

Total No. of Questions : 5]

SEAT No. :

P2653

[Total No. of Pages : 4

**[5519] Ext.-701**  
**M.Com. (Part - I) (For External)**  
**Management Accounting and Financial Analysis And Control**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*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)** What do you mean by Management Accounting? Explain in detail functions and techniques of Management Accounting. **[20]**

OR

The following information is given by M/s. Ram Limited as on 31<sup>st</sup> March, 2018

Current Ratio	2.5
Liquid Ratio	1.5
Net Working Capital	Rs. 9,00,000/-
Fixed Assets Turnover Ratio	2 times
Average Debt Collection Period	2 Months
Stock Turnover Ratio	6 times
Fixed Assets to Net Worth	1: 1
Gross Profit Ratio	20%
Reserve and Surplus to Share Capital	0.5 : 1
Debt Equity Ratio	0.4

Current Assets include Stock, S. Debtors and Cash & Bank Balance. From above information draw up a Balance Sheet as on 31<sup>st</sup> March, 2018.

**[20]**

**P.T.O.**



Other Information :-

1. Investments were sold during the year 2016-17 at 20% premium. The profit on sale of Investments has been credited to Profit and Loss Account.
  2. A Machine costing Rs. 60,000/- was sold during the year 2016-17 for Rs. 55,000/-.
  3. Depreciation provided on Plant and Machinery during the year 2016-17 amounted to Rs.40,000/- and that of on Land and Building Rs. 60,000/-
  4. During the year 2016-17 Company redeemed 50% of its 8% Debentures by purchasing it in open market at Rs.94/- per Debenture.
  5. During the year 2016-17 Rs. 50,000/- were paid as tax for the year 2015-16.
  6. Dividend for the year 2015-16 was paid fully during the year 2016-17.
- Prepare a schedule of changes in working capital, Statement of Sources and Application of Funds along with necessary workings. [20]

**Q3)** A Company is considering to purchase a machine. Two alternative machines are available having cost price of Rs. 40,00,000/- each. The following inflows are expected during the five years. Life of both machines is five years.

Cash Inflows during five years

Year	Machine A Amount in Rs.	Machine B Amount in Rs.
1	4,00,000/-	12,00,000/-
2	12,00,000/-	16,00,000/-
3	16,00,000/-	20,00,000/-
4	24,00,000/-	12,00,000/-
5	16,00,000/-	8,00,000/-

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

Evaluate the two alternatives according to - [20]

- a) The Payback Method
- b) Average Rate on Average Investment Method
- c) Net Present value method.
- d) Profitability Index method.

OR

The standard material cost to produce a 100 Kg. of chemical X is as follows  
 150 Kg. of Material A at Rs. 40/- per Kg.  
 250 Kg of Material B at Rs. 30/- per Kg.

During the period 5 tons of Chemical X was produced from the use of  
 8 tone of Material A at Rs. 50,000- per ton.  
 10 tone of Material B at Rs. 35,000/- per ton.

Calculate all Material Variances [20]

**Q4)** What do you mean by budget and budgetary control? State and explain various types of budgets. [20]

OR

The following particulars are obtained from the records of a factory manufacturing two Products - Product P and Product Q

Particulars	Product P (Cost Per Unit in Rs.)	Product Q (Cost Per Unit in Rs.)
Selling Price	1,000/-	600/-
Material Cost @ Rs. 50/- per Kg.	300/-	125/-
Direct Wages @ Rs .40/- per hour	320/-	160/-
Variable Overheads	80/-	115/-

Total Fixed Costs are Rs. 7,50,000/-.

State which product is better to be produced and why in the following cases-

- If total sales in unit is key factor.
- If total sales in value is key factor.
- If raw material is in short supply.
- If labour hours is the limiting factor.

If available Material is 19,500 kg only and maximum sale of each product is 3,000 units only, find out the most profitable sales mix and profit from it. [20]

**Q5)** Write Short Notes (Any Two) [20]

- Cost of Capital.
- Cash Flow Statement
- Responsibility Accounting.
- Break even analysis



Total No. of Questions : 5]

SEAT No. :

P2654

[Total No. of Pages : 4

[5519]Ext. - 702

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

102 A : STRATEGIC MANAGEMENT

(2015 Pattern)

*Time :3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :-*

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

**Q1)** What is strategic Management? Explain the strategic role of Board of directors and TOP management **[20]**

OR

- a) Describe the competitive forcess and strategy.
- b) Explain Industry Analysis (Michael Porter's models)

**Q2)** What is strategic Options/choices? Explain the strategic options available at corporate level. **[20]**

OR

How Financial planning and manpower planning used in strategy Implementation.

**Q3)** Explain the need and objectives of strategic financial decisions. **[20]**

OR

What is Human Resource strategy? Explain the importance of acquisition of human resources.

**Q4)** What is production Strategy? Explain in detail the objectives of production strategy. **[20]**

**P.T.O.**

OR

What is Logistic Strategy? Explain Need and Importance of Logistic Strategy.

**Q5)** Write short notes (any four)

**[20]**

- a) Strategic Implications of social and Ethical Issues.
- b) External environmental factors.
- c) Steps in strategic planning.
- d) Need of financial strategy.
- e) Strategic Motivation
- f) Nature of Marketing strategy.



Total No. of Questions : 5]

P2654

[5519]Ext. - 702

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

102 A : STRATEGIC MANAGEMENT

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) “व्यूहरचनात्मक व्यवस्थापन’ म्हणजे काय? संचालक मंडळ आणि उच्च व्यवस्थापनाची व्यूहरचनात्मक भूमिका स्पष्ट करा. [20]

किंवा

- अ) स्पर्धात्मक शक्ती आणि व्यूहरचना विषद करा.  
ब) उद्योग विश्लेषण स्पष्ट करा (मायकेल पोर्टरचे प्रारूप)

प्र.2) व्यूहरचना पर्याय म्हणजे काय? कंपनी पातळीवर उपलब्ध असलेले व्यूहरचनात्मक पर्याय स्पष्ट करा.[20]

किंवा

वित्तिय नियोजन आणि मनुष्यभळ नियोजन हे व्यूहरचना अंमलबजावणीमध्ये कसे वापरले जातात?

प्र.3) व्यूहरचनात्मक वित्तिय निर्गयाची गरज आणि उद्दिष्टे स्पष्ट करा. [20]

किंवा

मानवी संसाधन व्यूहरचना म्हणजे काय? मानवी संसाधन संपादनाचे महत्व स्पष्ट करा.

प्र.4) ‘उत्पादन व्यूहरचना’ म्हणजे काय? उत्पादन व्यूहरचनेची उद्दिष्टे सविस्तर स्पष्ट करा. [20]

किंवा

वाहतूक व्यूहरचना (Logistic Strategy) म्हणजे काय? वाहतूक व्यूहरचनेची गरज आणि महत्व स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा (कोणत्याही चार)

[20]

- अ) व्यूहरचनात्मक व्यवस्थापनातील सामाजिक आणि नैतिक मुदे.
- ब) बाह्य पर्यावरणीय घटक
- क) व्यूहरचनात्मक नियोजनातील पायऱ्या / टप्पे
- ड) वित्तीय व्यूहरचनेची गरज
- ई) व्यूहरचनात्मक प्रेरणा
- फ) विपणन व्यूहरचनेचे स्वरूप





Total No. of Questions : 5]

SEAT No. :

P2655

[Total No. of Pages : 4

[5519] Ext. - 703

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

102 B : INDUSTRIAL ECONOMICS

(2015 Pattern) (Compulsory)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :-*

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

**Q1)** What is Industrial economics? Explain the need and scope of industrial economics. **[20]**

OR

Explain factors influencing industrial location.

**Q2)** What is industrial productivity? What are the measures adopted by Indian Government to improve industrial productivity. **[20]**

OR

Write factors influencing industrial productivity.

**Q3)** Discuss the factors affecting industrial efficiency. **[20]**

OR

Define Industrial profitability. Explain measurement of Industrial Profitability.

**Q4)** Explain role and problems of Small and Medium Enterprises. (SME) **[20]**

OR

Write causes and effects of Industrial Imbalance.

**P.T.O.**

**Q5)** Write short notes on (any two) :

**[20]**

- a) Alfred Weber's theory of location.
- b) Explain the role of public sector.
- c) Disinvestment Policies.
- d) Relationship between Industrial Development and Economic Development.



Total No. of Questions : 5]

P2655

[5519] Ext. - 703

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

102 B : INDUSTRIAL ECONOMICS

(2015 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) औद्योगिक अर्थशास्त्र म्हणजे काय? औद्योगिक अर्थशास्त्राची आवश्यकता व व्याप्ती स्पष्ट करा. [20]

किंवा

औद्योगिक स्थाननिश्चितीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.2) औद्योगिक उत्पादकता म्हणजे काय? औद्योगिक उत्पादकता वाढविण्यासाठी भारत सरकारने केलेले उपाय कोणते. [20]

किंवा

औद्योगिक उत्पादकतेवर परिणाम करणारे घटक लिहा.

प्र.3) औद्योगिक कार्यक्षमतेवर परिणाम करणाऱ्या घटकांची चर्चा करा. [20]

किंवा

औद्योगिक लाभप्रदतेची व्याख्या द्या. औद्योगिक लाभप्रदतेची मापने स्पष्ट करा.

प्र.4) लघु आणि मध्यम उपक्रमांची भूमिका आणि समस्या स्पष्ट करा. [20]

किंवा

औद्योगिक असमतोलाची कारणे आणि परिणाम लिहा.

प्र.5) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[20]

- अ) स्थाननिश्चितीचा आल्फ्रेड वेबरचा सिध्दांत
- ब) सार्वजनिक क्षेत्राची भूमिका स्पष्ट करा.
- क) निर्गुतवणुक धोरण
- ड) औद्योगिक विकास आणि आर्थिक विकास यामधील सहसंबंध



Total No. of Questions : 6]

SEAT No. :

**P2656**

[Total No. of Pages : 9

**[5519]Ext. - 704**  
**M.Com (Part - I) (For External)**  
**Advanced Accounting and Income Tax. (103)**  
**(2015 Pattern)**

*Time : 03.00 Hours]*

*[Max. Marks : 100*

*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)** Write short Notes on (any three)

**[15]**

- a) Valuation of Good will
- b) Minority interest
- c) Liquidation of Company
- d) IFRS
- e) GAAP

**Q2)** On April, 1998 S Ltd. issued at pay 10% preference shares for Rs.1,00,000. on this date S Ltd's General Reserve and Profit and Loss A/c Showed balances of Rs. 80,000 and Rs. 53,600 respectively. On July 5,1998 S. Ltd paid a Final dividend of 12% equity shares for the year ended 31<sup>st</sup> March,1998 S. Ltd also paid tax on distributed Profits @ 10% H. Ltd Credited the dividend received to its profit and loss Account. **[20]**

On April, 1<sup>st</sup> 1998 H Ltd acquired 80% equity shares in S Ltd. for. Rs. 3,00,000. on this data. Machinery of S Ltd. Was revalued at Rs. 2,50,000 No. entry for this was made in the books of S Ltd.

On March 31,1999 the summarised balance sheets of H Ltd and it's subsidiary S Ltd. Stood as follows.

**P.T.O.**

<b>Liabilities</b>	<b>H Ltd</b>	<b>S Ltd</b>	<b>Assets</b>	<b>H Ltd</b>	<b>S Ltd</b>
Equity Share Capital	8,00,000	3,00,000	Machinery	6,25,000	2,70,000
10% preference share Capital	-----	1,00,000	Furniture	85,000	50,000
General Reserve	4,00,000	1,50,000	Shares in S Ltd	3,00,000	-----
Profit & Loss Account	2,00,000	90,000	Stock	4,00,000	1,90,000
Loans	1,10,000	-	Loan to H Ltd	-----	10,000
Bills Payable	-----	4,000	Debtors	1,50,000	80,000
Creditors	1,70,000	76,000	Bank	1,20,000	1,10,000
			Preliminary Expenses	----	10,000
	1,68,00,00	7,20,000		1,68,00,00	7,20,000

The Following further information is furnished.

- i) S. Ltd. Provides depreciation on machinery at 10% on WDV. No machine was sold or purchased during the year.
- ii) H Ltd. remitted a cheque of Rs. 10,000 to S Ltd on 27<sup>th</sup> march. 1999 for repayment of loan, Which was received by S Ltd in April. 1999.
- iii) No Part of preliminary expenses was written off during the year. prepare consolidated balancesheet of H Ltd. and S Ltd as 31<sup>st</sup> march. 1999.

OR

- a) The following is the balance sheet of X Ltd as on 31<sup>st</sup> March 2006.

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Authorised and subscribed capital		Land and Building	1,90,000
20,000, 12% Non-cumulative preference shares of Rs. 10 each	20,000	Plant and Machinery	1,20,000
10,000 Equity shares of Rs.10 each Rs.9 paid	90,000	patents	10,000
10,000 Equity shares of Rs.10 each Rs.5 paid	50,000	Stock	45,000
6% mortgage debentures (holding a floating charge on all the assets of the company)	1,00,000	sundry debtors	90,000
Interest outstanding on debentures	6000	Cash at bank	30,000
Loan secured by hypothecation of Stock	40,000	Investments	40,000
Trade creditors	80,000	Profit & loss A/c	70,000
Creditors for salaries and wages	15,000		
Liabilities for workmen compensation	2,000		
Owing to Govt. For Telephone and purchases	2,500		
Owing to Government for Taxes.	10,000		
	<b>5,95,500</b>		<b>5,95,500</b>

The company went into voluntary liquidation on 1<sup>st</sup> January 2007 and a liquidator was appointed with a remuneration of 2% of assets realised with the exception of cash and 2% of the amount distributed among unsecured creditors other than preferential creditors. The dividend on preference shares was not paid for the year 2005 and 2006. Stock realised Rs. 30,000 and the other assets excluding cash realised Rs. 4,00,000. All the assets were realised and payments made on 30 June 2007. Prepare the Liquidator's final statement of Account, assuming the expenses of liquidation were Rs. 4,450.

[10]

b) The following is the Balance sheet of X Ltd as at March 31, 2001

Liabilities	Rs. in Lakhs	Assets	Rs in Lakhs.
Share Capital: 10,000 shares @ Rs. 10 each	100	Land and Building	55
General Reserve	40	Plant and machinery (at cost less depreciation)	65
Profit & Loss A/c	46	Trade Marks	10
Sundry Creditors	49	Stock	24
Workmen's Saving A/c	15	Debtors	44
		Cash at bank	46
		Preliminary Expenses	06
	250		250

The Plant and machinery is worth Rs. 60 Lakh and land and buildings have been valued at Rs. 120 lakhs by an independent valuer. Rs. 4 lakh of the debts are bad. The profits of the company have been as follows :

	Rs in lakhs
1998-1999	40
1999-2000	45
2000-2001	53

It is the company's practice to transfer 25% of the profit to reserve. Ignoring taxation, find out the value of shares (Intrinsic) similar companies give yield of 10% on the market value of their shares. Goodwill may be taken to be worth Rs. 60 Lakh.

[10]



**Q3)** From the following particulars relating to Calcutta branch for the year ending December 31, 1997, Prepare Branch Account in the books of Head office.

	Rs
Stock at Branch on January 1, 1997	10,000
Branch Debtors on January 1, 1997	4,000
Branch Debtors on Dec.31, 1997	49,00
Petty cash at Branch on January 1, 1997	500
Furniture at branch on January 1, 1997	2,000
Prepaid fire Insurance premium on January 1, 1997	150
Salaries outstanding at branch on January 1, 1997	100
Goods sent to branch during the year	80,000
Cash sales during the year	1,30,000
Credit sales during the year	40,000
Cash received from debtors	35,000
Cash paid by the branch debtors directly to the head office	2,000
Discount allowed to debtors	100
Cash sent to Branch for Expenses	
Rent	2,000
Salaries	24,00
Pettycash	1,000
Insurance upto 31 March 1998	600
	6000
Goods returned by the branch	1,000
Goods returned by the debtors	2,000
Stock on December 31	5,000
Provide depreciation on furniture 10% P.a.	850

Goods costing Rs. 1200 were destroyed on account of fire and a sum of Rs. 1,000 was received from the Insurance Company.

**[15]**

**Q4) Write short notes (any three)**

**[15]**

- a) Types of provident funds.
- b) Person
- c) Tax free Income
- d) Income from Other Sources.

