mass) अनेकविध उत्पादन प्रक्रिया
क) उत्पादन प्रक्रियेतील सुरक्षितता
ड) कार्डझेन ची 5 'S' (एस)



Total No. of Questions : 3]

SEAT No. :

P2630

[Total No. of Pages : 4

[5519]Ext.-508

M.Com. (Part - I) (For External)

COMMERCIAL LAWS AND PRACTICES

Information System and E-commerce Practices

(2013 Pattern) (Paper - I) (Group - E)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Define Information system. Explain the four major types of Information system. **[15]**

OR

Define 'E-commerce'. Explain the drivers of E-commerce.

Q2) Explain the advantages and disadvantages of Intranet. **[15]**

OR

Explain the sales procedure with reference to E-commerce.

Q3) Write detailed note on : (any two) **[20]**

- a) General model of a system
- b) B2B applications
- c) Electronic fund transfer
- d) Digital signature

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2630

[5519]Ext.-508

M.Com. (Part - I) (For External)

COMMERCIAL LAWS AND PRACTICES

Information System and E-commerce Practices

(2013 Pattern) (Paper - I) (Group - E)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'माहिती पद्धती' व्याख्या द्या. माहिती पद्धतीचे चार मुख्य प्रकार स्पष्ट करा. [15]

किंवा

'इ-कॉमर्स' व्याख्या द्या. इ-कॉमर्सचे ड्राईव्हर्स स्पष्ट करा.

प्रश्न 2) इंटरनेटचे फायदे आणि तोटे स्पष्ट करा. [15]

किंवा

इ-कॉमर्सच्या सदर्भात विक्रीची कार्यपद्धती स्पष्ट करा.

प्रश्न 3) सविस्तर टीपा लिहा. (कोणत्याही दोन) [20]

- अ) पद्धतीची सर्वसाधारण प्रतिकृती
ब) बी 2 बी ॲप्लीकेशन
क) इलेक्ट्रॉनिक फंडस् ट्रान्सफर
ड) डिजिटल स्वाक्षरी

▽▽▽▽

Total No. of Questions : 3]

P2630

[5519]Ext.-508

M.Com. (Part - I) (For External)

COMMERCIAL LAWS AND PRACTICES

E-Security and Cyber Laws (Group - B)

(2013 Pattern) (Credit System) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) State the meaning of Computer Frauds. Explain the characteristics and types of computer frauds. **[15]**

OR

State the meaning of E-Security. Explain different types of Information System Controls.

Q2) State the meaning of Cyber Laws. Explain in detail legal aspects of E-Contracts. **[15]**

OR

Explain in detail the bankers books evidence Act 1891, under Information Technology Act 2002.

Q3) Write Short Notes (Any Two) **[20]**

- a) Risk Involved in E-Commerce
- b) Digital Identity and Digital Signature
- c) Powers of Controller of Certifying Authority
- d) Cyber Regulation Appellate Tribunal

▽▽▽▽

Total No. of Questions : 3]

P2630

[5519]Ext.-508

M.Com. (Part - I) (For External)

COMMERCIAL LAWS AND PRACTICES

E-Security and Cyber Laws (Group - B)

(2013 Pattern) (Credit System) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) संगणकीय घोटाले याचा अर्थ सांगा. संगणकीय घोटाल्यांचे वैशिष्ट्ये आणि प्रकार स्पष्ट करा. [15]

किंवा

ई-सुरक्षा याचा अर्थ सांगा. माहिती प्रणाली नियंत्रणाचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) संगणकीय कायदे याचा अर्थ सांगा. ई-कॉन्ट्रॅक्टच्या कायदेशीर बाबी सविस्तर स्पष्ट करा. [15]

किंवा

माहिती तंत्रज्ञान कायदा 2002 अंतर्गत बँकेसचे बुक्स ऍक्ट 1891 सविस्तर स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) ई-कॉमर्स मध्ये समाविष्ट असलेले धोके
ब) डिजिटल ओळख आणि डिजिटल स्वाक्षरी
क) प्रमाणीकरण प्राधिकरण नियंत्रकाचे अधिकार
ड) संगणकीय नियंत्रण अपिलीय न्यायाधिकरण

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P2631

[Total No. of Pages : 4

[5519]Ext.-509

M.Com. (Part - I) (Semester - I) (For External)
CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Movement in India

(2013 Pattern) (Group - F) (Special Paper - I (A))

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Elaborate the Co-operative Movement in India Pre and Post Independence Period. **[15]**

OR

Explain in brief the amendments in Maharashtra State Co-operative Societies Act 1960 regarding management and settlement of disputes in Co-operatives.

Q2) Explain the legal control of government over the Co-operatives in India. **[15]**

OR

Explain the findings and recommendations of All India Rural Credit Survey Committee.

Q3) Write notes : (Any Two) **[20]**

- a) Causes of slow growth of Co-operative movement before Independence period.
- b) Problems of Administration control over Co-operatives.
- c) Recommendations of Vaidyanathan Committee.
- d) Impact of Globalisation on Co-operatives.

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2631

[5519]Ext.-509

M.Com. (Part - I) (Semester - I) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
Co-operative Movement in India
(2013 Pattern) (Group - F) (Special Paper - I (A))
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) भारतातील स्वातंत्र्यपूर्व व स्वातंत्र्योत्तर काळातील सहकारी चळवळ विशद करा. [15]

किंवा

सहकारी संस्थांचे व्यवस्थापन आणि सहकार संस्थामधील कलह निवारणासंबंधी महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सुधारणा थोडक्यात स्पष्ट करा.

प्रश्न 2) भारतातील सहकारी संस्थांवरील शासनाचे कायदेशीर नियंत्रण स्पष्ट करा. [15]

किंवा

अखिल भारतीय ग्रामीण पतपाहणी समितीचे निष्कर्ष व शिफारशी स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणतेही दोन) [20]

- अ) भारतातील स्वातंत्र्योत्तर काळातील सहकारी चळवळीच्या मंद प्रगतीची कारणे
ब) सहकारी संस्थांवरील प्रशासकीय नियंत्रणाच्या समस्या
क) वैद्यनाथन समितीच्या शिफारशी
ड) सहकारी संस्थांवरील जागतिकीकरणाचे परिणाम

▽▽▽▽

Total No. of Questions : 3]

P2631

[5519]Ext.-509

M.Com. (Semester - II) (For External)

CO-OPERATION AND RURAL DEVELOPMENT

International Cooperative Movement

(2013 Pattern) (Special Paper - III)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is Co-operation? How did the Co-operative movement originate? **[15]**

OR

Explain the causes of development of Co-operative movement in England.

Q2) Explain the importance of Co-operatives in China. **[15]**

OR

What measures should Co-operatives adopt to survive in the globalised world?

Q3) Write Short Notes (Any Two) **[20]**

- a) Co-operatives in Japan
- b) Philosophy of Co-operation
- c) International Co-operative Alliance (ICA)
- d) Problems created before Co-operatives by globalisation.

▽▽▽▽

Total No. of Questions : 3]

P2631

[5519]Ext.-509

M.Com. (Semester - II) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
International Cooperative Movement
(2013 Pattern) (Special Paper - III)
(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) सहकार म्हणजे काय? सहकारी चळवळ कशी निर्माण झाली? [15]

किंवा

इंग्लंडमध्ये सहकारी चळवळीचा विकास होण्यामागील कारणे स्पष्ट करा.

प्रश्न 2) चीनमधील सहकाराचे महत्व स्पष्ट करा. [15]

किंवा

जागतिकीकरणात टीकाव धरण्यासाठी सहकारी संस्थांनी कोणते उपाय योजले पाहिजेत?

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) जपान मधील सहकारी संस्था
ब) सहकाराचे तत्वज्ञान
क) आंतरराष्ट्रीय सहकारी संस्था महासंघ
ड) सहकारासमोर जागतिकीकरणामुळे निर्माण झालेल्या समस्या

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P2632

[Total No. of Pages : 6

[5519]Ext.-510

M.Com. - I (For External)

ADVANCED BANKING AND FINANCE

Legal Framework of Banking (Group - G)

(2013 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What do you mean by Winding up of a Banking company? Explain the role of the High Court and RBI in Winding up of Banking Company. **[15]**

OR

Define the following according to Negotiable Instruments Act, 1881.

- a) Holder
- b) Payment in Due Course
- c) Holder in Due Course
- d) Endorsement
- e) Negotiation

Q2) Explain the Business of RBI according to section 17 of Reserve Bank of India Act, 1934. **[15]**

OR

- a) Explain the provisions related to the Current Account as per FEMA, 1999.
- b) Explain the provisions related to Registration of Securitization Companies under Securitization Act, 2002.

P.T.O.

Q3) Write Short Note on : (Any Two)

[20]

- a) Protest
- b) Authorized Person
- c) Changing Role of RBI
- d) Cancellation of Certificate of Registration under Securitization Act, 2002



Total No. of Questions : 3]

P2632

[5519]Ext.-510

M.Com. - I (For External)

ADVANCED BANKING AND FINANCE

Legal Framework of Banking (Group - G)

(2013 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) बँकींग कंपनीचे समापण म्हणजे काय? बँकींग कंपनीच्या समापणामधील उच्च न्यायालय आणि रिझर्व बँकेची भूमिका स्पष्ट करा. [15]

किंवा

परक्रांम्य संलेख कायदा, 1881 मधील खालील व्याख्या सांगा.

- अ) धारक
ब) यथा विधी प्रदान
क) यथा विधी धारक
ड) पृष्ठांकन
इ) हस्तांतरण

प्रश्न 2) भारतीय रिझर्व बँक कायदा, 1934 मधील कलम 17 नुसार रिझर्व बँकेचा व्यवसाय स्पष्ट करा. [15]

किंवा

- अ) फेमा कायदा, 1999 नुसार चालू खात्यासंदर्भातील तरतुदी स्पष्ट करा.
ब) रोखीकरण कायदा, 2002 नुसार रोखीकरण कंपनीच्या नोंदणी संदर्भातील तरतुदी स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन)

[20]

अ) निषेध

ब) अधिकृत व्यक्ती

क) रिझर्व बँकेची बदलती भूमिका

ड) रोखीकरण कायदा, 2002 अंतर्गत नोंदणी प्रमाणपत्र रद्द करणे



Total No. of Questions : 3]

P2632

[5519]Ext.-510
M.Com. (For External)
ADVANCED BANKING AND FINANCE
Banking Law and Practices (Group - G)
(2013 Pattern) (Special Paper - III)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Define the following under Prevention of Money Laundering Act, 2002. **[15]**

- a) Banking Company
- b) Financial Institution
- c) Money Laundering
- d) Proceed of Crime
- e) Person

OR

Explain the nature of relation between banker and customer.

Q2) Discuss various risks faced by banks while managing assets and liability. **[15]**

OR

Explain the role and uses of technology in up-gradation of banking sector.

Q3) Write notes on (Any Two) : **[20]**

- a) Termination of relationship by a banker
- b) Non Performing Assets
- c) Attachment
- d) Merger and Acquisition

▽▽▽▽

Total No. of Questions : 3]

P2632

[5519]Ext.-510
M.Com. (For External)
ADVANCED BANKING AND FINANCE
Banking Law and Practices (Group - G)
(2013 Pattern) (Special Paper - III)
(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

-
- प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 अंतर्गत खालील व्याख्या द्या. [15]
अ) बँकिंग कंपनी
ब) वित्तीय संस्था
क) मनी लॉण्डरिंग
ड) गुन्ह्यातील उत्पन्न
इ) व्यक्ती
- किंवा
- बँक आणि ग्राहक यांमधील संबंधाचे स्वरूप स्पष्ट करा.
- प्रश्न 2) मालमत्ता आणि देय्यतांचे व्यवस्थापन करतांना बँकांना सामोरे जाव्या लागणाऱ्या जोखीमांची चर्चा करा. [15]
- किंवा
- बँकिंग क्षेत्राच्या आधुनिकीकरणातील तंत्रज्ञानाची भूमिका आणि उपयोग स्पष्ट करा.
- प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]
अ) बँकेकडून नातेसंबंधाचे समापन
ब) निष्कर्षीय मालमत्ता
क) जप्ती
ड) बँक विलिनीकरण आणि संपादन



Total No. of Questions : 4]

SEAT No. :

P2633

[Total No. of Pages : 8

[5519]Ext.-511

M.Com. (Part - I) (Semester - I) (For External)

MARKETING TECHNIQUES

Recent Advances in Marketing

(2013 Pattern) (Credit System) (Group - H)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) What are the Elements of Price mix? Explain need importance and object of price Mix. **[14]**

OR

What is Marketing Environment? State the impact of Internal & External factors of Marketing Environment.

Q2) What do you mean by Advertising Budgeting? Explain the process of Preparing Advertising Budget. **[14]**

OR

Define the term personal Selling. State Techniques of personal Selling.

Q3) Explain various Methods of Pricing. **[14]**

OR

State various types of channels of distribution.

P.T.O.

Q4) Write Short Notes : (Any Two)

[8]

- a) Different Types of Web Advertizing.
- b) Pricing Strategies.
- c) Brand Management.
- d) Rebranding.



Total No. of Questions : 4]

P2633

[5519]Ext.-511

M.Com. (Part - I) (Semester - I)

MARKETING TECHNIQUES (For External)

Recent Advances in Marketing

(2013 Pattern) (Credit System) (Group - H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

प्रश्न 1) किंमत मिश्रचे घटक कोणते? किंमत निश्चिती करणाची गरज, महत्व व हेतु सांगा. [14]

किंवा

विपणन पर्यावरण म्हणजे काय? विपणन पर्यावरणावर अंतर्गत व बाह्य घटकांचा परिणाम सांगा.

प्रश्न 2) जाहिरात अंदाजपत्रक म्हणजे काय? जाहिरात अंदाजपत्रक तयार करण्याची प्रक्रिया लिहा. [14]

किंवा

‘व्यक्तीगत विक्री’ व्याख्या लिहा. व्यक्तीगत विक्रीची तंत्रे सांगा.

प्रश्न 3) मुल्यनिर्धारनिकरणाच्या विविध पध्दती लिहा. [14]

किंवा

वितरणाच्या विविध साखळ्या सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) वेब जाहिरातीचे विविध प्रकार
- ब) किंमत निर्धारणाचे डावपेच
- क) मुद्रा व्यवस्थापन
- ड) पुनरमुद्रांकन



Total No. of Questions : 4]

P2633

[5519]Ext.-511

M.Com. (Part - I) (Semester - II) (For External)

ADVANCED MARKETING

Customer Relationship Management & Retailing

(2013 Pattern) (Special Paper - III)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to right indicate full marks.*

Q1) Define the term 'CRM'. Explain the factors responsible for growth of CRM. **[14]**

OR

What is Customer Retention Management? Explain the reasons customer switching and strategies for Retention.

Q2) Define CRM software. Explain in detail the CRM softwares. **[14]**

OR

Define the term 'Customer Experience Management.' Explain the framework of CEM.

Q3) a) Importance of Customer satisfaction. **[7]**

b) Explain the challenges of CRM implementation. **[7]**

OR

a) Explain the steps in customer centric organisation.

b) Features of customer centric organisation.

Q4) Write short notes (any two)

[8]

- a) CRM Cycle.
- b) Customer Retention Management.
- c) e-CRM in Business.
- d) Customer Expectations.



Total No. of Questions : 4]

P2633

[5519]Ext.-511

M.Com. (Part - I) (Semester - II) (For External)

ADVANCED MARKETING

Customer Relationship Management & Retailing

(2013 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) ग्राहक संबंध व्यवस्थापनाची व्याख्या लिहा. ग्राहक संबंधा व्यवस्थापनाचे वाढीवर परिणाम करणारे घटक स्पष्ट करा. [14]

किंवा

ग्राहक धरून ठेवणे धारणा व्यवस्थापन म्हणजे काय? ग्राहक बदलाव आणि ग्राहक धारणाबाबतची अनुक्रमे कारणे व व्यूहरचना स्पष्ट करा.

प्रश्न 2) 'ग्राहक संबंध व्यवस्थापन सॉफ्टवेअर म्हणजे काय? ग्राहक संबंधव्यवस्थापनासाठी वापरण्यात येणारी विविध सॉफ्टवेअर्स सविस्तर स्पष्ट करा. [14]

किंवा

'ग्राहक अनुभव व्यवस्थापन' म्हणजे काय? ग्राहक अनुभव व्यवस्थापनाचा आराखडा स्पष्ट करा.

प्रश्न 3) अ) ग्राहक समाधानाचे महत्व. [7]

ब) ग्राहक संबंधव्यवस्थापन अमलबजावणीमधील आव्हाने (अडथळे). [7]

किंवा

अ) ग्राहक केंद्रीत संस्थात्मक रचनेचे टप्पे (पायऱ्या) स्पष्ट करा.

ब) ग्राहक केंद्रीत संस्थेची वैशिष्ट्ये.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) ग्राहक संबंध व्यवस्थापनाचे चक्र
- ब) ग्राहक धारणा (धरून ठेवणे) व्यवस्थापन
- क) व्यवसायामधील-इ-ग्राहक संबंध व्यवस्थापन
- ड) ग्राहक अपेक्षा



Total No. of Questions : 3]

SEAT No. :

P2635

[Total No. of Pages : 4

[5519]Ext.-515
M.Com. (For External)
BUSINESS ADMINISTRATION
Financial Management
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Define the term Financial Management? Explain in detail the various goals of financial management. **[15]**

OR

What is Financial statements? State the utilities and limitations of financial statement.

Q2) What is working capital? Explain detail the nature and importance of working capital. **[15]**

OR

What is capital budgeting? Explain various types of capital investment decisions.

Q3) Write Notes (any four) **[20]**

- a) Internal rate of return (IRR)
- b) Types of financial assets
- c) Fund flow analysis
- d) Role of SEBI
- e) Form of balance sheet
- f) Profitability ratios

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2635

[5519]Ext.-515
M.Com. (For External)
BUSINESS ADMINISTRATION
Financial Management
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शावितात.

प्रश्न 1) वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या करा. वित्तीय व्यवस्थापनाची ध्येये सविस्तर स्पष्ट करा. [15]

किंवा

वित्तीय विवरण पत्रक म्हणजे काय? वित्तीय विवरण पत्रकाची उपयोगिता आणि मर्यादा स्पष्ट करा.

प्रश्न 2) खेळते भांडवल म्हणजे काय? खेळत्या भांडवलाचे स्वरूप आणि महत्त्व सविस्तर स्पष्ट करा. [15]

किंवा

भांडवली अंदाजपत्रक म्हणजे काय? भांडवली गुंतवणूक निर्णयासंबंधीचे विविध प्रकार स्पष्ट करा.

प्रश्न 3) टीप लिहा. (कोणत्याही चार)

[20]

अ) भांडवलाचा सीमान्त लाभक्षमता दर

ब) वित्तीय मालमत्तेचे प्रकार

क) वित्तीय प्रवाह विश्लेषण

ड) सेबीची भूमिका

इ) तळे बंदाचे नमुने

फ) लाभप्रदता गुणोत्तर

▽▽▽▽

Total No. of Questions : 3]

P2635

[5519]Ext.-515

M.Com. (For External)

BUSINESS ADMINISTRATION

Elements of Knowledge Management

(2013 Pattern) (Paper - IV)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is 'Knowledge Management'? Explain why there is a need of Knowledge Management in an organization. **[15]**

OR

What do you mean by the term 'Knowledge Tools'? Explain the process of developing 'Knowledge Tools'.

Q2) Define Learning. How will you create a learning culture in an organization?**[15]**

OR

What is meant by 'Reward and Recognition'? Explain the steps involved in developing 'Reward and Recognition' system in any organization.