**Q5) Mr. Akash is a manager of ABC Ltd of Delhi. He has submitted the following particulars of his income for the financial year 2018-19. [15]**

- i) Basic Salary Rs. 1,10,000
- ii) D.A. Rs. 2,000 p.m. (Rs. 500 p.m. enters into retirement benefits)
- iii) Educational allowances for two children of Rs. 130 p.m. per child.
- iv) Commission on sales Rs. 20,000.
- v) Entertainment allowance Rs.800 p.m.
- vi) Travelling allowances for his official tours Rs.40,000 (Actual expenditure on tours amounted to Rs.27,000)
- vii) He was given cloth worth Rs. 2,000 by his employer free of cost.
- viii) He resides in the bungalow of the company. Its fair rent is Rs. 2,000 p.m. He pays Rs. 11,000 p.a. as rent for the house. (Population of Delhi is more than 90 lakh)
- ix) A watchman and a cook have been provided by the company who were paid Rs. 400 p.m. each.
- x) He has been provided a motor car of 1.8 liter engine capacity power for his official as well as personal use. Running & maintenance expenses are borne by the company.
- xi) The company has contributed Rs.15,000 to his S.P.F.
- xii) Interest to S.P.F. @13% p.a. amounted to Rs. 16,250.
- xiii) Professional tax paid Rs. 2,500 Calculate his income from salary for the assessment year 2019-20.

**Q6)** Mr. Sham is working in ABC Ltd at Mumbai. He has furnished the following details of his income for the year 2018-19 **[20]**

- i) Basic Salary Rs. 29,000 p.m.
- ii) Dearness Allowance Rs. 16,700 p.m. (half of considered for retirement benefit)
- iii) Bonus received during the year is Rs. 60,000.
- iv) Entertainment Allowance Rs. 19,00 p.m.
- v) Transport allowance Rs. 3,000 p.m.
- vi) Lunch allowance Rs. 18,00 p.m.
- vii) Transfer allowance Rs. 2,000 p.m.
- viii) Medical allowance Rs. 1,500 p.m.
- ix) House rent allowance Rs. 13,500 p.m., he paid a house rent of Rs. 14,000 p.m.
- x) Uncommuted pension Rs. 22,000
- xi) Leave Encashment on the continuity Job Rs. 50,000
- xii) Free cloth Rs. 2500
- xiii) Free Snacks during office hour Rs. 3,500
- xiv) Personal medical bill of Rs. 32,000 Were reimbursed by employer. He has taken treatment in private hospital not belonging to the employer.
- xv) He has taken life Insurance Policy of Rs. 2,00,000 on 1/4/2015 the premium of Rs. 45,000 for his policy.
- xvi) Professional tax of Rs. 2,500 paid by Mr. sham.
- xvii) His Contribution to the SPF is Rs. 32,000 and the employer contributes an equal amount.
- xviii) The interest credited to SPF amount @13% p.a. is Rs. 19,000.
- xix) Income from business for Rs. 55,000
- xx) Income from capital gain (short term) Rs. 80,000 (Transfer of Agriculture Land)

- xxi) Income from capital gain (long term) Rs.1,00,000 (Transfer of units of an equity oriented mutual fund.
- xxii) Income from lottery Rs. 50,000
- xxiii) Income from Horse race Rs. 50,000
- xxiv) Income on govt. Securities Rs. 13,500
- xxv) Dividend from non domestic company for Rs. 4500.
- xxvi) He Paid Donation to the Govt. for the Govt. for the promotion of the family planning Rs. 5,000.
- xxvii) He paid medical expenditure of his parent who is senior citizen Rs. 72,000
- xxviii) The Company has deducted income Tax at sources Rs. 6,000 p.m.

Compute taxable income for the assessment year 2019-20.

OR

- a) Mr. X submits the following particulars in respect of houses for 2018-19

Particulars	House A	House B
Fair Rent	1,20,000	1,40,000
Actual Rent	1,32,000	1,06,000
Standard Rent	1,26,000	1,20,000
Municipal tax due	12,000	14,000
Repairs	4,000	6,000
Insurance	2,500	3,500
Land Revenue (Paid)	1,500	2,500
Ground Rent.	3,000	2,000
Interest on Capital Borrowed by Mortgaging house A (Funds are used for construction of house B)	30,000	-----
Nature of Occupation	Let out for Residence	Let out for Business

Compute his taxable income from House property for the A.k. 2019-20. [10]

- b) The following is the profit & Loss Account of Mr. ABC for the year ending on 31/03/2019. [10]

**Dr P& L A/c for the year ended 31/03/2019 Cr**

Particulars	Rs.	Particulars	Rs.
To Salary	1,25,000	By Gross Profit	3,00,000
To General Expenses	12,500	By Commission	30,000
To Conveyance	1250	By Sundry Receipt	3,000
To Postage	125	By Gift from a friend	12,000
To Depreciation	25,000	By Interest on fixed	
To Computer Stationery	2,500	Deposit	23,075
To Construction of Canteen	15,700	By Bad debts Recovered	10,000
To Donation to an Educationl Institute	10,500		
To GST	25,000		
To RDD	2,500		
To Net Profit	1,58,000		
	<b>3,78,075</b>		<b>3,78,075</b>

- i) Salary includes Rs. 12,500 Paid to Mr. ABC.
- ii) General Expenses include Rs. 5,850. As the gift given to a friend on his marriage ceremony.
- iii) Depreciation allowed as per income tax rule is amounted to Rs. 22,000.
- iv) GST include Rs. 2500 as panely for evasion of Goods & Service Tax.
- Calculatate taxable income from Business of Mr. ABC for the A.Y. 2019-20.



Total No. of Questions : 5]

SEAT No. :

P2657

[Total No. of Pages : 4

[5519] Ext. - 705

**M.Com. (Part - I) (Semester - I) (For External)**  
**Commercial laws And Practices**  
**Information System & E-Commerce Practices and**  
**Intellectual Property laws.**

**(2015 Pattern) (Special Paper - I) (Group - B)**

*Time :3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :-*

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

**Q1)** Define 'Information System'. Explain the Elements and types of Information systems. **[20]**

OR

Define 'E-commerce'. Explain the Benefits of E-commerce to business and consumers.

**Q2)** Define 'Electronic Data Interchange'. Explain the benefits of electronic Data Interchange (EDI). **[20]**

OR

Explain the sales procedure with reference to E-commerce.

**Q3)** Explain the concept of Intellectual property. Rights. State the types of Intellectual property Rights. **[20]**

OR

Explain the complete procedure for obtaining patents.

**P.T.O.**

**Q4)** Explain the types of trade marks.

**[20]**

OR

Define 'Biodiversity'. Explain in detail the provisions of biodiversity Act. 2002.

**Q5)** Write short notes on (any two) :

**[20]**

- a) B 2 B and C 2 C
- b) Electronic Payment Systems.
- c) Budapest Treaty.
- d) Controller of Patents.



Total No. of Questions : 5]

P2657

[5519]Ext. - 705

**M.Com. (Part - I) (Semester - I) (For External)**  
**Commercial laws And Practices**  
**Information System & E-Commerce Practices and**  
**Intellectual Property laws.**  
**(2015 Pattern) (Special Paper - I) (Group - B)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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**प्र.1)** 'माहिती प्रणाली' व्याख्या द्या. माहिती प्रणालीचे घटक आणि प्रकार स्पष्ट करा. [20]

किंवा

'इ-कॉमर्स' ची व्याख्या द्या. इ-कॉमर्सचे व्यवसाय आणि ग्राहकांना होणारे फायदे स्पष्ट करा.

**प्र.2)** 'इलेक्ट्रॉनिक डेटा इंटरचेंज' व्याख्या द्या. इलेक्ट्रॉनिक डेटा इंटरचेंजचे फायदे स्पष्ट करा. [20]

किंवा

इ - कॉमर्सचे संदर्भात विक्रीची कार्यपध्दती स्पष्ट करा.

**प्र.3)** 'बौद्धिक संपदा इक्व' संकल्पना स्पष्ट करा. बौद्धिक संपदा हक्क चे प्रकार स्पष्ट करा. [20]

किंवा

पॅटर् प्राप्त करण्याची कार्यपध्दती सविस्तर स्पष्ट करा.

**प्र.4)** व्यापार चिन्हांचे (Trade Marks) प्रकार स्पष्ट करा. [20]

किंवा



‘जैवविविधता’ व्याख्या द्या. जैवविविधता कायदा 2002 मधील विविध तरतुदी सविस्तर स्पष्ट करा.

प्र.5) टीपा लिहा (कोणत्याही दोन)

[20]

- अ) बी 2 बी आणि सी 2 सी
- ब) इलेक्ट्रॉनिक पेमेंट सिस्टीम
- क) बुडापेस्ट करार
- ड) कंट्रोलर ऑफ पेटेंट्स



Total No. of Questions : 5]

SEAT No. :

P2658

[Total No. of Pages : 4

**[5519]Ext. - 706**  
**M.Com (Part - I) (For External)**  
**ADVANCED COST ACCOUNTING AND COST SYSTEM**  
**Advanced Cost Accounting (Special Paper - I)**  
**(2015 Pattern) (Course Code - 107)**

*Time : 3 Hours]*

*[Max. Marks : 100*

- Instructions :*
- 1) *Attempt all questions.*
  - 2) *Figures to the right indicate full marks.*
  - 3) *Use of Calculator is allowed.*

**Q1)** Define the term 'Overheads'. Explain the various methods of Classification of Overheads. **[20]**

OR

- a) What is 'Integral Accounting system'? Explain the essential requisities of Integral Accounting system. **[10]**
- b) What do mean by 'Productivity'? Explain the measurement of material, Labour and capital productivity. **[10]**

**Q2)** Write short notes on the following (any four) **[20]**

- a) Distinguish between contract costing and job costing.
- b) Methods of Inventory control.
- c) Classification of costs in Operating Costing.
- d) Elements of Business process Re-engineering.
- e) Accounting treatment of research and development cost.
- f) Need for reconciliation between cost and financial Accounts.

**Q3)** RST Ltd, has three production departments A,B & C and two service departments S<sub>1</sub> & S<sub>2</sub>. The following data are extracted from the records of the company for the month of october, 2017

	₹
Rent and Rates	62,500
General lighting	7,500
Indirect Wages	18,750
Power	25,000
Depreciation on machinery	50,000
Insurance of Machinery	20,000

**P.T.O.**

Other information :

Particulars	A	B	C	S <sub>1</sub>	S <sub>2</sub>
Direct Wages (₹)	37,500	25,000	37,500	18,750	6,250
H.P. of Machines (Nos.)	60	30	50	10	-
Cost of Machinery(₹)	3,00,000	4,00,000	5,00,000	25,000	25,000
Floor Space (Sq. ft.)	2,000	2,500	3,000	2,000	500
No. of light points	10	15	20	10	5
Production Hours Worked	6,225	4,050	4,100	-	-

The expenses of the service departments S<sub>1</sub> and S<sub>2</sub> are re-apportioned as under -

Service depart	A	B	C	S <sub>1</sub>	S <sub>2</sub>
Dept. S <sub>1</sub>	20%	30%	40%	-	10%
Dept. S <sub>2</sub>	40%	20%	30%	10%	-

You are required to :-

- Compute overhead absorption rate for each production department.
- Determine total cost of product 'BXE' for Manufacture in department A, B & C for 5 hours, 3 hours and 4 hours respectively, given that its direct material cost is ₹. 625 and direct labour cost is ₹. 375. [20]

OR

Modern Contractors Ltd, have undertaken the following two contracts on January 1, 2017:

Particulars	Contract 'A' ₹	Contract 'B' ₹
Material sent to sites	85,349	73,267
Labour charged on sites	74,375	68,523
Plant installed at sites (at cost)	15,000	12,500
Direct Expenses	3,167	2,859
Establishment Expenses	4,126	3,852
Material return to stores	549	632
Wrok Certified	1,95,000	1,45,000
Cost of work not certified	4,500	3,000
Material in hand (31-12-2017)	1,883	1,736
Wages accrued (31-12-2017)	2,400	2,100
Direct Exp. Accrued (31-12-2017)	240	180
Value of plant (31-12-2017)	11,000	9,500

The contract prices have been agreed at ₹ 2,50,000 for contract 'A' and ₹ 2,00,000 for contract 'B'. Cash has been received from contractees as follows-

Contract 'A'	₹.1,80,000
Contract 'B'	₹. 1,40,000

You are required to prepare : [20]

- a) Contract Accounts
- b) Contractee's Accounts
- c) Balance Sheet (Extract)

**Q4)** a) Answer the following questions. [10]

- i) Explain the concept of 'Landed cost of material receipts'.
  - ii) Explain the types of capacity levels.
- b) A product is completed in two processes 'A' and 'B'. During a particular month, the input to process 'A' of the basic raw material was 5,000 units at ₹. 2 per unit. Other information for the month is as under.

Particulars	Process 'A'	Process 'B'
Output from the process (units)	4,700	4,300
Normal loss (% of Input)	5%	10%
Scrap value per unit (₹)	1	5
Direct Wages (₹)	3,000	5,000
Direct Expenses (₹)	9,000	9,500
Additional Expenses (₹)	750	410

The total overheads are ₹. 16,000 which are recovered as a percentages of direct wages of each of the processes.

There was no opening or closing stock of work-in-progress at the beginning or at the end of the month.

You are asked to prepared process Accounts. [10]

OR

- b) M/s Omega Ltd. disclosed a net loss of ₹. 3,47,000 as per their cost accounts for the year ended March 31,2017. The following information was revealed as a result of scrutiny of the figures of both the sets of accounts :

Sr. No.	Particulars	₹.
i)	Factory Overheads under absorbed.	40,000
ii)	Administrative overheads over - absorbed.	60,000
iii)	Depreciation charged financial Accounts	3,25,000
iv)	Interest on investments not included in cost Accounts.	96,000
v)	Depreciation charged in cost accounts.	2,75,000
vi)	Income tax provided.	54,000
vii)	Interest on loan in financial Accounts	2,45,000
viii)	Transfer fees (credit in financial books)	24,000
ix)	Stores adjustments (Credit in financial books)	14,000
x)	Dividend received.	32,000

Prepare a Memorandum Reconciliation Account to find out a net loss as per financial Accounts. [10]

**Q5)** The following information is available from financial book of ABC Ltd. Having a normal production capacity of 60,000 units for the year ended on March 31, 2017.

- i) Sales ₹ 10,00,000 (50,000 units)
- ii) There is no opening and closing stock of finished units.
- iii) Direct materials and direct wages were ₹. 5,00,000 and ₹.2,50,000 respectively.
- iv) Actual factory overheads were ₹. 1,50,000 of which 60% are fixed.
- v) Actual Administration overheads were ₹. 45,000 which are totally fixed.
- vi) Actual selling and distribution overheads were ₹. 30,000 of which 40% are fixed.
- vii) Interest and dividend received ₹. 15,000.

You are required to :

[20]

- a) Find out profit as per financial books for the year ended on March 31,2017.
- b) Prepare cost sheet and ascertain profit as per cost records for the year ended on March 31,2017 assuming that the indirect expenses are absorbed on the basis of normal production capacity; and
- c) Prepare a statement reconciling profit as shown by financial and cost books.



Total No. of Questions : 5]

SEAT No. :

P2659

[Total No. of Pages : 4

[5519] Ext. - 707

M.Com. - I (For External)

Co-operation & Rural Development (Special Paper - I)

109 : Co-operative Movement in India and Abroad

(2015 Pattern)

*Time :3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :-*

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*
- 3) *Answer should be precise and to the point.*

**Q1)** What is the Co-operation? Explain the principles of Co-operation. [20]

OR

Define the consumers co-operative? Explain the consumer Co-operative movement in Great Britain.

**Q2)** State and explain the provisions of Maharashtra state Co-operatives Societies Act 1960. [20]

OR

Explain the evolution of co-operative credit movement in Germany.

**Q3)** Enumerate the importance of national co-operative development corporation (N C D C) in growth of Co-operative Movement in India. [20]

OR

State and Explain the updated amendments of Maharashtra co-operative Societies Act in 1961.

**P.T.O.**

**Q4)** State and explain the recommendation of Narsimham committee report. [20]

OR

Explain the evolution of co-operative movement in India.

**Q5)** Write short notes (any two) : [20]

- a) Rights of members of co-operative societies.
- b) Functions of Dairy co-operatives in Denmark.
- c) Importance of Co-operative Management.
- d) Recommendation of Vaidyanathan committee.



Total No. of Questions : 5]

P2659

[5519] Ext. - 707

M.Com. - I (For External)

Co-operation & Rural Development (Special Paper - I)

109 : Co-operative Movement in India and Abroad

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न सोडवीणे आवश्यक आहेत.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) उत्तरे नेमकी आणि मुद्देसुद असावीत.  
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्र.1) सहकार म्हणजे काय? सहकाराची तत्त्वे स्पष्ट करा.

[20]

किंवा

ग्राहक सहकारी संस्थेची व्याख्या द्या? ब्रिटनमधील ग्राहक सहकारी चळवळीचे विश्लेषण करा.