Q3) Write Short Notes (Any Two) : **[20]**

- a) Value System
- b) Knowledge Presentation
- c) Politics of Change
- d) Information Explosion

▽▽▽▽

Total No. of Questions : 3]

P2635

[5519]Ext.-515

M.Com. (For External)

BUSINESS ADMINISTRATION

Elements of Knowledge Management

(2013 Pattern) (Paper - IV)

(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) ज्ञान व्यवस्थापन म्हणजे काय? ज्ञान व्यवस्थापनाची संघटनेमधील आवश्यकता स्पष्ट करा. [15]

किंवा

ज्ञान साधने म्हणजे काय ते सांगून ज्ञान साधने विकसित करण्याची प्रक्रिया विशद करा.

प्रश्न 2) 'अध्ययन' या संकल्पनेची व्याख्या लिहा. संघटनेमध्ये अध्ययन संस्कृती कशी विकसित करता येईल ते सांगा. [15]

किंवा

'बक्षीस आणि दखल' ही संकल्पना स्पष्ट करा. संघटनेमध्ये अशी पद्धती विकसित करण्याचे विविध टप्पे स्पष्ट करा.

प्रश्न 3) टीपा लिहा. (कोणत्याही दोन) : [20]

- अ) मूल्य व्यवस्था
ब) ज्ञान सादरीकरण
क) बदलाचे राजकारण
ड) माहितीचा विस्फोट

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P5126

[Total No. of Pages : 4

[5519]Ext.-516

M. Com. (Part - I) (For External)

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyrights and Designs

(2013 Pattern) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is "Geographical Indication"? State the role of various Authorities under GIG Act 1999. **[15]**

OR

Explain the Evaluation of Law on Copyrights. State the Scope and Characteristics of Copyrights Act 1957.

Q2) Explain Infringement and its remedies available as per section 20 to 24 under Geographical Indications of Goods (Registration and Protection) Act 1999. **[15]**

OR

What is 'Design' as per Design Act 2000? State the Provisions with reference to Infringement piracy of Registered Design and its remedies.

Q3) Answer in brief: (Any Two) **[20]**

- a) Functions and Rights of Copyright Societies.
- b) Designs are registrable under Design Act 2000.
- c) Authorities for Administration as per protection of Plant Varieties and Farmers Rights Act 2001.
- d) Provisions regarding Offences and Penalties as per Copyright Act.



P.T.O.

Total No. of Questions : 3]

P5126

[5519]Ext.-516

M. Com. (Part - I) (For External)

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyrights and Designs

(2013 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'भौगोलिक चिन्ह' म्हणजे काय? मालाचे भौगोलिक चिन्ह कायदा 1999 अंतर्गत प्रशासकिय अधिकाऱ्याची भूमिका सांगा. [15]

किंवा

मुद्रणाधिकार कायद्याची उत्क्रांती स्पष्ट करा. मुद्रणाधिकार कायदा 1957 ची व्याप्ती व वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) मालाचे भौगोलिक चिन्ह कायदा 1999 नुसार उल्लंघन म्हणजे काय? या कायद्या अंतर्गत कलम क्र. 20 ते 24 मधील उल्लंघनावरील उपाय सांगा. [15]

किंवा

आराखडा कायदा 2000 नुसार "आराखडा" म्हणजे काय? नोंदणी केलेल्या आराखड्याच्या चाचेगिरी संदर्भात तरतूदी व उपाय सांगा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) मुद्रणाधिकार संस्थेची कार्ये व हक्क
ब) आराखडा कायदा 2000 अंतर्गत नोंदणी करता येणारे आराखडे
क) रोपे नमूने संरक्षण कायद्यानुसार 2001 प्रशासकीय अधिकार मंडळ
ड) मुद्रणाधिकार कायद्या अंतर्गत असणारे "अपराध व दंड" यासंदर्भातील तरतूदी



Total No. of Questions : 3]

P5126

[5519]Ext.-516

M. Com. (Part - I) (For External)

COMMERCIAL LAW AND PRACTICES

**Intellectual Property Laws : Patents, Trademarks and
Biodiversity
(2013 Pattern)**

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) Define 'Patent'. What are the types of Patents? Explain in brief patentable and non-patentable inventions. **[15]**

OR

Explain the Commercial and cultural dimensions of the Intellectual Property Rights. Describe in brief different forms of Intellectual Property Rights.

Q2) State the provisions of Trademarks Act relating to procedure for registration of Trademark. **[15]**

OR

What do you mean by infringement of Trademarks? Explain in brief various remedies for such infringement under the Trademarks Act.

Q3) Write Short Notes (Any Two) : **[20]**

- a) Functions and powers of Controller of Patents.
- b) Powers of National Biodiversity Authority.
- c) Types of Trademarks.
- d) State Biodiversity Board.



Total No. of Questions : 3]

P5126

[5519]Ext.-516

M. Com. (Part - I) (For External)

COMMERCIAL LAW AND PRACTICES

Intellectual Property Laws : Patents, Trademarks and
Biodiversity

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील आकडे गुण दर्शवितात.
3) अधिक स्पष्टीकरणासाठी इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) पेटंट ची व्याख्या लिहा. पेटंटचे विविध प्रकार कोणते? पेटंट मिळविण्यायोग्य व ज्याच्यावर पेटंट मिळणार नाही अशा शोधांचे वर्णन करा. [15]

किंवा

बौद्धिक संपदा अधिकाराचे व्यावसायिक आणि सांस्कृतिक आयाम स्पष्ट करा. बौद्धिक संपदा अधिकाराचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) ट्रेडमार्क कायद्याप्रमाणे ट्रेडमार्कच्या नोंदणीविषयक पद्धतीच्या तरतूदी नमूद करा. [15]

किंवा

ट्रेडमार्कचे उल्लंघन म्हणजे काय? अश्या उल्लंघनानंतरच्या उपाययोजनांच्या संदर्भातील ट्रेडमार्क कायद्यातील तरतूदी करा.

प्रश्न 3) टीपा लिहा. (कोणत्याही दोन) [20]

- अ) पेटंट नियंत्रकाची कार्ये आणि अधिकार
ब) राष्ट्रीय जैवविविधता प्राधिकरणाचे अधिकार
क) ट्रेड मार्कचे प्रकार
ड) राज्य जैवविविधता मंडळ



Total No. of Questions : 3]

SEAT No. :

P5112

[Total No. of Pages : 4

[5519]Ext.-517

M.Com. (Part - I) (Semester - II) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
Management of Co-Operative Business
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Discuss the problems related to Economic viability of Co-operative business. **[15]**

OR

Explain in detail organisational, operational and financial - Social responsibilities of Co-operative business.

Q2) a) Explain the policies and practices of sugar Co-operatives. **[15]**

OR

b) Explain in detail the business policies and practices of primary Agricultural credit society.

Q3) a) State the problems related to following Co-operatives.

- i) Non-agriculture credit Co-operatives **[10]**
- ii) Dairy Co-Operatives **[10]**

OR

b) Write short notes.

- i) Role of Agricultural credit societies.
- ii) Discuss the success story of warana Co-operative Organisation.



P.T.O.

Total No. of Questions: 3]

P5112

[5519]Ext.-517

**M.Com. (Part - I) (Semester - II) (For External)
CO-OPERATION AND RURAL DEVELOPMENT**

**Management of Co-Operative Business
(2013 Pattern)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील दिलेले अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

-
- प्रश्न 1)** सहकारी व्यवसायाशी संबंधित आर्थिक सक्षमतेविषयक समस्यांची चर्चा करा. [15]
किंवा
सहकारी व्यवसायाची संघटनात्मक प्रक्रियात्मक आणि वित्तीय सामाजिक जबाबदारी सविस्तर स्पष्ट करा.
- प्रश्न 2)** सहकारी साखर व्यवसायाची धोरणे व कार्ये-पध्दती स्पष्ट करा. [15]
किंवा
प्राथमिक शेतीविषयक पतसंस्थेची धोरणे व पध्दती सविस्तर स्पष्ट करा.
- प्रश्न 3)** अ) खालील सहकारी व्यवसायाशी संबंधित असलेल्या समस्या सांगा. [10]
i) बिगर कृषी पतसंस्था [10]
ii) दुग्ध सहकारी संस्था [10]
किंवा
ब) थोडक्यात टिपा लिहा.
i) कृषी पतसंस्थांची भूमिका.
ii) वारणा सहकारी संस्थेच्या यशस्वीतेवर चर्चा करा.



Total No. of Questions : 4]

P5112

[5519]Ext.-517

M.Com. (Part - I) (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Organization of Co-operative Business

(2013 Pattern) (Group - F) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Explain the organizational structure of Co-operative banking in India. State its features. **[14]**

OR

Explain the advantages of professionalisation of Co-operative management.

Q2) a) Explain the federal structure of Co-Operative organization and its control over Co-operatives. **[14]**

OR

b) Explain in detail the principles of Co-operation.

Q3) a) Explain the role of Co-operative sugar factories in Rural Development. **[7]**

b) Explain the problems of Dairy Co-operatives. **[7]**

OR

a) Explain the communication and leadership in Co-operative organization. **[7]**

b) State the importance of Co-operative education and training. **[7]**

Q4) Short Notes (any two) **[8]**

- a) Vaikunthbhai Mehta National Co-Operative institute
- b) Housing Co-Operatives
- c) Co-operative audit and taxation
- d) Co-operative education and training



Total No. of Questions: 4]

P5112

[5519]Ext.-517

M.Com. (Part - I) (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Organization of Co-Operative Business

(2013 Pattern) (Group - F)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील दिलेले अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) भारतातील सहकारी बँक व्यवसायाची संघटन रचना स्पष्ट करा. व त्याची वैशिष्ट्ये सांगा. [14]

किंवा

सहकारी व्यवस्थापनाच्या व्यावसायिकीकरणाचे फायदे स्पष्ट करा.

प्रश्न 2) सहकारी संघटनेची संघीय रचना स्पष्ट करा. व त्याचे सहकारी संस्थांवरील नियंत्रण स्पष्ट करा. [14]

किंवा

सहकाराची तत्वे सविस्तर स्पष्ट करा.

प्रश्न 3) अ) ग्रामीण विकासातील सहकारी साखर कारखान्यांची भूमिका स्पष्ट करा. [7]

ब) सहकारी दुग्ध व्यवसाय संस्थांच्या समस्या सांगा. [7]

किंवा

अ) सहकारी संघटनेतील संपर्क आणि नेतृत्व स्पष्ट करा. [7]

ब) सहकारी शिक्षण व प्रशिक्षणाचे महत्व सांगा. [7]

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]

अ) वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्था

ब) सहकारी गृहनिर्माण संस्था

क) सहकारी अंकेक्षण व करआकारणी

ड) सहकारी शिक्षण व प्रशिक्षण



Total No. of Questions : 3]

SEAT No. :

P2637

[Total No. of Pages : 4

[5519]Ext.-519

M.Com. (For External) (Semester - I)

ADVANCED MARKETING

Consumer Behaviour (Special Paper - II)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Define Consumer Behaviour. Explain in detail the nature of Consumer Behaviour. **[15]**

OR

What is 'Market Segmentation'? Describe in detail the process of market segmentation.

Q2) What are the various theories of Motivation? Explain in detail. **[15]**

OR

Define consumer perception. Explain the various elements of consumer perception.

Q3) Write short notes (Any four) **[20]**

- a) Women consumer.
- b) Role of Indian Government in Consumer Protection.
- c) Consumer Research Process.
- d) Difference between customer and consumer.
- e) Attributes of Personality.

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2637

[5519]Ext.-519

M.Com. (For External) (Semester - I)

ADVANCED MARKETING

Consumer Behaviour (Special Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'ग्राहक वर्तन' ची व्याख्या द्या. ग्राहक वर्तनाचे स्वरूप सविस्तर स्पष्ट करा. [15]

किंवा

बाजारपेठ विभागीकरण म्हणजे काय? बाजारपेठ विभागीकरणाची प्रक्रिया सविस्तर विशद करा.

प्रश्न 2) अभिप्रेरणाचे विविध सिध्दांत कोणते ते सविस्तर स्पष्ट करा. [15]

किंवा

'ग्राहक दृष्टीकोन' याची व्याख्या द्या. ग्राहक दृष्टीकोणाचे विविध घटक स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही चार) [20]

- अ) स्त्री ग्राहक
ब) ग्राहक संरक्षणामधील भारत सरकारची भूमिका
क) ग्राहक संशोधन प्रक्रिया
ड) ग्राहक आणि उपभोक्ता यातील फरक
इ) व्यक्तीमत्वाचे पैलू

▽▽▽▽

Total No. of Questions : 3]

P2637

[5519]Ext.-519

**M.Com. (Part - I) (For External)
ADVANCED MARKETING - IV
Services Marketing (Group - H)
(2013 Pattern) (Special Paper - IV)**

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) What is 'Services'? Explain the Characteristics of Services & Origin of Services Marketing. **[15]**

OR

What are the Customer's Expectation in Services? Explain how customers evaluate Service performances.

Q2) Write a detail note on 'Product Mix' and importance of Product Mix in Services Marketing. **[15]**

OR

Explain the Role and Importance of People in Services Marketing.

Q3) Write short notes (Any Two) **[20]**

- a) Service Encounters & their types
- b) Customer Service initiatives in Banking Industry.
- c) Customer Service Initiatives taken by aviation sector.
- d) Inter Functional Conflicts.

▽▽▽▽

Total No. of Questions : 3]

P2637

[5519]Ext.-519

M.Com. (Part - I) (For External)
ADVANCED MARKETING - IV
Services Marketing (Group - H)
(2013 Pattern) (Special Paper - IV)
(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'सेवा' म्हणजे काय? सेवांची वैशिष्ट्ये व सेवा विपणनाची उत्पत्ती स्पष्ट करा. [15]

किंवा

सेवांमध्ये ग्राहकांच्या कोणत्या अपेक्षा असतात? सेवांच्या कार्यक्षमतांचे मुल्यमापन ग्राहकाकडून कसे केले जाते ते स्पष्ट करा.

प्रश्न 2) 'उत्पादन मिश्र' व सेवा विपणनातील उत्पादनमिश्र चे महत्व यावर टिप लिहा. [15]

किंवा

सेवा विपणनातील 'लोक' या संकल्पनेची भूमिका व महत्व स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) सेवेतील अनपेक्षित प्रतिसाद (Service Encounter) व त्याचे प्रकार
ब) बँक उद्योगात ग्राहकांच्या सेवेसाठी राबविले जाणारे सेवा उपक्रम
क) हवाई वाहतूक क्षेत्राने राबविलेले ग्राहक केंद्रित सेवा उपक्रम
ड) आंतर कार्यात्मक संघर्ष

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Total No. of Questions : 3]

SEAT No. :

P2639

[Total No. of Pages : 4

[5519]Ext.-602

M.Com. (Part - II) (For External)

202 A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Section A and Section B should be written in separate Answer books.*

Q1) What is Business Research? Explain the types of Research. [15]

OR

What is Hypothesis? Explain the Qualities and importance of Hypothesis.

Q2) What is Data Collection? Explain the sources of Data Collection. [15]

OR

What do you mean by 'Research Report'? Explain the types of Research Reports.

Q3) Write Short Notes (Any Two) [20]

- a) Research problems
- b) Nature of Business Research
- c) Measurement & Scalling
- d) Endnote

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2639

[5519]Ext.-602

M.Com. (Part - II) (For External)

202 A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) व्यावसायिक संशोधन म्हणजे काय? संशोधनाचे प्रकार स्पष्ट करा. [15]

किंवा

‘गृहितकृत्य’ म्हणजे काय? गृहितकृत्यांचे गुण आणि महत्व स्पष्ट करा.

प्रश्न 2) ‘तथ्य संकलन’ म्हणजे काय? तथ्य संकलनांची मार्ग (पध्दती) स्पष्ट करा. [15]

किंवा

‘संशोधन अहवाल’ या संकल्पनेतून आपणास काय अर्थबोध होतो? संशोधन अहवालांचे प्रकार स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) संशोधन समस्या
ब) व्यावसायिक संशोधनाचे स्वरूप
क) मापन आणि श्रेणीकरण
ड) तळटीप

▽▽▽▽

Total No. of Questions : 3]

P2639

[5519]Ext.-602

M.Com. (Part - II) (For External)

BUSINESS ECONOMICS

202 B : Industrial Economics Environment

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) Define multinational corporations. Explain performance and Problems of multinational corporations. **[15]**

OR

Define Industrial finance. Explain internal sources of Industrial finance.

Q2) Explain growth and present position of IT Industries in India. **[15]**

OR

Explain machinery for settlement of Industrial disputes.

Q3) Write short notes on (Any Two) **[20]**

- a) Effects of globalizations on Indian Industry
- b) Environmental Policy
- c) Functions of Industrial finance
- d) Industrial development and environmental problems

▽▽▽▽

Total No. of Questions : 3]

P2639

[5519]Ext.-602

M.Com. (Part - II) (For External)

BUSINESS ECONOMICS

202 B : Industrial Economics Environment

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शावितात.

प्रश्न 1) बहुराष्ट्रीय कंपन्यांची व्याख्या द्या. बहुराष्ट्रीय कंपन्यांची कामगिरी आणि समस्या स्पष्ट करा. [15]

किंवा

औद्योगिक वित्त पूरवठ्याची व्याख्या द्या. औद्योगिक वित्त पूरवठ्याचे अंतर्गत स्रोत स्पष्ट करा.

प्रश्न 2) भारतातील माहिती-तंत्रज्ञान उद्योगाची वृद्धी आणि सद्यकालीन परिस्थिती स्पष्ट करा. [15]

किंवा

औद्योगिक कलह निवारण्यासाठीची यंत्रणा स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) जागतिकीकरणाचे भारतीय उद्योगांवरील परिणाम
ब) पर्यावरणविषयक धोरण
क) औद्योगिक वित्तपूरवठ्याची कार्ये
ड) औद्योगिक विकास आणि पर्यावरणीय समस्या

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P2640

[Total No. of Pages : 3

[5519]Ext.-604

M.Com. (Part-II) (Semester - III)

ADVANCED ACCOUNTING AND TAXATION

Advanced Auditing (For External)

(2013 Pattern) (Special Paper - V)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Define and Explain the term 'Auditing' and Auditing concept. [15]

OR

Distinguish between Vouching and Verification? How would you verify,

- a) Current Assets and Current Liabilities.
- b) Patents and Trademarks.

Q2) Define Internal Control. Explain the Evaluation of Internal Control procedure. [15]

OR

Explain the uses of Computer for Auditing purposes.

Q3) Write Short Notes (Any Four) : [20]

- a) Audit Programme
- b) Role of Auditing and Assurance Standard Boards in India.
- c) Audit of Share Capital
- d) Profit and Divisible Profit
- e) Audit Tools
- f) Powers of Audit Committee

▽▽▽▽

P.T.O.

Total No. of Questions : 4]

P2640

[5519]Ext.-604

M.Com. (Part-II) (Semester - IV)

ADVANCED ACCOUNTING & TAXATION (Paper - VII)

**Recent Advances in Accounting Taxation & Auditing
(2013 Pattern) (Credit System) (Group - A) (For External)**

[Max. Marks :50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is Environmental Awareness? Describe the various Governmental Measures for Environmental Educations and Awareness. **[14]**

OR

What is Extensible Business Reporting Language (XBRL)? State its components and benefits.

Q2) What do you meant by Responsibility Accounting ? State objects, advantages & disadvantages of responsibility accounting. **[14]**

OR

What do you mean by Corporate Governance? Do you think Indian Corporate Governances is equitable? What steps do you suggest for revising standard of corporate governance?