प्र.2) महाराष्ट्र राज्य सहकारी अधिनियम 1960 मधील तरतुदी सांगा व स्पष्ट करा.

[20]

किंवा

जर्मनीतील पत सहकारी चळवळीची उत्क्रांती स्पष्ट करा.

प्र.3) भारतातील सहकारी चळवळीच्या वृद्धीतील राष्ट्रीय सहकारी विकास महामंडळाचे (एन.सी.डी.सी.) चे महत्व विषद करा.

[20]

किंवा

महाराष्ट्र राज्य सहकारी अधिनियमात 1961 मध्ये करण्यात आलेल्या सुधारीत दुरुस्त्या सांगा व स्पष्ट करा.



प्र.4) नरसिंहम समितीच्या अहवालातील शिफारशी सांगा व स्पष्ट करा.

[20]

किंवा

भारतातील सहकारी चळवळीची उत्क्रांती स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[20]

- अ) सहकारी संस्थांच्या सदस्यांचे अधिकार
- ब) डेन्मार्क मधील दुध सहकारी संस्थेचे कार्य
- क) सहकारी व्यवस्थापनाचे महत्व
- ड) वैद्यनाथन समितीच्या शिफारशी



Total No. of Questions : 5]

SEAT No. :

P2660

[Total No. of Pages : 4

[5519] Ext. - 708

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

Organized Trade Markets

Business Practices and Environment

(2015 Pattern) (Special Paper - I) (Group - C)

*Time :3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** Give meaning of the term 'organised commodity market.' Explain various policies of business. **[20]**

OR

Explain the various marketing practices such as Central mall, Reliance mart, etc.

**Q2)** Explain the concept state trading. What are the arguments made for and against state trading? **[20]**

OR

Give the meaning of service sector. Narrate the characteristics, types of services sector.

**Q3)** Define the term environment. Explain the various approaches of environment. **[20]**

OR

What do you mean by 'poverty'? Explain its causes and suggest remedies to reduce poverty.

**P.T.O.**

**Q4)** Explain the effects of pollution and describe the various measures taken by the government for controlling pollution. **[20]**

OR

State the importance of globalization. Explain the effects of globalization on Indian Economy.

**Q5)** Write short notes (any four) : **[20]**

- a) Scope of Business
- b) Business Practices with reference to E-Commerce.
- c) Role of FDI
- d) Rural development policy
- e) Business Environment with reference to India.
- f) Lack of technical knowledge and information.
- g) Regulatory Mechanism for Pollution.
- h) Scope of Globalization.



Total No. of Questions : 5]

P2660

[5519] Ext. - 708

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

Organized Trade Markets

Business Practices and Environment

(2015 Pattern) (Special Paper - I) (Group - C)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) 'संगठित वस्तू बाजार' या संकल्पनेचा अर्थ सांगा. व्यवसायाच्या विविध धोरणावर स्पष्टीकरण करा. [20]

किंवा

व्यवसायाच्या विविध प्रथा स्पष्ट करा. उदा. सेंट्रल मॉल, रिलायन्स मार्ट इ.

प्र.2) 'राज्य व्यापार' या संकल्पनेचा अर्थ सांगा. राज्य व्यापाराच्या बाजूने आणि विरोधात काय युक्तिवाद केला जातो. [20]

किंवा

सेवा क्षेत्र संकल्पनेचा अर्थ सांगा. त्याची वैशिष्ट्ये व प्रकार स्पष्ट करा.

प्र.3) पर्यावरणाची व्याख्या लिहा. पर्यावरणाचे विविध दृष्टिकोण स्पष्ट करा. [20]

किंवा

'दारिद्र' म्हणजे काय? त्याची कारणे सांगा व दारिद्र्य कमी करण्यासाठी उपाय सुचवा.

प्र.4) प्रदूषणाचे परिणाम आणि प्रदूषणाचे नियंत्रण करण्यासाठी शासनाने केलेल्या विविध उपायांचे वर्णन करा. [20]

किंवा

जागतिकीकरणाचे महत्व सांगुन, त्याचे भारतीय अर्थव्यवस्थेवर झालेले परिणाम स्पष्ट करा.

प्र.5) थोडक्यात टीपा द्या. (कोणत्याही चार)

[20]

- अ) व्यवसायाची व्याप्ती
- ब) ई - कॉमर्स संदर्भातील व्यवसाय प्रथा
- क) परकीय थेट गुंतवणूकीची भूमिका
- ड) ग्रामीण विकास धोरण
- इ) भारताच्या संदर्भातील व्यावसायिक पर्यावरण
- फ) तांत्रिक ज्ञान व माहितीचा तुटवडा / कमतरता.
- ग) प्रदूषण नियंत्रण यंत्रणा [Regulatory Mechanism for Pollution]
- ह) जागतिकीकरणाची व्याप्ती.



Total No. of Questions :6]

SEAT No. :

P2661

[Total No. of Pages : 4

[5519]Ext. - 709

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

**BUSINESS ADMINISTRATION (Special Paper - I)**

**Production Operation & Financial Management**

**(2015 Pattern)**

*Time :3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :-*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important - Section - I & Section - II Should be written in the same Answer book .*

**SECTION - I**

**Production and Operation Management**

**Q1)** What is 'Plant Layout'? Explain in detail the objectives & types of Plant Layout. **[15]**

OR

What is 'Product Planning'? Explain the process and scope of product planning.

**Q2)** Define the term 'Production control'. Explain the factors affecting 'Production Control. **[15]**

OR

What is 'Quality Management'? Explain in detail the various measurements of Quality standards.

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

- a) Functions of Production Management
- b) Product Design
- c) Objectives of Production Planning
- d) Productivity

**P.T.O.**

**SECTION - II**

**Financial Management**

**Q4)** What is 'Financial Management'? Explain the financial Intermediaries working in Indian Financial System. **[15]**

OR

Define the term 'Capital Budgeting' Explain the objectives and process of capital Budgeting.

**Q5)** Define the term 'Ratio Analysis'. Explain in detail the types of Ratio Analysis. **[15]**

OR

What is 'Working Capital'? Explain the importance and sources of Working Capital.

**Q6)** Write short notes (Any Two) **[20]**

- a) Importance of financial management
- b) Capital Expenditure Decisions.
- c) Financial Statements
- d) Inventory Management.







## विभाग - II

### वित्तीय व्यवस्थापन

प्र.4) 'वित्तीय व्यवस्थापन' म्हणजे काय? भारतीय वित्तीय प्रणालीमध्ये कार्यरत असलेले वित्तीय मध्यस्थ स्पष्ट करा. [15]

किंवा

'भांडवली अंदाजपत्रक' या संकल्पनेची व्याख्या द्या. भांडवली अंदाजपत्रकाची उद्दिष्टे आणि प्रक्रिया स्पष्ट करा.

प्र.5) 'गुणोत्तर विश्लेषण' या संकल्पनेची व्याख्या द्या. गुणोत्तर विश्लेषणाचे प्रकार सविस्तर स्पष्ट करा. [15]

किंवा

खेळते भांडवल म्हणजे काय? खेळत्या भांडवलाचे महत्व आणि स्रोत स्पष्ट करा.

प्र.6) थोडक्यात टिपा लिहा (कोणतेही दोन) [20]

- अ) वित्तीय व्यवस्थापनाचे महत्व
- ब) भांडवल खर्च निर्णय
- क) वित्तीय विवरणपत्रे
- ड) मालसाठा व्यवस्थापन



Total No. of Questions : 5]

SEAT No. :

P2662

[Total No. of Pages : 4

[5519] Ext. - 710

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

Advanced Banking & Finance

Law and Practices of Banking (Group - G)

(2015 Pattern) (Special Paper - I)

Time :3 Hours]

[Max. Marks : 100

Instructions to the candidates :-

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

**Q1)** Define Banker and customer. Explain the relationship between banker and customer as an 'Agent and Principal'. and 'Trustee and Beneficiary. [20]

OR

Explain the following provisions of Negotiable Instrument Act. 1881

- a) Negotiation (Section 4)
- b) Holder (Section 8)
- c) Dishonour of Negotiable Instruments

**Q2)** Explain the following provisions of Reserve bank of India Act, 1934. [20]

- a) Management (Section 06)
- b) Central Banking Functions.

OR

Explain the changing role of Reserve Bank of India.

**Q3)** State any five definitions given under Securitization Act. 2002. [20]

OR

Discuss the powers of Reserve Bank of India mentioned under Banking Regulation Act, 1949.

**P.T.O.**

**Q4)** What do you mean by non performing Assests (NPA)? Discuss the strategic approach of bankin reducing NPA. **[20]**

OR

What do you mean by consolidation of bank? Elaborate motives behind bank consolidation.

**Q5)** Write short notes on (any two) **[20]**

- a) Credit Information Bureau of India limited (CIBIL)
- b) Role and uses of technology in banks.
- c) Garnishee order.
- d) Guidelines of RBI regarding money laundering.



Total No. of Questions : 5]

P2662

[5519]Ext. - 710

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

प्रगत बँक व्यवसाय आणि वित्तपुरवठा (ग्रुप G)

बँकीग कायदे आणि व्यवहार

(2015 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) बँक आणि ग्राहक यांची व्याख्या द्या. बँक आणि ग्राहक यांच्यातील प्रतिनिधी आणि प्रमुख आणि विश्वस्थ आणि लाभार्थी संबंध स्पष्ट करा. [20]

किंवा

1881 च्या चलनक्षम दस्तऐवज कायद्यातील खालील तरतुदी स्पष्ट करा.

- अ) हस्तांतरण (कलम 4)  
ब) धारक (कलम 8)  
क) चलनक्षम दस्तऐवजाचा अनादर

प्र.2) भारतीय रिझर्व बँक कायदा 1934 मधील खालील तरतुदी स्पष्ट करा. [20]

- अ) व्यवस्थापन (कलम 06)  
ब) मध्यवर्ती बँकेची कार्ये

किंवा

भारतीय रिझर्व बँकेची बदलती भूमिका स्पष्ट करा.

प्र.3) सेक्लुरॅटायझेशन कायदा 2002 मध्ये दिलेल्या कोणत्याही पाच व्याख्या सांगा. [20]

किंवा

बँकींग नियमन कायदा 1949 मध्ये नमुद केलेल्या भारतीय रिझर्व बँकेच्या आधिकारांची चर्चा करा.

प्र.4) निष्क्रीय मालमत्ता म्हणजे काय? निष्क्रीय मालमत्ता कमी करण्यासाठीच्या बँकांच्या धोरणात्मक रणनीतीची चर्चा करा. [20]

किंवा

बँकांचे दृढीकरण म्हणजे काय? भारतातील बँकांच्या दृढीकरण मागील हेतूंची माहिती द्या.

प्र.5) टिपा लिहा (कोणत्याही दोन) [20]

- अ) भारतीय पत माहिती मंडळ मर्यादीत.
- ब) बँक व्यवसायातील तंत्रज्ञानाची भूमिका आणि उपयुक्तता.
- क) कर्जमुक्तीचा आदेश.
- ड) मनी लाँडरींग संदर्भातील भारतीय रिझर्व बँकेची मार्गदर्शक तत्वे.



Total No. of Questions : 5]

SEAT No. :

P2663

[Total No. of Pages : 4

[5519]Ext. - 711

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

Marketing Management

Advanced Marketing

(2015 Pattern) (Special Paper - I)

*Time :3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :-*

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

**Q1)** What is marketing? Explain the evolution and scope of marketing. **[20]**

OR

What do you mean by pricing? Explain the objectives and factors influencing pricing.

**Q2)** What is personal selling? Explain the importance and process of personal selling. **[20]**

OR

Define Market Segmentation? Explain the stages and Market Criteria for effective segmentation.

**Q3)** a) Explain different types of Distribution channels. **[10]**

b) Explain Brand Creation and Brand Positioning. **[10]**

OR

a) Explain consumer perception of risks.

b) Explain the external factors of marketing Environment.

**P.T.O.**

**Q4)** Define the concept of Motivation? Explain the theory of Motivation. [20]

OR

What is attitude? Explain the characteristics and functions of attitude.

**Q5)** Write short notes on (any two) [20]

- a) Tools of public Relations.
- b) Product life cycle.
- c) General Characteristics of Consumer learning.
- d) Modern Marketing mix.



Total No. of Questions : 5]

P2663

[5519]Ext. - 711

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

MARKETING MANAGEMENT

Advanced Marketing

(2015 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) विपणन म्हणजे काय? विपणनाची उत्क्रांती व व्याप्ती विषद करा.

[20]

किंवा

‘किंमत निर्धारण’ म्हणजे काय? किंमत निर्धारणाची उद्दिष्टे व किंमत निर्धारणावर परिणाम करणारे घटक विषद करा.

प्र.2) ‘वैयक्तिक विक्री’ म्हणजे काय? वैयक्तिक विक्रीचे महत्व आणि प्रक्रीया स्पष्ट करा.

[20]

किंवा

‘बाजारपेठ विभागणीची’ व्याख्या द्या प्रभावी बाजारपेठ विभागीकरणाच्या पायऱ्या व निकष स्पष्ट करा.

प्र.3) अ) वितरण मार्गांचे विविध प्रकार विषद करा.

[10]

ब) बोधचिन्हाची निर्मिती आणि बोधचिन्हाची स्थिती विषद करा.

[10]

किंवा

अ) ग्राहकाचा जोखमी प्रती दृष्टीकोन स्पष्ट करा.

ब) विपणन पर्यावरणाचे बाह्यघटक विषद करा.



प्र.4) 'अभिप्रेरण' संकल्पनेची व्याख्या द्या. अभिप्रेरणाचे सिद्धांत विषद करा.

[20]

किंवा

'अभिवृती' म्हणजे काय? अभिवृतीची वैशिष्ट्ये व कार्ये विषद करा.

प्र.5) टिपा लिहा (कोणत्याही दोन)

[20]

- अ) जनसंपर्काची साधने
- ब) वस्तूजीवन चक्र
- क) ग्राहक अध्ययनाचे सामान्य वैशिष्ट्ये
- ड) अधुनिक विपणन मिश्र



Total No. of Questions : 5]

SEAT No. :

P5130

[Total No. of Pages : 6

**[5519]Ext.-712**  
**M.Com. (Part - I) (For External)**  
**ADVANCED ACCOUNTING AND TAXATION**  
**Specialized Area in Accounting & Business Tax Assessment**  
**& Planning (Special Paper - II)**  
**(2015 Pattern) (Group - A)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Read all the questions very carefully before attempting the same.*
- 4) *Use of calculator is allowed.*
- 5) *Applicable for students register before academic year 2017-18.*

**Q1)** From the following Receipts and Payments Account of Apollo Hospital, Mumbai for the year ending 31<sup>st</sup> March 2019 and some additional information. You are required to prepare Income and Expenditure Account for the year ending 31<sup>st</sup> March 2019 and the Balance Sheet as on that date. **[20]**

**Receipts and Payments Account for the year ended 31<sup>st</sup> March 2019**

<b>Receipts</b>	<b>Amount Rs.</b>	<b>Payments</b>	<b>Amount Rs.</b>
To Balance b/d	10,500	By Furniture	22,000
To Subscription	92,700	By Medicines	15,700
To Entrance Fees	1,100	By Honorarium to Doctors	65,000
To Life Membership Fees (Capitalized)	15,000	By Salary to staff	18,000
To Sale of Old Newspapers	600	By Sundry Expenses	3,500
To Donations for Building	1,20,000	By Surgical Instrument	51,500
		By Fixed Deposit	60,000
		By Balanced c/d	4,200
	<b>2,39,900</b>		<b>2,39,900</b>

**P.T.O.**

**Additional Information :**

<b>Particulars</b>	<b>01/04/2018</b>	<b>31/03/2019</b>
Outstanding Subscription	8,800	9,000
Subscription received in Advance	7,500	5,000
Building	11,00,000	11,00,000
Investment	1,50,000	1,50,000
Capital Fund	8,61,800	?
Building fund	4,00,000	?

OR

Nirman Builders took a contract of a school building on 1<sup>st</sup> April 2018. The contract price is fixed at Rs. 15,00,000 subject to a retention money of 20% of work certified. The following are the details of expenses made by the contractor on this contract during the year 2018-19.

Particulars	Rs.
Productive Labour Charges	4,00,000
Unproductive labour Charges	5,000
Outstanding Wages	7,800
Material issued from store room	4,20,000
Materials Purchased	81,200
Stock of materials in hand on site	300
Materials transferred from Contract No. 52	6,000
Materials transferred to Contract No. 50	1,600
Direct Expenses	23,600
Establishment Overheads	37,200
Plant installed at site on 30/09/2018	58,000
Installation charges for plant	2,000
Work Certified	11,00,000
Work uncertified	16,500
Cash received up to 31/03/2019	8,80,000
Provide depreciation on Plant @40% p.a. as per Straight Line Method.	