Q3) a) Difference between Traditional Accounting and Lean Accounting. **[7]**

b) Advantages of KPO. **[7]**

OR

a) Importance of BPO.

b) What are approaches regarding grant received to NGO.

Q4) Write Short Notes (Any Two) :

[8]

- a) Methods of Human Resources Accounting.
- b) Taxation aspect of carbon credit.
- c) Forensic Accounting.
- d) SEBI guidelines on ESOP.



Total No. of Questions : 3]

SEAT No. :

P5128

[Total No. of Pages : 4

[5519]Ext.-606

M.Com. (Part - II) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurial Behaviour

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What do you mean by 'Entrepreneurship Training'? Explain its components. **[15]**

OR

What is 'Development of Achievement Motivation'? Explain the skills required for Effective Entrepreneurship Development.

Q2) Explain in detail the need and importance of Trainer. **[15]**

OR

State and explain market survey tools and techniques.

Q3) Write short notes (Any Two) **[20]**

- a) Tools & Techniques used in Behavioral Tests
- b) Sources of Development of Achievement
- c) Skills & Qualifications of Motivator
- d) New trends in the service sector

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P5128

[5519]Ext.-606

M.Com. (Part - II) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurial Behaviour

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'उद्योजकता प्रशिक्षण' म्हणजे काय? त्याचे घटक स्पष्ट करा. [15]

किंवा

'सिध्दी प्रेरणा विकास' म्हणजे काय? परिणामकारक उद्योजकता विकासासाठी कोणती कौशल्ये आवश्यक असतात ते स्पष्ट करा.

प्रश्न 2) प्रशिक्षकांची गरज व महत्व सविस्तर स्पष्ट करा. [15]

किंवा

बाजारपेठ पाहणीची साधने आणि तंत्रे सांगून स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) वर्तनात्मक चाचणीसाठी वापरली जाणारी साधने व तंत्रे
ब) सिध्दी प्रेरणा विकासाचे स्रोत
क) प्रेरक प्रशिक्षकाची कौशल्ये आणि पात्रता
ड) सेवा क्षेत्रातील नवे प्रवाह

▽▽▽▽

Total No. of Questions : 3]

P5128

[5519]Ext.-606

M.Com. (Part - II) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Recent Advances in Business Practices & Environment

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Critically examine the Infrastructure Development policy of Government of Maharashtra. **[15]**

OR

Explain the scheme of Development of micro, small and medium Enterprises.

Q2) Explain the contribution of Labour Market Information cell in the development of Industries in Maharashtra. **[15]**

OR

What is 'Environment Audit' and 'Corporate Governance'? Explain its importance in view of corporate disclosure.

Q3) Write short notes (Any Two) **[20]**

- a) Agro-Tourism Policy
- b) Rajeev Gadhi Udyami Mitra Scheme
- c) Gram Udyog Yasahats
- d) Corporate Discloser

▽▽▽▽

Total No. of Questions : 3]

P5128

[5519]Ext.-606

M.Com. (Part - II) (For External)

BUSINESS PRACTICES AND ENVIRONMENT

Recent Advances in Business Practices & Environment

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) महाराष्ट्र शासनाच्या पायाभूत सुविधा विकास धोरणाचे टिकात्मक परिक्षण करा. [15]

किंवा

लघुत्तम, लघु आणि मध्यम उद्योगांच्या विकासाची योजना स्पष्ट करा.

प्रश्न 2) महाराष्ट्राच्या औद्योगिक विकासामधील कामगार विपणन माहिती केंद्राचे योगदान स्पष्ट करा. [15]

किंवा

‘पर्यावरणीय अंकेक्षण’ आणि ‘प्रमंडळीय प्रशासन’ म्हणजे काय? प्रमंडळीय प्रकटीकरणाच्या दृष्टीकोनातून पर्यावरणीय अंकेक्षण आणि प्रमंडळीय प्रशासनाचे महत्व स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) कृषी-पर्यटन धोरण
ब) राजीव गांधी उद्यमी मित्र योजना
क) ग्राम उद्योग वसाहत
ड) प्रमंडळीय प्रकटीकरण

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P2642

[Total No. of Pages : 4

[5519]Ext.-607

M.Com. (Part - II) (For External)

BUSINESS ADMINISTRATION

Human Resource Management (Group - D)

(2013 Pattern) (Special Paper - V)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is 'Human Resource Management'? Explain in detail the objectives & approaches of Human Resource Management. **[15]**

OR

Define the term 'Manpower planning'. Describe the objectives of Manpower planning.

Q2) Define the term 'Performance Appraisal'? Explain the various methods of 'Performance Appraisal'. **[15]**

OR

What is 'Retirement'? Explain in detail the various types & schemes of Retirement.

Q3) Write short notes (Any Two) **[20]**

- a) Virtual Organisations and Contract Labour
- b) Need and Objective of Training
- c) Promotions and Transfers
- d) Benchmarking and Downsizing

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2642

[5519]Ext.-607

M.Com. (Part - II) (For External)
BUSINESS ADMINISTRATION
Human Resource Management (Group - D)
(2013 Pattern) (Special Paper - V)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'मानवी संसाधन व्यवस्थापन' म्हणजे काय? मानवी संसाधन व्यवस्थापनाची उद्दिष्टे आणि दृष्टीकोन सविस्तर स्पष्ट करा. [15]

किंवा

'मनुष्यबळ नियोजन' या संकल्पनेची व्याख्या द्या. मनुष्यबळ नियोजनाची उद्दिष्टे विशद करा.

प्रश्न 2) 'कार्यक्षमता मुल्यमापन' या संकल्पनेची व्याख्या द्या. कार्यक्षमता मुल्यमापनाच्या विविध पध्दती स्पष्ट करा. [15]

किंवा

'सेवानिवृत्ती' म्हणजे काय? सेवा निवृत्तीचे विविध प्रकार व योजना स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) वास्तव सदृश/आभासी संस्था आणि कंत्राटी कर्मचारी/कामगार
ब) प्रशिक्षणाची गरज आणि उद्दिष्टे
क) बढती आणि बदली
ड) बॅचमार्किंग आणि डाऊनसायसिंग

▽▽▽▽

Total No. of Questions : 3]

P2642

[5519]Ext.-607

M.Com. (Part - II) (For External)

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(2013 Pattern) (Special Paper - VII) (Group - D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) What is Change Management? Explain the significance of Change Management. **[15]**

OR

Explain the concept 'Six Sigma'. Describe the utility and Techniques of 'Six Sigma'.

Q2) Explain the Current Trends in Acquisitions & Mergers at national and international scenario. **[15]**

OR

Explain in detail the concept and significance of Turn Around Management.

Q3) Write short notes (Any Two) **[20]**

- a) Approaches of Change Management
- b) Tools of ERP
- c) Global Management System
- d) Key steps in Innovation Management

▽▽▽▽

Total No. of Questions : 3]

P2642

[5519]Ext.-607

M.Com. (Part - II) (For External)

BUSINESS ADMINISTRATION

Recent Advances in Business Administration
(2013 Pattern) (Special Paper - VII) (Group - D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'बदल व्यवस्थापन' म्हणजे काय? बदल व्यवस्थापनाचे महत्व स्पष्ट करा. [15]

किंवा

'सिक्स सिग्मा' ही संकल्पना स्पष्ट करा. सिक्स सिग्माची उपयुक्तता आणि तंत्रे स्पष्ट करा.

प्रश्न 2) राष्ट्रीय आणि आंतरराष्ट्रीय स्तरावर संपादन आणि विलीनीकरणाचे सद्यकालीन प्रवाह स्पष्ट करा. [15]

किंवा

'स्थित्यंतर व्यवस्थापन' ही संकल्पना आणि तीचे महत्व संविस्तर स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) बदल व्यवस्थापनाचे दृष्टीकोन
ब) व्यवसाय संसाधन नियोजनाची (ERP) साधने
क) जागतिक व्यवस्थापन प्रणाली
ड) नवोपक्रम व्यवस्थापन प्रक्रियेतील मुख्य पायऱ्या/टप्पे

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P2644

[Total No. of Pages : 4

[5519]Ext.-609
M.Com (Part - II) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
Co-operative credit system (Special Paper - V)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is credit? Explain the features of Agricultural credit. **[14]**

OR

State the need of primary agricultural credit co-operative societies.

Q2) State the need and functions of salary Earners co-operatives. **[14]**

OR

What is Reginal Rural Bank? Explain objectives and functions of Regional Rural Bank.

Q3) State the functions of urban co-operative Bank. **[14]**

OR

State the problems and prospect of regional co-operative bank.

Q4) Write short notes (any two) **[8]**

- a) Types of credit.
- b) Importance of Agriculture credit.
- c) District central co-operative bank.
- d) Fedral credit co-operatives.



P.T.O.

Total No. of Questions : 4]

P2644

[5519]Ext.-609
M.Com (Part - II) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
Co-operative credit system (Special Paper - V)
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहे.

2) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

-
- | | | |
|-----------------|--|------|
| प्रश्न1) | पत म्हणजे काय? कृषी कर्जाचे वैशिष्ट्ये सांगा.
किंवा
प्राथमिक कृषी सहकारी संस्थांची आवश्यकता प्रतिपादन करा. | [14] |
| प्रश्न2) | पगारदार नोकरांच्या सहकारी संस्थांची गरज आणि कार्ये प्रतिपादन करा.
किंवा
प्रादेशिक ग्रामीण बँक म्हणजे काय? प्रादेशिक ग्रामीण बँकांचे उद्दिष्टे व कार्ये स्पष्ट करा. | [14] |
| प्रश्न3) | नागरी सहकारी बँकांची कार्ये प्रतिपादन करा.
किंवा
प्रादेशिक ग्रामीण बँकेच्या समस्या व भवितव्य प्रतिपादन करा. | [14] |
| प्रश्न4) | टिपा लिहा.(कोणत्याही दोन)
अ) कृषी कर्जाचे प्रकार.
ब) कृषी कर्जाचे महत्व.
क) जिल्हा सहकारी बँक
ड) संघराज्य कर्जविषयक संस्था. | [8] |



Total No. of Questions : 4]

P2644

[5519]Ext.-609

**M.Com (Part - II) (Semestar - IV) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
(Recent Advances in Co-operation and Rural Development)
(2013 Pattern) (Special Paper - VII)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is the philosophy behind co-operative principles? **[14]**

OR

Explain the various Social responsibilities of co-operative Institutions.

Q2) Explain the Impact of globalisation on co-operative institutions. **[14]**

OR

How the self-help group's helped the rural women and artisans? Explain.

Q3) Explain the various causes of farmer's suicides in India. **[14]**

OR

Explain the role of Self Help Groups (SHG's) in Women Empowerment in India.

Q4) Write short notes (any two). **[8]**

- a) Sick co-operatives.
- b) Current scenario in co-operative institutions.
- c) Management of self - help group.
- d) Self - sustaining rural development.



Total No. of Questions : 4]

P2644

[5519]Ext.-609

M.Com (Part - II) (Semestar - IV) (For External)
CO-OPERATION AND RURAL DEVELOPMENT
(Recent Advances in Co-operation and Rural Development)
(2013 Pattern) (Special Paper - VII)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

-
- प्रश्न1)** सहकारी तत्वांच्या मागील तत्वज्ञान काय आहे? [14]
किंवा
सहकारी संस्थांच्या विविध समाजिक जबाबदाऱ्या स्पष्ट करा.
- प्रश्न2)** जागतिकीकरणाच्या सहकारी संस्थांवर झालेल्या परिणाम स्पष्ट करा. [14]
किंवा
स्वयंम सहाय्यता गटांनी ग्रामीण महिला आणि कारागिरांना कसे सहाय्य केले आहे? स्पष्ट करा.
- प्रश्न3)** भारतातील शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे स्पष्ट करा. [14]
किंवा
भारतातील महिला सक्षमीकरणात स्वयंमसहाय्यता गटांची भूमिका स्पष्ट करा.
- प्रश्न4)** थोडक्यात टिपा लिहा.(कोणत्याही दोन) [8]
अ) आजारी सहकारी संस्था
ब) सहकारी संस्थांची सद्यास्थिती
क) स्वयंम सहाय्यता गटाचे व्यवस्थापन.
ड) स्वयंम निर्भर ग्रामीण विकास.



Total No. of Questions : 3]

SEAT No. :

P3313

[Total No. of Pages : 3

[5519]-Ext.-612
M.Com. (Part - II) (For External)
ADVANCED ACCOUNTING & TAXATION
Specialized Areas in Auditing
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) What is Tax Audit? Explain Tax Audit under section 44 AB of income Tax Act 1961. **[15]**

OR

What is internal Audit? State the scope, nature and purpose of internal Audit.

Q2) What are the statutory provisions for the Audit of registered co-operative Societies. **[15]**

OR

Explain in detail various steps in Bank Audit.

Q3) Write short notes (Any Two) : **[20]**

- a) Audit of public sector undertaking
- b) Government Audit
- c) Audit procedure
- d) Audit of Educational institutions
- e) Structure of financial Administration of India.



P.T.O.

Total No. of Questions : 3]

P3313

[5519]-Ext.-612
M.Com. (Part - II) (For External)
ADVANCED ACCOUNTING & TAXATION (Optional)
Case Studies in Advanced Accounting New
(2013 Pattern) (Special Paper - VIII)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) Attempt any two questions.*
- 2) All questions carry equal marks.*
- 3) Figures to the right indicate full marks.*
- 4) Use of non-programmable calculator is allowed.*

- Q1) a)** Mr. Raj a relative of key management personnel received remuneration of Rs. 2,50,000 for his services in the company for the period from 1.5.2018 to 30.9.2018. on 1.10.2018 he left the service. Should the relative be identified as a related party at the closing date of 31st March, 2019 for the purpose of AS 18? **[9]**
- b)** Mr. Potdar comes to India, for the first time, on 16th April, 2018. During his stay in India up to 5th December, 2018 he stays at Delhi up to 10th October, 2018 and thereafter remains in Chennai till his departure from India. Comment on residential status of Mr. Potdar for the assessment year 2019 - 20. **[8]**
- c)** Appa Ltd acquired 48% of Equity Share Capital and 20% of Preference Share Capital of Bappa Ltd. During the year. The auditor of the company wants that Appa Ltd. Should prepare consolidated financial statements as it is Listed Company, comment. **[8]**
- Q2) a)** Ms. Monika is employed in Bata Ltd. on 1st May 2018, the company gives an interest free housing loan of Rs. 10,00,000 on 1st October, 2018. Loan is repayable within 5 years. Existing lending rate of State Bank of India is 10%. Discuss with reason the taxability of perquisites for the assessment year 2019 - 20. **[7]**

- b) Anil Ltd. purchased machinery from Kapil Ltd. on 1.10.2018. The quoted price was 500 lakhs before giving a trade discount of 2% on the quoted price. Transport charges were 0.25% on the quoted price and installation charges come to 1% on the quoted price.

On 1.10.2018 a loan of Rs. 200 lakhs was taken from the bank on which interest at 10% per annum was to be paid. Expenditure incurred on the trial run was Material Rs. 30,000, Wages Rs. 20,000 and overheads Rs. 20,000.

Machinery was ready for use on 1.1.2019. However it was actually put to use only on 1.06.2019. Find out cost of the machine and suggest the accounting treatment for the expenses incurred in the interval between the dates 1.1.2019 to 1.06.2019. The entire loan amount remained unpaid on 1.06.2019. [10]

- c) A computer costing Rs. 1,50,000 is depreciated on straight line basis, assuming 15 years working life and NIL residual value, for three years. The estimate of remaining useful life after third year was reassured at 10 years. Calculate depreciation as per the provisions of the Accounting Standard 6, 'Depreciation Accounting'. [8]

Q3) Following information is available from the books of Mohan Ltd. [25]

Debtors Velocity : 3 months

Stock velocity : 6 months

Creditors velocity : 2 months

Gross Profit Ratio : 20 %

Gross profit for the year ended 31st March 2019 was Rs. 10,00,000. Closing stock for the same period was Rs. 40,000 more than what it was at the beginning of the year. Bills receivable and Bills payable were Rs. 1,20,000 and Rs. 73,334 respectively. You are required to calculate:

- Sales
- Sundry debtors
- Sundry creditors
- Closing stock and comment on overall credit policy of company.



Total No. of Questions : 3]

SEAT No. :

P2647

[Total No. of Pages : 3

[5519]Ext.-613

M.Com (Part - II) (Semester - III) (For External)

Advanced Cost Accounting and Cost System

Management Audit

(2013 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.

Q1) Explain the term Management Audit. Explain preliminaries and essentials of Management Audit. [15]

OR

Explain the concept of Management Audit. Explain the relation between Cost Audit, Management Audit and Financial Audit.

Q2) Explain the concept of “corporate image”. How “corporate image” and management audit are related. Discuss. [15]

OR

What is Performance Evaluation and Review Technique [PERT].How it is different from Critical Path Method[CPM]?

Q3) Write short notes: (Any Four) [20]

- a) Areas of Management Audit.
- b) Corporate Development Audit.
- c) Program for operational Audit.
- d) Evaluation of consumer services.
- e) Objectives of operational Audit
- f) Types of Audit.



P.T.O.

Total No. of Questions : 4]

P2647

[5519]Ext.-613

M.Com (Part - II) (Semester - IV) (For External)
ADVANCED COST AND WORKS ACCOUNTING
Case Studies in Advanced Cost Accounting (Paper - VIII)
(2013 Pattern) (CBCS)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt any two questions from the following.*
- 2) *Figures to the right indicate full marks allotted to the respective question.*
- 3) *Use of calculator is allowed.*

Q1) Cost Ascertainment and Reporting System

Your company is engaged in Pest Control. It has developed clientele in individual as well as in the corporate segment. The annual turnover of the company is in the range of 8-10 crores. It has not installed a scientific cost accounting system. As a newly appointed Cost Manager of the company design the Cost Accounting System. Your answer should include the following:

- i) Identification of Cost Centers
- ii) Various documents along with their formats which will enable the company to ascertain and control the cost of providing pest control services.

[25]

Q2) Pricing

From the following data prepare a cost sheet showing the cost of electricity generated per kwh by a Thermal Power station. Also find out the rate per kwh charged @ 40% profit on cost.

Total Power Generation in the year 20 16-17 = 10, 00,000kwh

Cost Data for the year 2016-17

Particulars	Rs
Operating Labour	5,00,000
Repairs & Maintenance	5,00,000
Lubricants, spares and stores	4,00,000
Plant Supervision	3,00,000
Administration Overheads	2,00,000

Coal consumption per kwh is 2.5 kg. @Rs.1 per kg. Charge Depreciation @10% on Investment of Rs.20,00,000.

[25]

Q3) Your company is engaged in manufacturing of industrial chemicals. The company has to face a stiff competition in the market from its competitors. It has been noticed that labour cost component of your products is increasing over a period of time. Management has asked you to evaluate the reasons for the increase in its labour cost component and devise measures to keep it under control. You may make suitable assumptions in support of your answer. **[25]**

Q4) a) From the following input data prepare a Statement of Cash Required to finance the procurements in the quarter ended December, 2017.

- i) Budgeted Output for the quarter ended December, 2017 is 500 units.
- ii) The production is based on TWO key raw material - Material A and Material B.
- iii) One unit of final output consumes 5 units of Material A with normal loss of 50% and one unit of final output consumes 10 units of Material B with normal loss of 50%.
- iv) The material is purchased at Rs. 1,500 per unit for A and Rs.500 per unit for B.
- v) It is expected that supplier will ready to supply the material at 3% Cash Discount if procured on Cash Basis.