Prepare :

- 1) Contract Account
- 2) Contractee's Account

**Q2)** The following summarized Balance Sheets as on 31<sup>st</sup> March 2019 of Rama Ltd. and Krishna Ltd. stood as under : **[20]**

**Balance Sheet of Rama Ltd.**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share Capital 15,000 Shares of Rs. 100 each	15,00,000	Building	6,00,000
General Reserve	2,00,000	Plant	6,50,000
Profit and Loss A/c	1,20,000	Furniture	10,000
Current Liabilities	2,40,000	Stock	3,80,000
		Debtors	2,30,000
		Cash	1,90,000
	<b>20,60,000</b>		<b>20,60,000</b>

**Balance Sheet of Krishna Ltd.**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share Capital 5,000 Shares of Rs. 100 each	5,00,000	Goodwill	1,00,000
Capital Reserve	50,000	Plant	4,20,000
Revenue Reserve	60,000	Furniture	5,000
6% Debentures	3,00,000	Stock	2,10,000
Current Liabilities	95,000	Debtors	1,80,000
		Patents	75,000
		Cash	15,000
	<b>10,05,000</b>		<b>10,05,000</b>

Krishna Ltd. was absorbed by Rama Ltd. on the following terms :

- 1) Plant to be valued as Rs. 4,94,000 and Furniture Rs. 6,000.
- 2) Stock to be reduced by Rs. 20,000 and Debtors by 5%.
- 3) Rama Ltd. to assume liabilities and so to discharge 6% Debentures by issue of 5% Debentures and cash at 6% premium.
- 4) Patents to be valued at Rs. 95,000.
- 5) The shareholders of Krishna Ltd. to receive cash payment of Rs. 30 per share plus four shares in Rama Ltd. for every five shares held.
- 6) Rama Ltd. to pay Rs. 6,000 for cost of absorption.

Prepare ledger accounts in the books of Krishna Ltd. and Balance Sheet after absorption.

OR

Following is the Trial Balance of Hotel Natraj, Pune as on 31<sup>st</sup> March 2019. You are required to prepare the Profit and Loss Account for the year ended 31<sup>st</sup> March 2019 and Balance Sheet as on that date.

**Trial Balance as 31<sup>st</sup> March 2019**

<b>Debit Balances</b>	<b>Rs.</b>	<b>Credit Balances</b>	<b>Rs.</b>
Stock	25,000	Capital	6,00,000
Sundry Debtors	25,000	Room Charges	2,85,000
Cash in hand	50,000	Food and Beverages	2,15,000
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 and Renewals	4,000		
Telephone bills	7,000		
Furniture	1,75,000		
Printing & Stationery	10,000		
Power & fuel	15,000		
Advertising	15,000		
Drawings	25,000		
Bad debts	5,000		
Buildings	1,70,000		
Rates	3,000		
Motor Car	2,00,000		
Investments	1,00,000		
	<b>12,24,000</b>		<b>12,24,000</b>

Prepare the final accounts after considering the adjustments given below :

- 1) 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.
- 2) Depreciation is to be provided on Buildings @ 10%, on Motor Car @ 15%, on Furniture @ 5% and Kitchen appliances @ 20%.
- 3) Salaries and Wages are outstanding Rs. 2,000.
- 4) The purchases of Rs. 5,000 remained unrecorded.
- 5) Utensils of Rs. 5,000 are to be written off.

- Q3) a) Write Short Notes (Any Two) :** [10]
- i) Merchant Bankers
  - ii) Fringe Benefit Tax
  - iii) Accounting for state level Value Added Tax
  - iv) Corporate Dividend Tax

- b) Explain in details various types return under Service tax. [10]

OR

Explain in detail exemption for charitable trust under Income Tax.

- Q4) Mahendra Cooperative Society is engaged in processing of agricultural Produce of its members. It carries on its activities without the aid of power. It furnishes the following particulars for the Previous Year 2018-19.** [20]

- a) Income from processing of agricultural produce Rs. 48,000
- b) Income from marketing of agricultural produce Rs. 32,000
- c) Dividend from other cooperative society Rs. 52,000
- d) Income from letting of godowns Rs. 60,000
- e) Income from commission Rs. 30,000
- f) Profit from other business Rs. 85,000

Compute the taxable income and tax liability for the Assessment Year 2019-20.

OR

ABC Ltd an Indian company, furnishes the following information for the year ending 31<sup>st</sup> March 2019.

- a) Business income (before deducting depreciation but after debiting the following) Rs. 31,80,000
  - i) Reserve for bad debts Rs. 25,000
  - ii) Income tax Rs. 2,20,000
  - iii) Salary to sales manager Rs. 1,00,000
  - iv) Perquisites to sales manager Rs. 14,000
  - v) Interest of public deposits Rs. 20,000
- b) Other information
  - i) Dividend from Indian company Rs. 30,000
  - ii) Interest on Tax free bonds from UTI Rs. 90,000

- iii) Company has given donation to institution recognized u/s 80 G of the Income Tax Act of Rs. 80,000.
- iv) On 2<sup>nd</sup> February 2019, the company purchase a computer of Rs. 2,60,000 (Depreciation rate 40%). The company is also entitled for depreciation amounting to Rs. 70,000.

Determine the net in for the A.Y. 2019-20 come of the ABC Ltd.

**Q5)** Write Short Notes (any 4)

**[20]**

- a) Registration procedure under MVAT Act
- b) Types of custom duty
- c) Registration procedure under Central Excise Act
- d) Advance tax payable by company
- e) Types of returns under Income tax Act
- f) Tax planning for Income tax

▽▽▽▽

Total No. of Questions : 5]

SEAT No. :

P2664

[Total No. of Pages : 4

[5519]Ext.-713

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

COMMERCIAL LAWS AND PRACTICES

E-Security & Cyber Laws and Laws Regulation to Copyright  
& Design

(2015 Pattern) (Special Paper - II)

Time :3 Hours]

[Max. Marks : 100

Instructions to the candidates :-

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

Q1) Explain the computer frauds and abuse techniques. [20]

OR

Explain the major types of security problem.

Q2) Explain meaning and scope of cyber laws. [20]

OR

Explain Information Technology Act.2002 Part - II.

Q3) What is infringement of copyright? Describe in detail the remedies against Infringement of copyright. [20]

OR

State provisions regarding offences and penalties as per law relating to protection of New Plant Varieties and Farmers Rights Act, 2001.

Q4) Who may apply for Registration as a 'Registration user' of design? What are the conditions for registration as a registered user? [20]

OR

P.T.O.



Explain the term 'Geographical Indications'. Who may apply for Registration of Geographical Indication? State the procedure for and duration of Registration of Geographical Indication.

**Q5)** Write short notes (Any Four)

**[20]**

- a) Internet Vulnerability
- b) Biometric Controls
- c) Reserve Bank of India Act,1934 (Section 91 to 94)
- d) Digital signature certificate
- e) Offences and penalties as per copyright Act.
- f) Legal Provisions for Registration of Geographical Indicator.
- g) Security tool: Password.
- h) New Plant varieties.



Total No. of Questions : 5]

P2664

**[5519]Ext.-713**  
**M.Com. (Part - I) (For External)**  
**COMMERCIAL LAWS AND PRACTICES**  
**E-Security & Cyber Laws and Laws Regulation to Copyright**  
**& Design**  
**(2015 Pattern) (Special Paper - II)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) संगणकीय घोटाले व दुरुपयोग तंत्र स्पष्ट करा.

[20]

किंवा

सिक्युरिटीच्या प्रमुख समस्या स्पष्ट करा.

प्र.2) सायबर लॉ चा अर्थ व व्याप्ती स्पष्ट करा.

[20]

किंवा

माहिती तंत्रज्ञान कायदा 2002 (Part - II) स्पष्ट करा.

प्र.3) मुद्रणाधिकाराचे उल्लंघन म्हणजे काय? मुद्रणाधिकाराच्या उल्लंघनावरील उपाय सविस्तर वर्णन करा. [20]

किंवा

नवीन रोपे नमूने संरक्षण आणि शेतकऱ्यांचे हक्क संरक्षण कायदा 2001 च्या कायदा अंतर्गत अपराधाचे स्वरूप व शिक्षा यांच्या तरतूदी सांगा. [20]

प्र.4) आराखड्याचा नोंदणीकृत वापरकर्ता या करिता कोण अर्ज करू शकतो? नोंदणीकृत वापरकर्ता म्हणून नोंदणीसाठी कोणत्या अटी आहेत? [20]

किंवा

“भौगोलिक चिन्ह” हि संकल्पना स्पष्ट करा. भौगोलिक चिन्हांच्या नोंदणीसाठी कोण अर्ज करू शकतो? नोंदणीची पध्दत व मुदत स्पष्ट करा.

प्र.5) टिपा लिहा (कोणतेही चार) [20]

- अ) इंटरनेट मर्म भेदी (Vulnerability)
- ब) बायोमीट्रिक्स कंट्रोल
- क) रिझर्व्ह बँक ऑफ इंडिया कायदा, 1934 (कलम 91 ते 94)
- ड) डिजिटल स्वाक्षरी प्रमाणपत्र
- इ) मुद्रणाधिकार कायद्या अंतर्गत “अपराध व दंड”
- फ) भौगोलिक चिन्ह नोंदणी च्या कायदेशिर तरतूदी
- य) सिक््युरिटी टूल : पासवर्ड
- र) नवीन रोपे नमुने



Total No. of Questions : 5]

SEAT No. :

P2665

[Total No. of Pages : 3

[5519]-Ext.-714

M.Com. (External)

**ADVANCED COST ACCOUNTING & COST SYSTEMS**

**Cost Control & Cost Systems (Paper - II)**

**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is Reporting? Explain various levels of Reporting. **[20]**

OR

What is Activity Based Costing? Explain the stages involved in Activity Based Costing. **[20]**

**Q2)** From the following particulars find out the profitable product mix and prepare a statement of profitability.

<b>Particulars</b>	<b>Product A</b>	<b>Product B</b>	<b>Product C</b>
Maximum units produced and sold	1500	2000	1000
Selling price per unit	Rs. 60	Rs. 55	Rs. 50
<b>Requirement per unit :</b>			
Direct material	5 kg	3 kg	4 kg
Cost of direct material per kg	Rs. 4	Rs. 4	Rs. 4
Direct labour	4 Hours	3 Hours	2 Hours
Direct wages per hour	Rs. 2	Rs. 2	Rs. 2
Variable overhead	Rs. 9	Rs. 14	Rs. 6
Fixed overhead	Rs. 5	Rs. 5	Rs. 5

**P.T.O.**

Total availability of direct material - 12000 kgs

Total availability of direct labour hours - 10000 hours

All the products A, B and C are produced from the same direct material.  
Consider both material and labour as the key factors. [20]

**Q3)** What is inter firm comparison? State the requirements of an inter-firm comparison scheme. [20]

OR

What is absorption of overheads? Explain the methods of absorption. [20]

**Q4)** Murugan Company is expected to have Rs. 25,000 in its bank account on 1<sup>st</sup> April, 1996. Prepare Cash Budget for April to June, 1996 from the following estimates : [20]

Month	Sales	Purchases	Salary	Administrative Expenses	Selling Expenses
February	50000	30000	6000	9000	3000
March	56000	32000	6500	9500	3000
April	60000	35000	7000	10000	3500
May	80000	40000	9000	11500	4500
June	90000	40000	9500	12500	4500

Other information :

- 20% sales on cash. Balance on credit and the amount to be collected in the next month.
- Suppliers are paid second month following the purchases.
- Workers salary paid in the same month.
- Administrative and selling expenses are paid in the next month.
- Dividend of Rs. 10,000 and bonus to workers of Rs. 15,000 are to be paid in May.
- Income tax of Rs. 25,000 to be paid in June.

- Q5)** a) In a factory, 100 workers are engaged and the average rate of wages is 50 paise per hour. Standard working hours per week are 40 and the standard performance is 10 units per gang hour.

During a week in March, wages paid for 50 workers were at the rate of 50 paise per hour, 10 workers at 70 paise per hour and 40 workers at 40 paise per hour. Actual output was 380 units.

The factory did not work for five hours due to break-down of machinery.

Calculate appropriate labour variance. [10]

- b) Write short notes (Any two) : [10]

- i) Study of production process.
- ii) Methods of codification.
- iii) Just-in-time.
- iv) Limiting factor.



Total No. of Questions : 5]

SEAT No. :

P2666

[Total No. of Pages : 4

**[5519]Ext.-715**  
**M.Com. (Part - I) (For External)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Organisation and Management of Co-operative Business**  
**(2015 Pattern) (Special Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the importance of professionalisation of co-operative Management. State the problems in professionalising co-operative Management in India. **[20]**

OR

What is professionalisation of co-operative Management? State the principles of co-operative management.

**Q2)** Explain in detail the organisational set-up of District central co-operative Bank. **[20]**

OR

Explain the importance and problems communication in co-operative organisation in India.

**Q3)** Explain in detail the role of National co-operative Union of India in co-operative training since-1991. **[20]**

OR

Describe the need and problems in co-operative education and training in India.

**Q4)** Comment on rights, duties and responsibilities of district registrar of co-operative societies. **[20]**

OR

Explain in detail the organisational set-up of co-operative department in Maharashtra.

**P.T.O.**

**Q5) Write Short Notes : (Any four)**

**[20]**

- a) Weaknesses of co-operative Management in India.
- b) Problems of leadership in co-operative organisation in India.
- c) Importance of job oriented co-operative training.
- d) District level organisational set-up of co-operative department.





Total No. of Questions : 5]

P2666

**[5519]Ext.-715**  
**M.Com. (Part - I) (For External)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Organisation and Management of Co-operative Business**  
**(2015 Pattern) (Special Paper - II)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) सहकारी व्यवस्थापनाच्या व्यावसायिकरणाचे महत्व स्पष्ट करा. भारतातील सहकारी व्यवस्थापनाचे व्यावसायिकरण करण्यातील समस्या सांगा. [20]

किंवा

सहकारी व्यवस्थापनाचे व्यावसायिकरण म्हणजे काय? सहकारी व्यवस्थापनाची तत्वे सांगा.

प्रश्न 2) जिल्हा मध्यवर्ती सहकारी बँकेची संघटन रचना सविस्तर स्पष्ट करा. [20]

किंवा

भारतातील सहकारी संघटनेतील संज्ञापणाचे महत्व आणि समस्या स्पष्ट करा.

प्रश्न 3) 1991 पासून भारतातील सहकार प्रशिक्षणातील राष्ट्रीय सहकारी संघाची भुमिका सविस्तर स्पष्ट करा. [20]

किंवा

भारतातील सहकारी शिक्षण आणि प्रशिक्षणाची गरज आणि समस्यांचे वर्णन करा.

प्रश्न 4) सहकारी संस्था जिल्हा निबंधकाचे अधिकार, कर्तव्य आणि जबाबदाऱ्यांवर भाष्य करा. [20]

किंवा

महाराष्ट्रातील सहकार खात्यांची संघटन रचना सविस्तर स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) भारतातील सहकार व्यवस्थापनातील उणीवा.
- ब) भारतातील सहकारी संघटनेच्या नेतृत्वाच्या समस्या.
- क) रोजगाराभिमुख सहकार प्रशिक्षणाचे महत्व.
- ड) जिल्हा स्तरावरील सहकार खात्याची संघटन रचना.



Total No. of Questions : 5]

SEAT No. :

**P2667**

[Total No. of Pages : 4

**[5519]Ext.-716**  
**M.Com. (Part - I) (For External)**  
**BUSINESS PRACTICES & ENVIRONMENT**  
**Modern Business Practices**  
**(2015 Pattern) (Special Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the organization, structure, importance and objectives of Indian Merchants Chamber. **[20]**

OR

State the objectives and functions of Public enterprises in India.

**Q2)** State the nature of Indian Agriculture and Agricultural Taxation Policy of Government of India. **[20]**

OR

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

- a) Swayansidha Programme.
- b) Krushi Saptak Yojana.

**Q3)** Explain in detail the growth of industries in public and private sector as well as Cooperative sector in India. **[20]**

OR

State the role of foreign banks and non banking institutions in financial environment of Indian business.

**Q4)** What is 'Environmental Analysis'? Explain the different types of Environmental analysis. **[20]**

OR

Explain in detail the entrepreneurial career of Mr. Chordiya (Pravin Masale).

**P.T.O.**

**Q5) Write Short Notes on : (Any two)**

**[20]**

- a) Confederation of Indian Industries (CII)
- b) Agricultural By - Product
- c) Functions of Security Market
- d) Capital Market



Total No. of Questions : 5]

P2667

**[5519]Ext.-716**  
**M.Com. (Part - I) (For External)**  
**BUSINESS PRACTICES & ENVIRONMENT**  
**Modern Business Practices**  
**(2015 Pattern) (Special Paper - II)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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- प्रश्न 1) भारतीय वाणिज्य मंडळाची संघटनात्मक रचना, महत्व आणि उद्दिष्टे स्पष्ट करा. [20]  
किंवा  
भारतीय सार्वजनिक उद्योगाची उद्दिष्टे आणि कार्ये स्पष्ट करा.
- प्रश्न 2) भारतीय कृषी व्यवसायाचे स्वरूप आणि भारत सरकारचे कृषी कर विषयक धोरण स्पष्ट करा. [20]  
किंवा  
महाराष्ट्रातील महिला उद्योजकाना सहाय्य करणाऱ्या खालील संस्था स्पष्ट करा.  
अ) स्वयं:सिद्ध कार्यक्रम  
ब) कृषी सप्तक योजना
- प्रश्न 3) भारतातील सार्वजनिक, खाजगी तसेच सहकारी क्षेत्रातील औद्योगिक वाढ स्पष्ट करा. [20]  
किंवा  
भारतातील वित्तीय पर्यावरणात परकिय बँका आणि बिगर बँकिंग संस्था यांची भूमिका सांगा.
- प्रश्न 4) 'पर्यावरण विश्लेषण' म्हणजे काय? पर्यावरण विश्लेषणाचे विविध प्रकार स्पष्ट करा. [20]  
किंवा  
उद्योजक श्री. चोरडिया (प्रविण मसाले) यांची उद्योजकिय कारकिर्द सविस्तर स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) भारतीय उद्योगांचा महासंघ
- ब) कृषी उप-उत्पादने
- क) प्रतिभूती बाजाराची कार्ये
- ड) भांडवल बाजार



Total No. of Questions : 6]

SEAT No. :

P2668

[Total No. of Pages : 4

[5519]Ext.-717

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

**BUSINESS ADMINISTRATION**

**Business Ethics and Professional Values & Knowledge**

**Management (Special Paper - II) (Group - F)**

**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important : Section-I and Section-II should be written in the same answer book.*

**SECTION - I**

**BUSINESS ETHICS AND PROFESSIONAL VALUES**

**Q1)** State the meaning of Social Ethics. Explain the Guidelines of Socio Ethical System at General Level. **[15]**

OR

Explain in detail the Ethical and Un-Ethical practices in Copy rights and Patents.

**Q2)** Explain in detail the new values in Indian Industries after Economic Reforms of 1991. **[15]**

OR

State the meaning of Change Management. Explain the Futuristic and Strategic approach towards Changing business environment.

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

- a) Corporate Governance
- b) Ethical practices in Gender Discrimination
- c) Corporate Social Responsibility
- d) Importance of Human Values

**P.T.O.**

**SECTION - II**

**ELEMENTS OF KNOWLEDGE MANAGEMENT**

**Q4)** Differentiate between Data, Information, Knowledge and Wisdom. [15]

OR

State the meaning of Organizational Learning. Explain in detail the drives of Organizational Learning.

**Q5)** State the meaning of Change Management. Explain in detail Strategies of Change Management. [15]

OR

State the meaning of Organizational Culture. Explain attitudes and assumption towards Organizational Culture.

**Q6)** Write short notes on: (Any two) : [20]

- a) Integrated approach of Knowledge Management
- b) Team Learning
- c) Storing and Presenting Knowledge
- d) Organizational Culture and Climate Norms





Total No. of Questions : 6]

P2668

[5519]Ext.-717

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

BUSINESS ADMINISTRATION

Business Ethics and Professional Values & Knowledge

Management (Special Paper - II) (Group - F)

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न आवश्यक आहेत.  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
3) संदर्भासाठी मूळ इंग्रजी पत्रिका पहावी.  
4) विभाग - I व विभाग - II ची उत्तरे एकाच उत्तरपत्रिकेत लिहा.

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विभाग - I

व्यवसाय नीती आणि व्यावसायिक मुल्ल्ये

प्रश्न 1) 'सामाजिक नीतिशास्त्र' चा अर्थ सांगा. सामान्य पातळीवर सामाजिक नीतिशास्त्राची मार्गदर्शक तत्वे स्पष्ट करा. [15]

किंवा

कॉपी राईट आणि पेटंट मधील नैतिक आणि अनैतिक पद्धती स्पष्ट करा.

प्रश्न 2) 1991 मध्ये झालेल्या आर्थिक सुधारणा नंतर भारतातील उद्योगातील नवीन मूल्ये स्पष्ट करा. [15]

किंवा

बदल व्यवस्थापनाचा अर्थ स्पष्ट करा. बदलणाऱ्या व्यावसायिक वातावरणाबद्दल भविष्यकालीन आणि धोरणात्मक दृष्टिकोन स्पष्ट करा.

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

- अ) कॉर्पोरेट प्रशासन  
ब) लिंगभेद मधील नैतिक पद्धती  
क) कॉर्पोरेट सामाजिक जबाबदारी  
ड) मानवी मूल्यांचे महत्व

**विभाग - II**

**ज्ञान व्यवस्थापनाची मुलतत्वे**

प्रश्न 4) विधान, माहिती, ज्ञान आणि शहाणपण यातील फरक स्पष्ट करा. [15]

किंवा

संघटनात्मक अध्ययनाचा अर्थ सांगा. संघटनात्मक अध्ययनाची गती सविस्तर स्पष्ट करा.

प्रश्न 5) बदल व्यवस्थापनाचा अर्थ सांगा. बदल व्यवस्थापनाचे धोरणे सविस्तर स्पष्ट करा. [15]

किंवा

संघटनात्मक संस्कृतीचा अर्थ स्पष्ट करा. संघटनात्मक संस्कृती बदल दृष्टिकोन आणि गृहीतके स्पष्ट करा.

प्रश्न 6) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) ज्ञान व्यवस्थापनाचा एकात्मिक दृष्टिकोन
- ब) संघ अध्ययन
- क) ज्ञान संग्रहित करणे आणि सादर करणे
- ड) संघटनात्मक संस्कृती आणि वातावरणाचे नियम



Total No. of Questions : 5]

SEAT No. :

**P2669**

[Total No. of Pages : 4

**[5519]Ext.-718**  
**M.Com. (Part - I) (For External)**  
**ADVANCED BANKING AND FINANCE (Special Paper - II)**  
**Central Banking and Monetary Policy**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define Central Banking. Explain need and rational of Central Bank. **[20]**

OR

Explain functions of Reserve Bank of India as a banker to Government.

**Q2)** Explain control over management of commercial banks by Reserve Bank of India in Para banking activities. **[20]**

OR

Explain role of Reserve Bank of India in priority sector advances.

**Q3)** What is money supply? Explain money supply measures of Reserve Bank of India. **[20]**

OR

Define non-Banking financial companies. Explain difference between bank and non banking financial companies.

**Q4)** What is monetary policy? Explain objectives of monetary policy. **[20]**

OR

Explain instruments of monetary policy of Reserve Bank of India.

**P.T.O.**

**Q5)** Write Short Notes on : (Any two)

**[20]**

- a) Regulations of RBI regarding opening of new banks.
- b) Credit Information Bureau of India Ltd. (CIBIL).
- c) Recent changes in monetary policy announced by the RBI.
- d) High Power Money.



Total No. of Questions : 5]

P2669

**[5519]Ext.-718**  
**M.Com. (Part - I) (For External)**  
**ADVANCED BANKING AND FINANCE (Special Paper - II)**  
**Central Banking and Monetary Policy**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

- 
- प्रश्न 1) मध्यवर्ती बँक व्यवसायाची व्याख्या द्या. मध्यवर्ती बँकेची गरज आणि ताकीकता स्पष्ट करा. [20]  
किंवा  
सरकारची बँक म्हणून भारतीय रिझर्व्ह बँकेची कार्ये स्पष्ट करा.
- प्रश्न 2) समांतर बँक व्यवसायातील व्यापारी बँकांच्या व्यवस्थापनावरील भारतीय रिझर्व्हबँकेचे नियंत्रण स्पष्ट करा. [20]  
किंवा  
प्राधान्य क्षेत्रातील आग्रीमांमधील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.
- प्रश्न 3) पैशाचा पूरवठा म्हणजे काय? पैशाच्या पूरवठ्यातील भारतीय रिझर्व्ह बँकेची मापने स्पष्ट करा. [20]  
किंवा  
बँकेतर वित्तीय संस्थेची व्याख्या द्या. बँक आणि बँकेतर वित्तीय संस्थामधील फरक स्पष्ट करा.
- प्रश्न 4) चलन विषयक धोरण म्हणजे काय? चलनविषयक धोरणाची उद्दीष्टे स्पष्ट करा. [20]  
किंवा  
भारतीय रिझर्व्ह बँकेच्या चलनविषयक धोरणाची साधने स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) नविन बँक उघडण्यासंदर्भात भारतीय रिझर्व्ह बँकेची नियमावली
- ब) भारतीय पतमाहीती मंडळ मर्यादित (CIBIL).
- क) अलिकडील काळातील भारतीय रिझर्व्ह बँकेने जाहीर केलेले चलनविषयक धोरणातील बदल.
- ड) उच्च शक्ती पैसा.



Total No. of Questions : 5]

SEAT No. :

**P2670**

[Total No. of Pages : 4

**[5519]Ext.-719**  
**M.Com. (Part - I) (For External)**  
**ADVANCED MARKETING (Special Paper - II)**  
**Customer Relationship Management and Retailing**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is 'Customer Retention Management'? Explain the reasons of customer switching and strategies for retention. **[20]**

OR

What is Relationship Marketing in Mass Markets? Describe the merits & demerits of Relationship Marketing in Mass Markets.

**Q2)** What is 'Retailing'? Explain in detail the types of Retailing & Retailers. **[20]**

OR

What is e-CRM? Explain the features & importance of e-CRM Technologies.

**Q3)** Define the term 'Customer Experience Management' (CEM). Explain the Framework of CEM. **[20]**

OR

Explain in detail the concepts 'Customer Satisfaction', Customer Expectations' and Customer Perception.

**Q4)** Define the term 'CRM'. Explain the factors responsible for growth of CRM. **[20]**

OR

What is 'Store Layout'? Explain the types & factors affecting store layout.

**P.T.O.**

**Q5) Write Short Notes : (Any two)**

**[20]**

- a) Buyers Sellers Relationships.
- b) Customer Centric Organisational Structure.
- c) Customer Lifetime Value.
- d) Customer Profitability Management.





Total No. of Questions : 5]

P2670

**[5519]Ext.-719**  
**M.Com. (Part - I) (For External)**  
**ADVANCED MARKETING (Special Paper - II)**  
**Customer Relationship Management and Retailing**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) 'ग्राहक धारणा व्यवस्थापन' म्हणजे काय? ग्राहक बदलाची कारणे व ग्राहक टिकविण्याची व्यूहरचना स्पष्ट करा. [20]

किंवा

जनसमुदाय बाजारामध्ये संबंध विपणन म्हणजे काय? जनसमुदाय बाजारामध्ये संबंध विपणनाचे फायदे-तोटे स्पष्ट करा.

प्रश्न 2) 'किरकोळ विक्री' म्हणजे काय? किरकोळ विक्री व किरकोळ विक्रेत्याचे प्रकार सविस्तर स्पष्ट करा. [20]

किंवा

'ई-ग्राहक संबंध व्यवस्थापन' म्हणजे काय? ई.सी.आर.एम. तंत्रज्ञानाची वैशिष्ट्ये व महत्व स्पष्ट करा.

प्रश्न 3) 'ग्राहक अनुभव व्यवस्थापन' या संकल्पनेची व्याख्या द्या. ग्राहक अनुभव व्यवस्थापनाचा आराखडा (Frame work) स्पष्ट करा. [20]

किंवा

'ग्राहक समाधान' 'ग्राहक अपेक्षा' आणि 'ग्राहक आकलन' या संकल्पना सविस्तर स्पष्ट करा.

प्रश्न 4) 'ग्राहक संबंध व्यवस्थापन' या संकल्पनेची व्याख्या द्या. ग्राहक संबंध व्यवस्थापनाच्या वाढीवर परिणाम करणारे घटक स्पष्ट करा. [20]

किंवा

'दुकान रचना' म्हणजे काय? दुकान रचनेचे प्रकार सांगून दुकान रचनेवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) खरेदीदार व विक्रेता संबंध
- ब) ग्राहक केंद्रित संघटना रचना
- क) ग्राहक आजिवन मुल्य
- ड) ग्राहक नफाक्षमता व्यवस्थापन



Total No. of Questions : 5]

SEAT No. :

**P2671**

[Total No. of Pages : 4

**[5519]Ext.-801**  
**M.Com. (Part - II) (For External)**  
**BANKING AND FINANCE**  
**Business Finance**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define business finance. Explain scope and importance of business finance. **[20]**

OR

What is business finance? Explain Public sources of business finance.

**Q2)** Explain need and objectives of national stock exchange. **[20]**

OR

Explain need and limitations of foreign institutional investment.

**Q3)** What is credit rating? Explain need and advantages of credit rating. **[20]**

OR

Define listing regulations. Explain advantages of listing regulations.

**Q4)** Explain background of establishment of Securities and Exchange Board of India (SEBI). **[20]**

OR

What is mutual funds? Explain importance and objectives of mutual funds.

**P.T.O.**

**Q5)** Write Short Notes on (any two)

**[20]**

- a) Open and Closed ended funds
- b) Recent changes by SEBI in capital market
- c) E-Banking
- d) Foreign direct Investment.



Total No. of Questions : 5]

P2671

[5519]Ext.-801  
M.Com. (Part - II) (For External)  
BANKING AND FINANCE  
Business Finance  
(2015 Pattern)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) व्यावसायीक वित्त पूरवठ्याची व्याख्या द्या. व्यावसायीक वित्त पूरवठ्याचे स्वरूप आणि महत्त्व स्पष्ट करा. [20]

किंवा

व्यावसायीक वित्त पूरवठा म्हणजे काय? व्यावसायीक वित्त पूरवठ्याचे सार्वजनिक स्रोत स्पष्ट करा.

प्रश्न 2) राष्ट्रीय रोखे बाजाराची गरज आणि उद्दिष्टे स्पष्ट करा. [20]

किंवा

परकीय संस्थात्मक गुंतवणूकीची गरज आणि मर्यादा स्पष्ट करा.

प्रश्न 3) पत मुल्यांकन म्हणजे काय? पत मुल्यांकनाची गरज आणि फायदे स्पष्ट करा. [20]

किंवा

सूची नियमनाची व्याख्या द्या. सूची नियमनाचे फायदे स्पष्ट करा.

प्रश्न 4) सेबीच्या स्थापनेची पार्श्वभूमी स्पष्ट करा. [20]

किंवा

परस्पर निधी म्हणजे काय? परस्पर निधीचे महत्त्व आणि उद्दिष्टे स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) खुला आणि बंद निधी
- ब) भांडवल बाजारात सेबीने केलेले अलिकडच्या काळातील बदल
- क) ई-ब्रोकिंग
- ड) परकीय प्रत्यक्ष गुंतवणूक



Total No. of Questions : 5]

SEAT No. :

**P2672**

[Total No. of Pages : 4

**[5519]Ext.-802**

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

**RESEARCH METHODOLOGY FOR BUSINESS**

**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define the term Research. Explain the need, scope & steps in Research. **[20]**

OR

Discuss importance & types of Research in detail.

**Q2)** Define the term 'Research Design'. Explain the classification, Need & Steps in Research Design. **[20]**

OR

What is 'Primary Data'? Explain the Sources, merits & demerits of Primary Data.

**Q3)** Define the term Hypothesis. Explain the features & types of Good Hypothesis. **[20]**

OR

What is 'Secondary Data'? Explain the features & sources of secondary Data'.

**Q4)** What is 'Sample Design'? Explain the various types sample Design in details. **[20]**

OR

Discuss the term 'classifications. Tabulation scalling & measurement.

**P.T.O.**

**Q5) Write Short Notes on (Any two)**

**[20]**

- a) Use of computer in Research.
- b) What are Research Problems in Business?
- c) Plagiarism & other faults.
- d) Processing & analysis of data.





Total No. of Questions : 5]

P2672

[5519]Ext.-802

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

RESEARCH METHODOLOGY FOR BUSINESS

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) संशोधन या संकल्पनेची व्याख्या द्या? संशोधनाची गरज व्याप्ती व पायऱ्या स्पष्ट करा. [20]

किंवा

संशोधनाचे महत्व व प्रकारांची सविस्तर चर्चा करा.