[15]

b) It is observed that in the Financial Year 2016-17 your company has overspent on Inventory related costs. The CEO of your company has asked you to conduct a meeting of all the departments relating to procurement and storage of inventory. Make a synoptic note on measures to control inventory costs. **[10]**



Total No. of Questions : 4]

SEAT No. :

P5129

[Total No. of Pages : 8

[5519]Ext.-617

M.Com. (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operatives and Rural Banking System

(2013 Pattern) (Group - F)(Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Explain the role of NABARD in agricultural credit.

[14]

OR

Describe the organisational structure and functions of NABARD.

Q2) Explain the performance of National Federation of State Co-operative Banks Since 1991.

[14]

OR

Explain the role of RBI in Co-operative credit since 2001.

Q3) a) Explain the objectives of MSC Bank.

[7]

b) Explain the types of crop loan system.

[7]

OR

a) State Problems of MSC Bank.

b) State features of Kisan Credit Card.

P.T.O.

Q4) Write short notes on (any two)

[8]

- a) Procedure of Disbursement of crop loan.
- b) Norms of NPA.
- c) Co-operative movement in Maharashtra and MSC Bank.
- d) Objectives of NABARD.



Total No. of Questions : 4]

P5129

[5519]Ext.-617

M.Com. (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operatives and Rural Banking System

(2013 Pattern) (Group - F) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) शेती वित्त पुरवठ्यातील नाबार्डची भूमिका स्पष्ट करा.

[14]

किंवा

नाबार्डची संघटन रचना व कार्याचे वर्णन करा.

प्रश्न 2) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची 1991 पासूनची कामगिरी स्पष्ट करा.

[14]

किंवा

भारतीय रिझर्व्ह बँकेची 2001 पासून सहकारी पत पुरवठ्यातील भूमिका स्पष्ट करा.

प्रश्न 3) अ) महाराष्ट्र राज्य सहकारी बँकेची उद्दिष्टे स्पष्ट करा.

[7]

ब) पीक कर्ज पध्दतीचे प्रकार स्पष्ट करा.

[7]

किंवा

अ) महाराष्ट्र राज्य सहकारी बँकेच्या समस्या सांगा.

ब) किसान क्रेडिट कार्डची वैशिष्ट्ये सांगा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) पीक कर्ज वितरण प्रक्रिया
- ब) निष्क्रिय मालमत्ता निकष
- क) महाराष्ट्रातील सहकारी चळवळ व महाराष्ट्र राज्य सहकारी बँक
- ड) नाबार्डची उद्दिष्टे



Total No. of Questions : 4]

P5129

[5519]Ext.-617

M.Com. (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative & Rural Banking System

(2013 Pattern)(Special Paper - VI)

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Evaluate the role of National Federation of Agriculture and Rural Development Bank? **[14]**

OR

Evaluate the role of National Federation of State Co-operative Bank?

Q2) Explain the simple and legal measures for recovery of Overdues? **[14]**

OR

Explain the various types of advances to the priority sector?

Q3) a) Critically examine the Performance of Maharashtra State Co-operative bank? **[7]**

b) State the role of NABARD Since 1991 in Co-operative credit for rural development? **[7]**

OR

a) RBI is the Apex Institution in Co-operative credit. Discuss.

b) Explain the procedure of advances given under the Kisan Credit Card and state its problems.

Q4) Write short notes (any two)

[8]

- a) Long term measures for recovery of Overdues.
- b) Organisation of NABARD.
- c) NPA in Co-operative Bank.
- d) Prospects of MSC Bank.



Total No. of Questions : 4]

P5129

[5519]Ext.-617

M.Com. (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative & Rural Banking System

(2013 Pattern)(Special Paper - VI)

(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) शेती व ग्रामीण विकास बँकांमध्ये राष्ट्रीय संघांच्या भूमिकेचे परीक्षण करा. [14]

किंवा

राज्य सहकारी बँकांच्या राष्ट्रीय संघांच्या भूमिकेचे परीक्षण करा.

प्रश्न 2) थकबाकी वसुलीसाठी सरल व कायदेशीर उपाय सांगा. [14]

किंवा

अग्रक्रम क्षेत्राणा दिल्या जाणाऱ्या कर्जांचे प्रकार स्पष्ट करा.

प्रश्न 3) अ) राज्य सहकारी बँकेच्या कामगिरीचे टिकात्मक परीक्षण करा. [7]

ब) ग्रामीण विकासासाठी सहकारी पतपुरवठ्यात 1991 पासून नाबार्डची भूमिका स्पष्ट करा. [7]

किंवा

अ) सहकारी पतपुरवठ्यात रिजर्व्ह बँक ही सर्वोच्च संस्था चर्चा करा.

ब) किसान क्रेडिट कार्ड अंतर्गत दिल्या जाणाऱ्या कर्जांची प्रक्रिया सांगून त्यातील समस्या स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) थकबाकी वसुलीसाठी दीर्घकालीन उपाय
- ब) नाबार्डचे संघटन
- क) सहकारी बँकामधील NPA
- ड) महाराष्ट्र राज्य सहकारी बँकेचे भवितव्य

▽▽▽▽

Total No. of Questions : 3]

SEAT No. :

P2651

[Total No. of Pages : 6

[5519]Ext.-618
M.Com (For External)
ADVANCED BANKING AND FINANCE
International Finance (Group - G)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is International Banking? Explain the reasons for growth of International Banking. **[15]**

OR

What is International Money Market? Explain the instruments of International Money Market. **[15]**

Q2) Distinguish between Convertible and non-convertible currency. What is capital Account Convertibility? **[15]**

OR

Explain the following :

- a) Types of Bonds in International Debt Market. **[8]**
- b) Objectives of International Monetary Fund. **[7]**

Q3) Write short notes on (any two) **[20]**

- a) American Depository Receipts and Global Depository Receipts.
- b) International Finance Corporation.
- c) Currency pegging.
- d) Floating Rate System.



P.T.O.

Total No. of Questions : 3]

P2651

[5519]Ext.-618
M.Com (For External)
ADVANCED BANKING AND FINANCE
International Finance (Group - G)
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

-
- प्रश्न1)** आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकींगच्या वाढीची कारणे स्पष्ट करा. [15]
किंवा
आंतरराष्ट्रीय नाणेबाजार म्हणजे काय? आंतरराष्ट्रीय नाणे बाजारातील साधने स्पष्ट करा.
- प्रश्न2)** परिवर्तनीय आणि अपरिवर्तनीय चलनातील फरक स्पष्ट करा. भांडवली खात्यावरील परिवर्तनीयता म्हणजे काय? [15]
किंवा
खालील बाबी स्पष्ट करा.
अ) आंतरराष्ट्रीय कर्ज बाजारातील रोख्यांचे प्रकार. [8]
ब) आंतरराष्ट्रीय नाणे निधीची उद्दिष्ट्ये. [7]
- प्रश्न3)** टिपा लिहा (कोणत्याही दोन) [20]
अ) अमेरिकन डिपॉझिटरी रिसीट आणि ग्लोबल डिपॉझिटरी रिसीट.
ब) आंतरराष्ट्रीय वित्त महामंडळ.
क) चलन पेगींग.
ड) बदलता दर पध्दती.



Total No. of Questions : 3]

P2651

[5519]Ext.-618

M.Com (Part - II) (For External)

ADVANCED BANKING AND FINANCE

Case Studies in Banking & Finance (Group - G)

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *Solve any two cases from the following given three cases.*
- 2) *All questions carry equal marks.*
- 3) *Figures to the right indicates full marks.*

Q1) Mr. Anil Lokhande approach to Canara Bank for opening current Account
Give your comment in following situations : **[25]**

- a) Is it necessary to Canara Bank to followed KYC norms while opening current account?
- b) Why Kyc Norms are evolved?
- c) Is Canara Bank allowed to open current account of Mr. Anil Lokhande?
- d) What is difference between Saving Bank Account & Current Account.
- e) Which precautions should be taken by Canara Bank while opening public Ltd. Companies current Account?

Q2) Mr. Rajan Shaha hires a safe Deposit Locker provided by ICICI Bank. In this regards answer the following questions. **[25]**

- a) Can private Bank like ICICI bank provide Safe Deposit Locker facility?
- b) What is the difference between Safe custody and Safe Deposit Locker?
- c) Can Mr. Rajan hire a locker in Joint names with his wife?
- d) Describe the procedure followed regarding safe deposit locker transaction?
- e) Is there any difference in charges of safe deposit lockers of ICICI banks & Nationalised Banks.

Q3) Mr. Anil Rane wants to take loan from bank of India. Bank of India ask him to provide security against the loan. In this references explain the following situation : **[25]**

- a) Mr. Anil Provides company's share certificate as a security.
- b) Give reasons for providing security against loans extended.
- c) Mr. Anil provides gold jewellery owned by him as a security.
- d) Mr. Anil Provides fixed Deposit Receipts issued to him by Bank of India as a security.
- e) Mr. Anil provides his life Insurance policy as security.



P2651

[5519]Ext.-618
M.Com (Part - II) (For External)
ADVANCED BANKING AND FINANCE
Case Studies in Banking & Finance (Group - G)
(2013 Pattern)
(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :- 1) खालील दिलेल्या तीन उदाहरणांपैकी कोणतेही दोन उदाहरणे सोडवा.
2) सर्व उदाहरणांना समान गुण आहेत.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न1) श्री अनिल लोखंडे यांनी चालु खाते उघडण्यासाठी कॅनरा बँकेबरोबर संबंध साधला. पुढील परिस्थितीत आपले स्पष्टीकरण द्या. [25]

- अ) चालु खाते उघडताना कॅनरा बँकेने आपले ग्राहक जाणा (K.Y.C.) नियमावली पाळणे आवश्यक आहे का ?
ब) आपला ग्राहक जाणा (K.Y. C) ची उत्क्रांती का झाली ?
क) कॅनरा बँक श्री अनिल लोखंडे यांना चालु खाते उघडण्यास परवानगी देईल ?
ड) चालु खाते व बचत बँक खात्यातील फरक सांगा ?
इ) सार्वजनिक मर्यादित कंपनीचे चालु खाते उघडताना कॅनरा बँकेने कोणती काळजी घ्यावी.