प्रश्न 2) 'संशोधन आराखडा' या संकल्पनेची व्याख्या द्या. व संशोधन आराखड्याची गरज व्याप्ती व टप्पे स्पष्ट करा. [20]

किंवा

प्राथमिक माहिती / तथ्ये म्हणजे काय? प्राथमिक माहिती / तथ्येची स्रोत, गुण व दोष स्पष्ट करा.

प्रश्न 3) 'गृहितकृत्य' या संकल्पनेची व्याख्या द्या - चांगल्या गृहितकृत्याची वैशिष्ट्ये व प्रकार स्पष्ट करा. [20]

किंवा

'द्वितीयक माहिती / तथ्ये म्हणजे काय? द्वितीयक / तथ्यांची वैशिष्ट्ये स्रोत स्पष्ट करा.

प्रश्न 4) नमुना निवड म्हणजे काय? नमुना निवडीचे विविध प्रकार सविस्तररीत्या स्पष्ट करा. [20]

किंवा

वर्गीकरण, सारणीकरण, प्रमाणीकरण व मोजमाप या संकल्पनाची सविस्तर चर्चा करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) संशोधनातील संगणकाचा वापर
- ब) व्यावसायिक संशोधन समस्या
- क) वाङ्मयचौर्य व दोष
- ड) माहिती तथ्ये पृथःकरण व प्रक्रिया



Total No. of Questions : 5]

SEAT No. :

**P2673**

[Total No. of Pages : 4

**[5519]Ext.-803**  
**M.Com. (Part - II) (For External)**  
**(202-B) INDUSTRIAL ECONOMIC ENVIRONMENT**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is Industrial finance? Explain the External Sources of Industrial finance. **[20]**

OR

Explain the New Industrial Policy 1991.

**Q2)** What is Globalization? Explain the effects of Globalization on Indian Industry. **[20]**

OR

Explain the Environmental Problems in Industrial Development.

**Q3)** Explain the Growth and Present Position of I.T. Industries in India. **[20]**

OR

What is Industrial Relations? Explain the significance of good Industrial Relations.

**Q4)** What is Multi National Corporations? Explain the performance and problems of Multi National Corporations. **[20]**

OR

What is Industrial Disputes? Explain the causes and effects of Industrial Disputes.

**P.T.O.**

**Q5) Write Short Notes (any two)**

**[20]**

- a) Foreign Direct Investment (FDI).
- b) Privatization.
- c) Environmental Policy.
- d) I. T. Dimension.



Total No. of Questions : 5]

P2673

[5519]Ext.-803

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

(202-B) INDUSTRIAL ECONOMIC ENVIRONMENT

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) औद्योगिक वित्त म्हणजे काय? औद्योगिक वित्ताचे बाह्य स्रोत स्पष्ट करा. [20]

किंवा

1991 चे नवीन औद्योगिक धोरण स्पष्ट करा.

प्रश्न 2) जागतीकीकरण म्हणजे काय? जागतीकीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा. [20]

किंवा

औद्योगिक विकासातील पर्यावरणीय समस्या स्पष्ट करा.

प्रश्न 3) भारतातील माहिती तंत्रज्ञान उद्योगाची वृद्धी आणि सध्यास्थिती स्पष्ट करा. [20]

किंवा

औद्योगिक संबंध म्हणजे काय? चांगल्या औद्योगिक संबंधाचे महत्व स्पष्ट करा.

प्रश्न 4) बहुराष्ट्रीय महामंडळे म्हणजे काय? बहुराष्ट्रीय महामंडळांची कामगिरी आणि समस्या स्पष्ट करा. [20]

किंवा

औद्योगिक कलह म्हणजे काय? औद्योगिक कलहाची कारणे आणि परिणाम स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) परकीय थेट गुंतवणूक (FDI)
- ब) खाजगीकरण
- क) पर्यावरणीय धोरण
- ड) माहिती तंत्रज्ञान उद्योगाचे पैलु



Total No. of Questions : 5]

SEAT No. :

**P2674**

[Total No. of Pages : 2

**[5519]Ext.-804**

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

**203 : ADVANCED AUDITING AND SPECIALIZED AREAS  
IN AUDITING  
(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) All questions carry equal marks.*

**Q1)** What do you mean by 'Routine checking' and 'Vouching'? How will you vouch the Sales Book?

OR

What do you mean by 'Internal Control'? Explain the significance and evaluation of internal control procedure.

**Q2)** What are the capital profits? Are such profits available for distribution as dividends? Discuss.

OR

Distinguish between audit and investigation. State the principles you would bear in mind before taking up an investigation.

**Q3)** In auditing the accounts of a bank, what special points would engage your attention?

OR

What is 'Internal Audit'? State its nature and scope.

**Q4)** Discuss special points to which you would give attention while auditing the accounts of educational institutions.

OR

Explain the concept of Government Audit. How Government Audit differs from Audit of commercial concern?

***P.T.O.***

**Q5)** Write Short Notes (any four)

- a) Computerized Audit programme.
- b) Role of Auditing and Assurance standard.
- c) Report on corporate Governance.
- d) Public Accounts committee.
- e) Audit of Local Bodies.
- f) Tax Audit u/s 44AB of Income Tax Act.





Total No. of Questions : 5]

SEAT No. :

**P2675**

[Total No. of Pages : 4

**[5519]Ext.-805**

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

**COMMERCIAL LAW & PRACTICES (Special Paper - III)**

**Laws Relating to International Business and WTO - Norms &  
Practices**

**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the duties and responsibilities of Trans - National Corporations under International Law. **[20]**

OR

Explain the International Court of justice and its jurisdiction.

**Q2)** Explain any two International Trade Theories. **[20]**

OR

Explain Environmental Impact Assessment under Indian Environmental Protection Act.

**Q3)** Explain a Historical overview of GATT to WTO. **[20]**

OR

Explain elements of Disputes settlement. State implementation of Ruling under WTO dispute settlement mechanism.

**Q4)** Discuss the WTO and Global Economic Policy making. **[20]**

OR

Explain special provisions relating to cinematography films (Art-IV) and freedom of transit as per GATT (Art-V).

**P.T.O.**

**Q5) Write Short Notes (any four)**

**[20]**

- a) Acts taking place outside India but having an effect on competition in India.
- b) Enforcement of security interest.
- c) Arbitration and conciliation.
- d) Protectionism.
- e) Carbon Credit.
- f) International sale of Goods and related transactions.
- g) Enforcement of foreign awards in India.
- h) Structure of WTO.



Total No. of Questions : 5]

P2675

[5519]Ext.-805

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

**COMMERCIAL LAW & PRACTICES (Special Paper - III)**  
**Laws Relating to International Business and WTO - Norms &**  
**Practices**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) आंतरराष्ट्रीय कायद्यांतर्गत ट्रान्स नॅशनल कॉर्पोरेशन ची कर्तव्ये आणि जबाबदाऱ्या स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय न्यायालय आणि त्याचे अधिकार क्षेत्र स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय व्यापाराचे कोणतेही दोन सिद्धांत स्पष्ट करा. [20]

किंवा

भारतीय पर्यावरण संरक्षण कायद्यांतर्गत इनव्हाॅरनमेंट इम्पॅक्ट असेसमेंट (Environment Impact Assessment) स्पष्ट करा.

प्रश्न 3) जागतिक व्यापार संघटनेच्या अनुषंगाने गॅट (GATT) चा ऐतिहासिक आढावा स्पष्ट करा. [20]

किंवा

कलह निवारणाचे घटक स्पष्ट करा. जागतिक व्यापार संघटना कलह निवारण संदर्भातील अंमलबजावणी यावर चर्चा करा.

प्रश्न 4) जागतिक व्यापार संघटना व समग्र आर्थिक धोरण यावर चर्चा करा. [20]

किंवा

गॅट कायदा 1994 अंतर्गत सिनेमॅटाग्राफ फिल्मस (कलम चार) व संक्रमणाचे स्वातंत्र्य (कलम पाच) याबाबत देण्यात येणाऱ्या विशेष तरतूदी स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

[20]

- अ) कॉम्पिटिशन कायदा 2002 अंतर्गत अशा कोणत्या कृती आहेत की त्या भारत देशाबाहेर घडतात पण त्याचा प्रभाव भारतात स्पर्धा निर्माण केल्यासारखा होतो.
- ब) व्याज अंमलबजावणी
- क) आर्बिट्रेशन अँड कौन्सिलिएशन (Arbitration and concilation)
- ड) प्रोटेक्शनिझम (Protectionism)
- इ) कार्बन क्रेडिट
- फ) आंतरराष्ट्रीय मालाची विक्री आणि त्याच्याशी संबंधित व्यवहार
- ग) परदेशी निर्णयाची भारतामध्ये अंमलबजावणी (Enforcement of foreign awards in India)
- ह) जागतिक व्यापार संघटनेचा आराखडा



Total No. of Questions : 5]

SEAT No. :

P2676

[Total No. of Pages : 2

[5519]-Ext.-806

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

**ADVANCED COST ACCOUNTING & COST SYSTEMS**

**Cost & Management Audit (Special Paper - III)**

**(2015 Pattern) (Semester - III)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is cost audit. Explain the advantages of cost audit. [20]

OR

What is propriety audit? State the broad areas of propriety audit. [20]

**Q2)** Explain the rights of cost auditor. [20]

OR

Describe the responsibilities of cost auditor. [20]

**Q3)** What is cost audit report? Describe the contents of cost audit report. [20]

OR

Write a detail note on cost auditors observation. [20]

**Q4)** What is Management Audit? Explain the organizational need for Management Audit. [20]

*P.T.O.*

OR

What is management information system? Explain the criteria of evaluation management information system. [20]

**Q5)** Write short notes (Any two) : [20]

- a) Corporate image.
- b) Import substitution.
- c) Efficiency audit.
- d) Audit notes.



Total No. of Questions : 5]

SEAT No. :

P2677

[Total No. of Pages : 4

[5519]Ext.-807

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit and Banking System

(2015 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) All questions carry equal marks.
- 3) Answers should be precise and to the point.

**Q1)** Explain various types of agricultural credit and their broad features. [20]

OR

Explain the importance and features of agricultural credit in India.

**Q2)** Describe the federal structure of co-operative credit in India. What are its advantages. [20]

OR

Explain the progress and problems of Urban co-operative banks in India since 1991.

**Q3)** Explain in detail the progress of district central co-operative banks in agricultural credit. [20]

OR

What is the Need for integration of short term, medium term and long term credit?

**Q4)** Evaluate the performance of state co-operative banks in agricultural credit. [20]

OR

"Primary agricultural co-operative credit societies are the base of co-operative agricultural credit". Discuss.

P.T.O.

**Q5) Write Short Notes on (any two)**

**[20]**

- a) Features of Urban co-operative societies.
- b) Problems of salary earners co-operative credit societies.
- c) Problems of non-agricultural credit societies.
- d) Features of state co-operative Banks.





Total No. of Questions : 5]

P2677

[5519]Ext.-807

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit and Banking System

(2015 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) उत्तरे मूद्देसूद आणि संक्षिप्त असावीत.  
4) उत्तरेकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) शेती पतपूरवठ्याचे प्रकार आणि त्यांची ठळक वैशिष्ट्ये यांची चर्चा करा. [20]

किंवा

भारतातील शेती पतपूरवठ्याचे महत्व आणि वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) भारतातील सहकारी पतपूरवठ्याच्या संधीय रचनेचे वर्णन करा. त्याचे फायदे कोणते आहेत. [20]

किंवा

1991 पासून भारतातील नागरी सहकारी बँकांची प्रगती आणि समस्या स्पष्ट करा.

प्रश्न 3) शेती पतपूरवठ्यातील जिल्हा मध्यवर्ती सहकारी बँकांची प्रगती सविस्तर स्पष्ट करा. [20]

किंवा

अल्पमूदत मध्यम मूदत आणि दिर्घमूदत पतपूरवठ्याचा समन्वयाची गरज स्पष्ट करा.

प्रश्न 4) 1991 पासून शेती पतपूरवठ्यातील राज्य सहकारी बँकांच्या कामगिरीचे मूल्यमापन करा. [20]

किंवा

“प्राथमिक शेती सहकारी पतसंस्था द्या सहकारी शेती पतपूरवठ्याचा पाया आहे” चर्चा करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) नागरी सहकारी पतसंस्थांच्या वैशिष्ट्ये
- ब) पगारदार सहकारी पतसंस्थांच्या समस्या.
- क) बिगरशेती पतसंस्थांच्या समस्या.
- ड) राज्य सहकारी बँकांच्या वैशिष्ट्ये.



Total No. of Questions : 5]

SEAT No. :

**P2678**

[Total No. of Pages : 4

**[5519]Ext.-808**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurial Behaviour and Entrepreneurial  
Development**

**(2015 Pattern) (Special Paper - III)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*

**Q1)** Define the term 'Entrepreneurship training? Explain objective and importance of Entrepreneurship.

OR

- a) Explain in detail the method of training in business organisation.
- b) Explain in detail the tools and techniques are of in behavioural test.

**Q2)** a) State and explain the development inputs imported to trainer motivator.  
b) Write a note on Achievement motivation as related to entrepreneurship problem.

OR

What is promoting entrepreneurship? Explain the role and challenges of promoting entrepreneurship.

**Q3)** State the importance of Specialised institution in entrepreneurship development.

OR

- a) State the important issues in preparation of business plan.
- b) State the importance of 'project direction'.

**P.T.O.**

- Q4)** a) State the importance of project evaluation review technique in developing new business.
- b) Explain the importance of project identification in developing new business.

OR

What is project management? Explain the different issues in project management.

**Q5)** Write Short Notes (any four)

- a) Market survey tools
- b) New trends in service sector
- c) Project coordination
- d) Corporate strategy entrepreneurship
- e) Project cost control
- f) Limitations of entrepreneurship



Total No. of Questions : 5]

P2678

**[5519]Ext.-808**  
**M.Com. (Part - II) (For External)**  
**BUSINESS PRACTICES AND ENVIRONMENT**  
**Entrepreneurial Behaviour and Entrepreneurial**  
**Development**  
**(2015 Pattern) (Special Paper - III)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.  
2) सर्व प्रश्नांना समान गुण आहेत.

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प्रश्न 1) उद्योजकता प्रशिक्षण या व्यवस्थापनेची व्याख्या द्या? उद्योजकता प्रशिक्षणाची उद्दिष्टे व महत्त्व स्पष्ट करा.

किंवा

- अ) व्यवसाय संघटनेतील प्रशिक्षणाच्या पद्धती सविस्तर स्पष्ट करा.  
ब) वर्तणुक चाचणीत वापरली जाणारी साधने व तंत्रे सविस्तर स्पष्ट करा.

प्रश्न 2) अ) प्रेरक - प्रशिक्षकाला दिले जाणारे विकास घटक स्पष्ट करा.  
ब) उद्योजकता समस्याशी निगडित 'सिद्धी प्रेरणा' यावर टिप लिहा?

किंवा

'उद्योजकता प्रसार' संकल्पनेची व्याख्या द्या? उद्योजकता प्रसाराची भूमिका आणि आव्हाने स्पष्ट करा.

प्रश्न 3) उद्योजकता विकासातील विशेष संस्थांचे महत्त्व सांगा?

किंवा

- अ) व्यवसाय नियोजन तयारीतील महत्त्वाचे घटक सांगा?  
ब) प्रकल्प दिग्दर्शनाचे महत्त्व सांगा?

- प्रश्न 4) अ) नवीन व्यवसाय विकासामधील प्रकल्प मुल्यमापण तंत्राचे महत्त्व सांगा ?  
ब) नवीन व्यवसाय विकासाचे प्रकल्प निवडीचे महत्त्व स्पष्ट करा ?

किंवा

प्रकल्प व्यवस्थापन म्हणजे काय ? प्रकल्प व्यवस्थापनातील वेगवेगळे घटक स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) बाजारपेठ पाहणी साधने  
ब) सेवा क्षेत्रातील नवीन प्रवाह  
क) प्रकल्प समन्वय  
ड) व्यवसाय व्युह उद्योजकता  
इ) प्रकल्प खर्च नियंत्रण  
फ) उद्योजकता विकासाच्या मर्यादा



Total No. of Questions : 6]

SEAT No. :

**P2679**

[Total No. of Pages : 4

**[5519]Ext.-809**

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

**BUSINESS ADMINISTRATION**

**Human Resource Management and Organisational  
Behaviour**

**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important : Section I and Section II should be answered in the same answer book.*

**SECTION - I**

**(Organisational Behaviour)**

**Q1)** Define the term 'Organisational Behaviour'. Discuss the necessity of the study of organizational behavior in any industrial unit where business is carried on at a global level. **[15]**

OR

What is meant by the term 'Personality'? Discuss the various dimensions of Personality.

**Q2)** 'Only Autocratic approach will produce the desired results'. Critically evaluate the statement and discuss the pros and cons of Autocratic approach in organizational behavior. **[15]**

OR

What is 'Emotional Intelligence'? Which abilities of candidates are testing through the test of Emotional Intelligence?

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

- a) Causes of Stress
- b) Autocratic Model of OB
- c) Group Cohesiveness
- d) Employee Attitude and Job Performance

**P.T.O.**

**SECTION - II**

**(Human Resource Management)**

**Q4)** Discuss the various challenges before the HR Managers of any gigantic organization. **[15]**

OR

Discuss the various sources of Recruitment of Human Resources.

**Q5)** ‘Training programmes in any organization are perceived as entertainment.’ Do you agree with this view? In the light of this statement write the guidelines for Effective Training Programme in your organization. Make suitable assumptions in support of your answer. **[15]**

OR

The Top Management has resolved to downsize the workforce. You are the HR Manager. Imagine the work force with different age groups and design a comprehensive Retirement Package which is expected to be amicably accepted by both Management and Union Leaders.

**Q6)** Write short notes (Any Two) : **[20]**

- a) The strategies to retain employees
- b) Compensation Management
- c) Non-monetary incentives
- d) Employee Satisfaction Survey





Total No. of Questions : 6]

P2679

**[5519]Ext.-809**  
**M.Com. (Part - II) (External)**  
**BUSINESS ADMINISTRATION**  
**Human Resource Management and Organisational**  
**Behaviour**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.  
3) दोन्ही विभागांची उत्तरे एकाच उत्तर पत्रिकेत लिहा.

**विभाग - I**

**(Organisational Behaviour)**

- प्रश्न 1) संघटनीय वर्तन या संकल्पनेची व्याख्या लिहा. जागतिकपातळीवर व्यवसाय करणाऱ्या संघटनेमध्ये संघटनीय वर्तन प्रणालीची आवश्यकता स्पष्ट करा. [15]

किंवा

‘व्यक्तिमत्व’ ही संकल्पना स्पष्ट करा. व्यक्तिमत्वाचे विविध पैलू विशद करा.

- प्रश्न 2) ‘आवश्यक ते परिणाम केवळ एकाधिकार शाहीच्या मार्गानेच मिळविता येतील.’ या विधानाची साधक बाधक चर्चा करून एकाधिकारशाहीचे (Autocratic approach) मूल्यमापन करा. [15]

किंवा

‘भावनिक बुद्धिमत्ता ही संकल्पना स्पष्ट करा. भावनिक बुद्धिमत्ता परिक्षणाद्वारे उमेदवारांच्या कोणकोणत्या क्षमतांचे परिक्षण होते ते स्पष्ट करा.

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

- अ) ताणतणावाची कारणे  
ब) संघटनीय वर्तनाचे एकाधिकारशाही प्रारूप (Autocratic approach)  
क) समूह सामंजस्य  
ड) कर्मचाऱ्यांचा दृष्टिकोन व कार्य मूल्यमापन

## विभाग - II

### (Human Resource Management)

प्रश्न 4) एका अवाढव्य संघटनेतील मनुष्यबळ विकास व्यवस्थापकाला पेलावी लागणारी विविध आव्हाने स्पष्ट करा. [15]

किंवा

कर्मचारी भरतीचे विविध स्रोत विशद करा.

प्रश्न 5) 'प्रशिक्षण कार्यक्रम एक मनोरंजनाचे माध्यम आहे.' या विधानाचा परामर्श घ्या, तसेच प्रभावी प्रशिक्षण कार्यक्रमाची मार्गदर्शक तत्वे स्पष्ट करा. [15]

किंवा

वरिष्ठ व्यवस्थापनाने कर्मचारी कपात करण्याचे ठरविले आहे. या संदर्भात मानवी संसाधन व्यवस्थापक या भूमिकेतून व्यवस्थापन व कर्मचारी संघटना या दोन्ही घटकांना मान्य होईल अशी निवृत्ती योजना काल्पनिक उदाहरणाच्या आधारे तयार करा.

प्रश्न 6) टीपा द्या (कोणत्याही दोन) [20]

- अ) कर्मचाऱ्यांना नोकरीत थांबवून ठेवण्यासाठी व्यूहरचना
- ब) वेतन व्यवस्थापन
- क) बिगर आर्थिक प्रोत्साहने
- ड) कर्मचारी समाधान सर्वेक्षण



Total No. of Questions : 5]

SEAT No. :

**P2680**

[Total No. of Pages : 4

**[5519]Ext.-810**  
**M.Com. (Part - II) (For External)**  
**ADVANCED BANKING AND FINANCE**  
**International Finance**  
**(2015 Pattern) (Special Paper - III)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is International Banking? Explain the various types of International Banking offices. **[20]**

OR

What is International Debt Market? Explain the procedure for issue of foreign Bonds, Euro Bonds, Global Bonds.

**Q2)** Explain the following : **[20]**

- a) Currency Pegging
- b) Convertible and non-convertible currency.

OR

Explain the objectives and functions of International Monetary Fund (IMF).

**Q3)** Explain the different types of risks associated with the foreign exchange operation. **[20]**

OR

Explain the structure and growth of Indian foreign market.

**Q4)** What is letter of Credit? Explain the different types of letter of credit. **[20]**

OR

Explain the following :

- a) Functions of EXIM Bank
- b) Duty Drawback scheme.

**P.T.O.**

**Q5)** Write short notes on (any two)

**[20]**

- a) Types of drafts
- b) Dealing Rooms
- c) Foreign Exchange Management Act, 2000
- d) Bank for International Settlements (BIS)



Total No. of Questions : 5]

P2680

**[5519]Ext.-810**  
**M.Com. (Part - II) (For External)**  
**प्रगत बँकव्यवसाय आणि वित्तपुरवठा (पेपर - III)**  
**आंतरराष्ट्रीय वित्तपुरवठा**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकींगच्या कार्यालयांचे विविध प्रकार स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय कर्ज बाजार म्हणजे काय? आंतरराष्ट्रीय कर्जबाजारातील विदेशी बाँड, युरो बाँड आणि ग्लोबल बाँड प्रस्तुत करण्याची प्रक्रिया स्पष्ट करा.

प्रश्न 2) खालील बाबी स्पष्ट करा. [20]

- अ) चलन पेगींग  
ब) परिवर्तनीय आणि अपरिवर्तनीय चलन

किंवा

आंतरराष्ट्रीय नाणे निधीची उद्दिष्ट्ये आणि कार्ये स्पष्ट करा.

प्रश्न 3) विदेशी विनिमय व्यवहारांशी संबंधीत विविध धोक्यांचे प्रकार स्पष्ट करा. [20]

किंवा

भारतातील विदेशी विनिमय बाजाराची रचना आणि वाढ स्पष्ट करा.

प्रश्न 4) पत पत्र म्हणजे काय? पतपत्रांचे वेगवेगळे प्रकार स्पष्ट करा.

[20]

किंवा

खालील बाबी स्पष्ट करा.

- अ) आयात निर्यात बँकेची कार्ये
- ब) शुल्क परतावा योजना

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) ड्राफ्टचे प्रकार
- ब) डीलींग रुम
- क) फेमा कायदा 2000
- ड) आंतरराष्ट्रीय सेटलमेंट्स बँक



Total No. of Questions : 5]

SEAT No. :

**P2681**

[Total No. of Pages : 4

**[5519]Ext.-811**  
**M.Com. (Part - I) (Semester - II) (For External)**  
**ADVANCED MARKETING**  
**Marketing Research & International Marketing**  
**(Special Paper - III) (Group - H)**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define Marketing Research? Explain the factors involved in Marketing Research. **[20]**

OR

What is Cluster-Analysis? How Cluster-Analysis is useful for identifying market segment; Explain.

**Q2)** Explain Web Based Marketing Research. State Advantages & Disadvantages of Web Based Marketing Research. **[20]**

OR

What is International Marketing? Explain scope & objectives of International Marketing.

**Q3)** Explain in detail Export Documentation. **[20]**

OR

Explain in detail International Distribution System.

**Q4)** Define Hypothesis? Explain the characteristics of a good Hypothesis. **[20]**

OR

Explain the various macro factors affecting International Market.

**P.T.O.**

**Q5)** Write short notes on : (Any two)

**[20]**

- a) Sales forecasting
- b) Primary & Secondary data collection
- c) International Advertising
- d) Financial incentives provided by Government to Indian exporters





Total No. of Questions : 5]

P2681

**[5519]Ext.-811**  
**M.Com. (Part - I) (Semester - II) (For External)**  
**ADVANCED MARKETING**  
**Marketing Research & International Marketing**  
**(Special Paper - III) (Group - H)**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) विपणन – संशोधनाची व्याख्या सांगा? विपणन – संशोधनात समाविष्ट असलेले घटक स्पष्ट करा. [20]

किंवा

समूह-विश्लेषण म्हणजे काय? बाजारपेठ विभाग ओळखण्यासाठी समूह-विश्लेषण कसे उपयुक्त ठरते, ते स्पष्ट करा.

प्रश्न 2) वेब बेस्ड विपणन संशोधनाचे स्पष्टीकरण करा. वेब बेस्ड विपणन संशोधनाचे फायदे आणि तोटे स्पष्ट करा. [20]

किंवा

‘आंतरराष्ट्रीय विपणन’ म्हणजे काय? आंतरराष्ट्रीय विपणनाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा.

प्रश्न 3) निर्यात दस्तऐवज यावर सविस्तर टीप लिहा. [20]

किंवा

आंतरराष्ट्रीय वितरण प्रणाली सविस्तर स्पष्ट करा.

प्रश्न 4) गृहीततथ्य / गृहीत अनुमान म्हणजे काय? चांगल्या गृहीत तथ्याची वैशिष्ट्ये विशद करा. [20]

किंवा

आंतरराष्ट्रीय बाजारपेठेवर परिणाम करणारे स्थूल समग्रलक्षी घटक स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) विक्री अंदाज
- ब) प्राथमिक आणि द्वितीय माहिती संकल्पन
- क) आंतरराष्ट्रीय जाहिराती
- ड) भारतीय निर्यातदारांना शासनाकडून पुरविली जाणारी आर्थिक प्रलोभने



Total No. of Questions : 6]

SEAT No. :

P2682

[Total No. of Pages : 3

[5519]-Ext.-812

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

ADVANCED ACCOUNTING AND TAXATION (Paper - IV)

Recent Advances in Accounting & Taxation and Auditing  
and Case Studies.

(2015 Pattern) (Optional)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) Attempt any two questions from Section II.
- 2) Figures to the right indicate full marks.
- 3) Neat diagrams must be drawn wherever necessary.
- 4) Use of non-programmable calculator is allowed.
- 5) Assume suitable data, if necessary.

**SECTION - I**

**Q1)** Explain various provisions of set off and carry forward of losses in detail. [15]

OR

Write a detail note on use of computer as a tool in Audit. [15]

**Q2)** Explain various steps of Audit process in detail. [15]

OR

Write a detail note on Goods and Service tax. [15]

**Q3)** Write short notes on (any 2) : [20]

- a) Creative Accounting.
- b) Accounting for Human Resources.
- c) Lease Accounting.
- d) IFRS (International Financial Reporting Standards)

**P.T.O.**

## SECTION - II

(Attempt any two questions from the following three)

- Q4)** a) Mrs. Shridevi Kapoor has claimed following expenses as deduction under the head Profit and Gains from Business, discuss and determine the eligibility of same for the assessment year 2018-19 : **[15]**
- i) Salary includes payment of Rs. 40,000 to daughter of Mrs. Shridevi, out of which Rs. 5,000 is excessive as compared to other employees of same category.
  - ii) Written down Value of the block of furniture as on 1.4.2017 is Rs. 9,000. The entire block was sold for Rs. 6,000. The loss of Rs. 3,000 was debited to Profit & Loss Account.
  - iii) Payment made to suppliers includes Rs. 10,000 in cash, Rs. 25,000 by bearer cheque and Rs. 40,000 by cross cheque.
- b) Point out whether the following are to be treated as cost of fixed asset or not : **[10]**
- i) Wages paid for erection of machinery.
  - ii) Designing cost of Machinery.
  - iii) Penalty payable to a supplier of machine for delayed payment.
  - iv) General overheads of the company.
  - v) Trial run expenses of the Machinery.
- Q5)** Comment on the following cases, referring necessary situations of relevant law, case laws and other supporting evidence and calculations if any.
- a) Alfa Ltd. Pune purchased machinery of Rs. 10,00,000 on installment basis. During the current year company paid Rs. 5,00,000 as installment and Rs. 1,00,000 as interest thereon. In current year depreciation charged on machinery by company @ 20% is Rs. 1,00,000 on Rs. 5,00,000. Comment. **[8]**
  - b) Happy Ltd. acquired 40% of Equity Share Capital and 20% of Preference Share Capital of Sad Ltd. during the year. The auditor of the company wants that Happy Ltd. should prepare consolidated financial statements as it is Listed Company. Comment. **[7]**

c) In the following cases discuss with reason the allowable deduction under section 80 for the assessment year 2018-19 : [10]

- i) Mrs. Gayatri repaid higher education loan of her son Rs. 60,000 including Rs. 25,000 as interest during the year.
- ii) Ms. Aishwarya received interest on bank term deposit Rs. 25,000, Interest on postal saving bank account Rs. 5,000 and on State Bank Saving Account Rs. 10,000.

**Q6)** You have been furnish with the financial information of Religare Ltd. as under. [25]

Balance Sheet as on 31<sup>st</sup> March 2018

Liabilities	Amount	Assets	Amount
Equity Share Capital (Rs. 100 each)	10,00,000	Land and Building	6,40,000
Profit & Loss	4,50,000	Plant & Machinery	3,60,000
12% Debentures	3,00,000	Cash Balance	60,000
Sundry Creditors	2,00,000	Sundry Debtors	3,40,000
Bills Payable	50,000	Stock	4,80,000
		Prepaid Insurance	20,000
		Bank Balance	1,00,000
	20,00,000		20,00,000

Calculate following Ratios and interpret it :

- a) Current Ratio
- b) Quick Ratio
- c) Debt to Equity Ratio
- d) Inventory to Working Capital Ratio
- e) Current Assets to Fixed Assets Ratio



Total No. of Questions : 5]

SEAT No. :

**P2683**

[Total No. of Pages : 4

**[5519]Ext.-813**

**M.Com. (Part - II) (Semester - IV) (For External)**

**COMMERCIAL LAWS & PRACTICES**

**Recent Advances in Commercial Laws and Practices and**

**Case Studies**

**(2015 Pattern) (Group - E)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the Duties, Powers and Function of Commission prescribed under Competition Act. **[20]**

OR

Define "Limited Liability Partnership". Explain the nature of Limited Liability Partnership under Limited Liability Partnership Act.

**Q2)** Explain the Offences & Penalties prescribed under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act. **[20]**

OR

State the provisions for making an appeal to an Appellate Tribunal having jurisdiction in the matter prescribed under the Recovery of Debts Due to Banks and Financial Institution Act.

**Q3)** Write short notes on: (Any two) **[10]**

- a) Acts taking place out of India under Competition Act
- b) Dissolution of Limited Liability Partnership
- c) Central Registry
- d) Powers of Tribunal under the Recovery of Debts Due to Banks and Financial Institutions Act

**P.T.O.**

**Q4)** Magic India Ltd. is the leading manufacturer of toothpaste, toothbrush, mouthwash etc. The different types of product of the company are sold under the brand names of the company. The company enjoy considerable goodwill and the reputation in the market. Maxim Ltd. (Respondent) is also a manufacturer of various brands of toothpaste and toothbrush is one of the competitors of the Magic India Ltd. The Magic India Ltd. holds and owns more than 170 active patents granted by Government of India. under patent Act. The Magic India Ltd. argued that the Maxim Ltd. has wrongfully and illegally copied and materially utilized patented information resulting in infringement of the said patent of the petitioner.

The Maxim Ltd. claimed that it is multinational company manufacturing toothpaste from last 60 years. The patent in question is new one. The validity of which is in dispute. The Magic India Ltd. has been granted an injunction in this stage.

Discuss the case in detail with reference to Patent Act. [25]

**Q5)** Mr. Sharma is a scientist in a Research Center. He discussed a Scientific principle with his colleagues. One of the colleagues Mr. Rao used the principle and invented working device based on the same principle. Another colleague Mr. Pendse who was instrumental in suggesting the manner of putting in place the arrangement of the mechanical device claimed himself that he is true and first inventor and applied for patent. [25]

Discuss in detail.

- a) The relevant provisions of patent law.
- b) Is Mr. Pendse entitled to apply for the patent or not?
- c) If not, who out of the three can apply for the patent?