प्रश्न2) श्री राजन शहा यांनी आय. सी. आय. सी. आय. बँकेकडून सुरक्षित ठेव कक्ष भाड्याने घेतला आहे. या संदर्भात पुढील प्रश्नांची उत्तरे द्या. [25]

- अ) आय. सी. आय. सी. आय. सारखी खाजगी बँक सुरक्षित ठेव कक्षाचा सुविधा पुरवू शकते का ?
ब) सुरक्षित ताबा व सुरक्षित ठेव कक्ष यातील फरक सांगा.
क) श्री. राजन शहा त्यांच्या पत्नी बरोबर संयुक्त नावाने सुरक्षित ठेव कक्ष भाड्याने घेऊ शकतात ?
ड) सुरक्षित ठेव कक्षातून व्यवहार करताना कोणती पध्दती वापरली जाते त्याचे वर्णन करा.
इ) आय. सी. आय. सी. आय. बँक आणि राष्ट्रीयकृत बँक यांच्याकडून सुरक्षित ठेव कक्ष भाडे आकारणीत काही फरक आहे का ?

प्रश्न 3)

श्री अनिल राणे यांना बँक ऑफ इंडिया कडून कर्ज घ्यावयाचे आहे बँक ऑफ इंडियाचे त्यांच्याकडून कर्जासाठी प्रतिभुतिची मागणी केली. या संदर्भात पुढील बाबीसंबंधी स्पष्टीकरण करा. [25]

- अ) श्री. अनिल यांनी कंपनीचे भाग प्रमाणपत्र बँकेला प्रतिभुति म्हणुन सादर केले.
- ब) बँक कर्जासाठी प्रतिभुति देण्याविषयीची कारणे सांगा.
- क) श्री अनिल यांनी स्वतःच्या मालकीचे सोन्याचे दागिने प्रतिभुति म्हणुन सादर केले ?
- ड) बँक ऑफ इंडियाने दिलेली मुदत ठेव पावती श्री अनिल यांनी प्रतिभुति म्हणुन सादर केली.
- इ) श्री अनिल यांनी स्वतःचे जीवन विमापत्र बँकेला प्रतिभुति म्हणुन सादर केले.



Total No. of Questions : 3]

SEAT No. :

P2652

[Total No. of Pages : 6

[5519]Ext.-619

M.Com (Part - II) (For External)

ADVANCED MARKETING (Special Paper - III)

**Marketing Research and International Marketing
(2013 Pattern)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Distinguish between Industrial Marketing Research and Consumer Marketing Research. **[15]**

OR

What mean by marketing mix? Enumerate in detail, Implication of marketing - Research on marketing mix (7P's). **[15]**

Q2) What mean by International marketing environment? Explain the Economical, Political, Legal and Technological factors affecting International Market. **[15]**

OR

Define Export. Explain the Inspection Process/Procedure of manufacturing goods for export by government authorities. **[15]**

Q3) Write short notes on (any four) **[20]**

- a) Web-Based Marketing research.
- b) Multi - dimensional scaling.
- c) Objectives of International Marketing.
- d) International Distribution Systems.
- e) Financial support from Government for export.
- f) Hypothesis.



P.T.O.

Total No. of Questions : 3]

P2652

[5519]Ext.-619
M.Com (Part - II) (For External)
ADVANCED MARKETING (Special Paper - III)
Marketing Research and International Marketing
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

-
- प्रश्न1)** औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघामधील फरक स्पष्ट करा.[15]
किंवा
विपणन मिश्रण म्हणजे काय? विपणन मिश्रणावर विपणन संशोधन अमंलात आणणे, सविस्तर विशद करा.
- प्रश्न2)** आंतरराष्ट्रीय विपणन पर्यावरण म्हणजे काय? आंतरराष्ट्रीय बाजारावर परिणाम करणारे आर्थिक, राजकीय, कायदेशीर आणि तंत्रज्ञान विषयक घटक स्पष्ट करा. [15]
किंवा
'निर्यात' व्याख्या सांगा? सरकारी यंत्रणे मार्फत निर्यातीसाठी उत्पादीत केला जात असलेल्या मालाची (वस्तुची) तपासणी पध्दत स्पष्ट करा. [15]
- प्रश्न3)** थोडक्यात टिपा लिहा. (कोणत्याही चारवर) [20]
अ) वेब-निहाय विपणन संशोधन
ब) बहु-विध विस्तारा संबंधीचे प्रमाण
क) आंतरराष्ट्रीय विपणनाचे उद्देश
ड) आंतरराष्ट्रीय वितरण प्रणाली
इ) निर्यातीसाठी सरकारचा आर्थिक पांठीबा
फ) गृहिततथ्य / गृहित अनुमान



Total No. of Questions : 3]

P2652

[5519]Ext.-619
M.Com (Part - II) (For External)
ADVANCED MARKETING (Special Paper - VIII)
Case Studies in Advanced Marketing
(2013 Pattern) (Credit System)

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt any two cases from the followings.*
- 2) *Each case carry 25 marks.*

Q1) Case 1 :

A three star hotel in Pune has been experiencing a decline in its occupancy during the past one-year. The management has recently reviewed the problem and is seriously considering to attract business also decided to provide adequate facilities for holding business conferences, seminars workshops etc.

Since this would involve some renovation of the existing building in addition to new furniture and equipment, the management wants to be cautious in understanding such expenditure.

Since its inception several years ago, the hotel has been maintaining a complete record of its guests. When a person visits the hotel for the first time, details such as his name age, sex, permanent address, purpose of visit and duration of stay along with dates are entered on a card.

The guest file has expanded tremendously containing over 8,000 cards. The management wants to make use of this readily available information along with any additional information necessary in this regard. Give your plan for business promotion. **[25]**

Q2) Case 2 :

Construct an effective plan to promote the sales of each of the following with its proper reasoning **[25]**

- i) Laptops
- ii) Hair oil
- iii) Marathi Story books for children
- iv) Readymade - Cloths
- v) Golden ornaments

Q3) Case 3 :

Develop an appropriate strategy for Pune maha-metro and ring-road around Pune city to promote. **[25]**

- a) No. of Passengers in city area.
- b) To Compete with local transport like PMPML and Auto-Rickshaws which is already in existence.
- c) Avoid traffic-jam's.



Total No. of Questions : 3]

P2652

[5519]Ext.-619
M.Com (Part - II) (For External)
ADVANCED MARKETING (Special Paper - VIII)
Case Studies in Advanced Marketing
(2013 Pattern) (Credit System)
(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना :- 1) खालीलपैकी कोणत्याही दोन केसेस सोडवा.
2) प्रत्येक केससाठी 25 गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न1) केस क्र. 1 :

पुण्यामधील एक तीन तारांकीत हॉटेल आपला व्यवसाय मागील एक वर्षापासून कमी-कमी होत असल्याचा अनुभव घेत आहे. व्यवस्थापनाने नुकताच याबाबतचा अभ्यास करून या प्रश्नावर गांभीर्याने विचार करून सदरचा व्यवसाय परत पूर्वपदावर येण्यासाठी नियमित कामकाज बरोबरच व्यवसायिक मेळावे, चर्चासत्रे, कार्यशाळा इत्यादींसाठी आवश्यक त्या सोयीसुविधा पुरविण्याचे ठरविलेले आहे.

सदरच्या सोयीसुविधा देणेकामी सदर-स्थितीमध्ये हॉटेलच्या असणाऱ्या इमारतीमध्ये काही प्रमाणात दुरुस्ती व देखभाल व तसेच फर्निचर आणि साहित्य उपलब्ध करून देण्यासाठी लागणाऱ्या खर्चासाठी व्यवस्थापन गांभीर्याने विचार करत आहे.

हॉटेलकडे स्थापनेपासून जवळपास सर्वच बऱ्याच वर्षांची हॉटेल मध्ये येणाऱ्या प्रथम ग्राहकांची वैयक्तिक माहिती स्वतंत्ररित्या परिपूर्ण स्वरूपात हॉटेलने जतन करून ठेवलेली आहे. यामध्ये ग्राहकाचे नांव, वय, लिंग, कायमचा पत्ता, भेटीचे कारण आणि मुक्कामाचा कालावधी तारखेसह दमरी आहे.

अश्या भेट देणाऱ्या ग्राहकांची (पाहुणे) संख्या 8000 पेक्षा अधिक असून व्यवस्थापन आपल्याकडे उपलब्ध असलेल्या चा व इतर आवश्यक त्या माहितीचा आपल्या व्यवसाय वाढीसाठी उपयोग करून घेणार आहे. सदर हॉटेल व्यवसायाचे वाढीसाठी आपण आपल्या सूचना व योजना सांगा.

[25]

प्रश्न2) केस क्र. 2 :

खालील प्रत्येक वस्तुची विक्री परिणाम कारकपणे वाढण्यासाठी एक विपणन योजना त्याच्या कारण मीमांसे सहित तयार करा. [25]

- i) लॅपटॉप
- ii) केसांचे तेल
- iii) लहान मुलांसाठी मराठी - गोष्टींची पुस्तके
- iv) तयार कपडे
- v) सोन्याचे दागिने

प्रश्न3) केस क्र. 3 :

पुणे महा मेट्रोसाठी आणि पुणे शहराचे सभोवताली रिंग रोड साठी सुयोग्य विपणन व्यूहरचना करावयाची आहे. [25]

- अ) शहरी भागातील प्रवासी संख्या वाढविणेसाठी.
- ब) स्थानिक व प्रस्थापित अश्या पी एम पी एम एल व रिक्षा यांचे बरोबर स्पर्धा करणेसाठी
- क) ट्रॅफीक जाम कमी करणेसाठी