Total No. of Questions : 5]

P2683

**[5519]Ext.-813**  
**M.Com. (Part - II) (Semester - IV) (For External)**  
**COMMERCIAL LAWS & PRACTICES**  
**Recent Advances in Commercial Laws and Practices and**  
**Case Studies**  
**(2015 Pattern) (Group - E)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) स्पर्धात्मक कायद्या अंतर्गत आयोगाची कर्तव्ये, अधिकार आणि कार्ये स्पष्ट करा. [20]

किंवा

“मर्यादित जबाबदारी भागीदारी संस्था” ची व्याख्या द्या. मर्यादित जबाबदारी भागीदारी संस्थेचे स्वरूप ‘मर्यादित जबाबदारी भागीदारी कायद्या’ अंतर्गत स्पष्ट करा.

प्रश्न 2) आर्थिक मालमत्ता गुंतवणूक आणि पुनर्गुंतवणूक आणि सुरक्षा हितसंबंध अंमलबजावणी कायद्या अंतर्गत गुन्हे आणि दंड विषयक विहित बाबी स्पष्ट करा. [20]

किंवा

बँक आणि आर्थिक संस्था येणी वसुलीविषयक कायद्या अंतर्गत न्यायाधिकरण अंमलबजावणी बाबतचे कार्यक्षेत्र संदर्भात अपील करण्याविषयी तरतुदी स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) स्पर्धात्मक कायद्या अंतर्गत भारताबाहेर त्याबद्दल्यात जागा घेणारे कायदे.  
ब) मर्यादि जबाबदारी भागीदारी संस्थेचे विसर्जन  
क) मध्यवर्ती नोंदणी  
ड) बँक आणि आर्थिक संस्था येणे वसुलीविषयक कायद्या अंतर्गत न्यायाधिकरणाचे अधिकार



प्रश्न 4) मॅजिक इंडिया लि. हि कंपनी टूथपेस्ट, टूथब्रश, माऊथवॉश ई. उत्पादनातील अग्रगण्य कंपनी आहे. कंपनीची विविध उत्पादने संबंधित कंपनीच्या नावावर विकली जातात. कंपनीची बाजारपेठेत उत्तम ख्याती असून बाजारपेठेत नावलौकिक आहे.

मॅक्सिम लि. (प्रतिवादी) हि सुद्धा याच प्रमाणे विविध उत्पादने बनवीत असते व मॅजिक इंडिया लि. व मॅक्सिम लि. या दोन कंपनीची परस्परात स्पर्धा आहे.

पेटंट ऍक्ट नुसार भारत सरकारची 170 पेक्षा अधिक पेटंट मॅजिक इंडिया लि. कडे आहेत. मॅजिक इंडिया लि. कंपनीच्या म्हणण्यानुसार मॅक्सिम लि. कंपनीने चुकीने व बेकायदेशीर मार्गाने मॅजिक इंडिया लि. कंपनीच्या उत्पादनाची नक्कल केली असून पेटंट संदर्भातील माहितीचा वापर केला. त्यामुळे मॅजिक इंडिया लि. कंपनीचे नुकसान झाले आहे.

मॅक्सिम लि. कंपनीने असा दावा केला कि ती बहुराष्ट्रीय कंपनी असून 60 वर्षांपासून बाजारपेठेत आहे. ज्या पेटंट बदल तक्रार आहे ते पेटंट नवीन आहे, त्याची वैधता वादात आहे. मॅजिक इंडिया लि. कंपनीच्या संदर्भात अनुकूल आदेश प्राप्त झाला आहे.

पेटंट कायद्या संदर्भात सदर केस ची सविस्तर चर्चा करा.

[25]

प्रश्न 5) मि. शर्मा एका संशोधन केंद्रामध्ये शास्त्रज्ञ आहेत. त्यांनी आपल्या सहकाऱ्यांसोबत एका शास्त्रीय मूलतत्वाची चर्चा केली. त्यांच्या सहकाऱ्यांपैकी मि. राव यांनी त्या मुलतत्वाचा अवलंब करून त्याच्या आधारे एका उपकरणाचा शोध लावला. त्यांचे दुसरे सहकारी मि. पेंडसे हे साधनीक असून त्यांनी त्या उपकरणाच्या अंतरिक्ष उड्डाणासाठी यांत्रिक कार्य पद्धतीचे निर्देशन केले. त्यामुळे त्या उपकरणाचे ते खरे प्रथम संशोधक आहेत, असा दावा करून पेटंट मिळवण्यासाठी त्यांनी अर्ज केला आहे.

सविस्तर चर्चा करा.

[25]

अ) पेटंट कायद्याच्या पेटंट मिळवण्यासाठीच्या तरतुदी

ब) मि. पेंडसे यांना पेटंट साठी अर्ज करण्याचा अधिकार आहे किंवा नाही?

क) जर नसेल तर, त्या तिघांपैकी पेटंट साठी कोण अर्ज करू शकेल?



Total No. of Questions : 6]

SEAT No. :

**P2684**

[Total No. of Pages : 3

**[5519]-Ext.-814**

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

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Recent Advances in Cost Accounting and Case Studies in**

**Cost and Works Accounting**

**(2015 Pattern) (Special Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) Attempt all questions from Section I.*
- 2) Attempt any two questions from Section II.*
- 3) Use of calculator is allowed.*
- 4) Figures to the right indicates full marks.*

**SECTION - I**

**Q1)** Describe in brief the nature and objectives of CAS-08 to 10. **[15]**

OR

Explain in brief the nature and scope of CAS-05 and 07. **[15]**

**Q2)** State the important elements of productivity Audit. **[15]**

OR

Define Productivity Audit. State the problems in conducting Productivity Audit. **[15]**

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

- a) Goods and Services Tax (GST)
- b) Role of e-Costing.
- c) Write note on CAS-02 and 03.
- d) Objectives and functions of the Cost Accounting Standard Board.

**P.T.O.**

## SECTION - II

(Attempt any two)

**Q4) Case No. 1:** **[25]**

A company works 50 weeks in a year. For a certain part, included in the assembly of several parts, there is an annual demand of 10000 units. This part may be obtained from either an outside supplier or a subsidiary company. The following data relating to the part are given below :

Particulars	From outside supplier	From subsidiary company
Purchase price per unit	12	13
Cost of placing order	10	10
Cost of receiving	20	15
Storage and all carrying costs, including capital cost per unit per annum	2	2

You are working in a Costing Department as a head, give your recommendation regarding :

- a) What purchase quantity for which source would you recommend?
- b) What would be the minimum total cost?

**Q5) Case No. 2:** **[25]**

The following information are available from the records of Riddhi Enterprises as at 31<sup>st</sup> March, 2017 and 31<sup>st</sup> March, 2018 :

Particulars	31 <sup>st</sup> March 2017 (Rs. In Lakhs)	31 <sup>st</sup> March 2018 (Rs. In Lakhs)
Sales	150	200
Profit	30	50

As a Costing Expert Riddhi Enterprises has asked you to determine the following :

- a) P/V ratio and total fixed expenses.
- b) Break-even level of sales.

- c) Sales required to earn profit of Rs. 90 lakhs.
- d) Profit or loss that would arise if the sales were Rs. 280 lakhs.
- e) Margin of safety if sales is Rs. 300 lakhs.

**Q6) Case No. 3 :**

**[25]**

Explain with examples the following concepts :

- a) Transfer pricing.
- b) Target costing.
- c) Modern techniques of inventory control.
- d) Value analysis.
- e) Types of material variances.



Total No. of Questions : 4]

SEAT No. :

**P5113**

[Total No. of Pages : 4

**[5519]Ext.-815**

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

**CO-OPERATION AND RURAL DEVELOPMENT**

**Recent advances and Case Studies in Co-Operation**

**(2015 Pattern) (Special Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1) Answer any two of the following : [30]**

- a) Describe various issues of Economical viability of Co-operative institutions in India.
- b) Co-operative organization fulfill their social responsibilities - Discuss.
- c) Explain the impact of globalization on co-operative institutions in India.

**Q2) Answer any two of the following : [30]**

- a) Which new management technologies should co-operatives adopt to meet the global challenges.
- b) Describe the role of six sigma in quality enhancement of Co-operatives.
- c) "The policies of the government and the practices followed by Co-operatives have created many problems -Explain .

**Q3) Write Short Notes (any two) : [10]**

- a) Problems of Sick Co-operatives units
- b) Importance of Social Responsibilities
- c) Challenges of global competition before Co-operatives.
- d) Significance of Agricultural credit Co-operatives.

**P.T.O.**

**Q4)** Analyse the following case and answer the questions.

**[30]**

Shri Ram is a sugar Co-operative industry. The industry having 100 workers. Earlier the Co-operative industry had in its employment a sweeper, who maintained the cleanliness of the entire industry including that of the toilets. This sweeper resigned for personal reasons and in a hurry. The personnel officer employed a new sweeper.

The new sweeper worked diligently. But the day he was asked to clean the toilets, he refused to do so. He said he was prepared for do any except cleaning of the toilets. In the mean while, the workers had joined the trade union.

The personnel officer called the union leaders for discussion on the problem to resolve the impasse. The union leader contended that the workman was employed as a 'Sweeper' and not as a "wet sweeper". While joining work he was not told that he would have to clean toilets. He was a diligent worker. But he was not prepared to do demeaning work like cleaning toilets. The management was asked to employer. to employ another "Wet sweeper only for cleaning the toilets.

The management contended the hygiene is very important in the sugar co-operative industry the earlier sweeper had done all the work including cleaning toilets. Employing an additional "Wet sweeper" was beyond the financial Capacity of the industry and any way there was not enough work to be given to him throught the day.

Questions :

- a) What do you think of the manner in which the new sweeper was recruited?
- b) what do you say about attitude of the union, the new sweeper and the personnel officer in this case.
- c) What is the way out to solve impasse?



Total No. of Questions : 4]

P5113

[5519]Ext.-815

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

CO-OPERATION AND RURAL DEVELOPMENT

Recent advances and Case Studies in Co-Operation

(2015 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा. [30]

- अ) भारतातील सहकारी संस्थांच्या आर्थिक व्यवहार्यतेचे विविध मुद्दे स्पष्ट करा.
- ब) ‘‘सहकारी संस्था सामाजिक जबाबदारी पुर्ण करतात’’. चर्चा करा.
- क) भारतातील सहकारी संस्थांवरील जागतिकीकरणाचे परिणाम स्पष्ट करा.

प्रश्न 2) खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा. [30]

- अ) जागतिक आव्हाने पेलण्यासाठी सहकारी संस्थांनी कोणत्या नवीन व्यवस्थापकीय तंत्राचा अवलंब केला पाहिजे?
- ब) सहकारी संस्थांच्या दर्जात्मक सुधारणेमधील सिक्स-सिग्मा (six-sigma) ची भूमिका स्पष्ट करा.
- क) ‘‘शासकीय धोरणे आणि सहकारी संस्थांची अवलंबिलेल्या व्यवहार पध्दतीमुळे अनेक प्रश्न निर्माण झालेले आहेत – स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) आजारी सहकारी संस्थांच्या समस्या.
- ब) सामाजिक जबाबदारीचे महत्व.
- क) सहकारा समोरील जागतिक स्पर्धेने निर्माण केलेली आव्हाने.
- ड) कृषी सहकारी पतपूरवठा संस्थांचे महत्व.

प्रश्न 4) पुढील केसचे विश्लेषण करून प्रश्नांची उत्तरे द्या.

[30]

श्रीराम हा एक साखर उद्योग आहे. या उद्योगामध्ये 100 कामगार आहेत. या अगोदर या सहकारी उद्योगामध्ये एक झाडूवाला कामाला होता, तो पूर्ण उद्योगाची स्वच्छता करत असे तसेच स्वच्छता गृहाची सुध्दा सफाई करत असे. या झाडूवालाने स्वतःच्या व्यक्तिगत कारणास्तव राजीनामा दिला आणि घाईने निघून गेला.

नवीन झाडूवाला प्रामाणिकपणे काम करत होता. परंतु एके दिवशी त्याला स्वच्छतागृहाची सफाई करण्यास सांगितले, परंतु त्याने हे काम करण्यास नकार दिला. स्वच्छता गृहाची सफाई सोडून बाकी कोणतेही काम करण्याची तयारी त्याने दर्शविली होती. दरम्यानच्या काळात त्याने कामगार संघटना जाईन केली/कामगार संघटनेचा सभासद झाला.

कामगार अधिकाऱ्याने या प्रश्नांचा गुंता सोडविण्यासाठी संघटनेच्या नेत्याला चर्चेला बोलाविले. संघटनेच्या नेत्याने सांगितले की या कामगाराची नेमणूक झाडूवाला म्हणून झाली आहे स्वच्छता करण्यासाठी नाही. तसेच कामावर हजर होतांना स्वच्छतागृहाची सफाई करावी लागेल असे त्याला सांगितले नव्हते. तो प्रामाणिक कामगार आहे. परंतु हलक्या स्तरावरील काम करण्याची त्याची तयारी नाही. केवळ स्वच्छतागृहाची स्वच्छता करण्यासाठी वेगळ्या कर्मचाऱ्याची नियुक्ती करावी असे व्यवस्थापनाला सांगितले. या वादामध्ये योग्य तोडगा निघाला नाही तर संपावर जाण्याची धमकी संघटनेने दिली.

अन्य साखर कारखान्यांमध्ये आरोग्य हे महत्वाचे असते. अशी भावना व्यवस्थापनाची होती. या अगोदरचा झाडूवाला इतर स्वच्छतेबरोबर स्वच्छतागृहाची स्वच्छता करित होता. नवीन स्वच्छता कामगाराची नियुक्ती करणे उद्योगाच्या आर्थिक आवाक्याबाहेरचे होते. तसेच संपूर्ण दिवसभरात त्याला देण्यासाठी पुरेसे कामही नव्हते.

प्रश्न :

- अ) नवीन झाडूवालाने नेमणूक करताना वापरलेल्या पध्दतीबाबत आपले काय मत आहे ?
- ब) कामगार संघटना, नवीन झाडूवाला आणि कामगार अधिकाऱ्याच्या (personnel officer) मानसिकतेबद्दल आपले मत सांगा.
- क) या केस मधील गुंता कसा सोडविता येईल ?





Total No. of Questions : 5]

SEAT No. :

**P2685**

[Total No. of Pages : 4

**[5519]Ext.-816**

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

**BUSINESS PRACTICES & ENVIRONMENT (Special Paper - IV)**

**Recent Advances in Business Practices, Environment and  
Case Studies  
(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain in detail :

**[20]**

- a) Agro processing and
- b) Retail policy in connection with Industrial Investment and Infrastructure Policy of Maharashtra.

OR

Write a detailed note on 'Rajeev Gandhi Udyami Mitra Scheme'.

**Q2)** State and explain nature and importance of corporate governance.

**[20]**

OR

- a) What are the new trends in service sector?
- b) What is the scope for entrepreneurship in service sector?

**Q3)** Explain in detail the role played by government in entrepreneurship development.

**[20]**

OR

Government has appointed you specially for the rural development of Thakkarwadi. You are asked to develop agro-tourism there. How would you do it?

**P.T.O.**

**Q4)** Write a detailed note on project direction, co-ordination and control. [20]

OR

Explain in detail -

- a) Marketing Assistance and
- b) Urban Haat

**Q5)** Write short notes on : (Any two) [20]

- a) Project identification
- b) Network Analysis
- c) Nominee Director's role
- d) Dot-com entrepreneurship



Total No. of Questions : 5]

P2685

**[5519]Ext.-816**  
**M.Com. (Part - II) (For External)**  
**BUSINESS PRACTICES & ENVIRONMENT (Special Paper - IV)**  
**Recent Advances in Business Practices, Environment and**  
**Case Studies**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) महाराष्ट्राच्या औद्योगिक गुंतवणूक आणि पायाभूत सुविधा धोरणाच्या संदर्भात [20]

- अ) कृषि प्रक्रिया आणि  
ब) किरकोळ उद्योग धोरण विस्ताराने स्पष्ट करा.

किंवा

‘राजीव गांधी उद्यमी मित्र योजना’ यावर सविस्तर टिप लिहा.

प्रश्न 2) उद्योग नियमनाचे स्वरूप आणि महत्व सांगून स्पष्ट करा. [20]

किंवा

- अ) सेवा क्षेत्रातील नवे प्रवाह कोणते आहेत?  
ब) सेवा क्षेत्रात उद्योजकतेला काय वाव आहे ते सांगा.

प्रश्न 3) उद्योजकता विकासात शासनाने बजावलेली भूमिका विस्ताराने स्पष्ट करा. [20]

किंवा

ठक्करवाडीच्या ग्रामीण विकासाकरिता शासनाने तुम्हाला विशेषत्वाने नेमलेले आहे. तेथे तुम्हाला कृषि पर्यटन विकसित करण्यास सांगण्यात आले आहे. ते तुम्ही कसे कराल?

प्रश्न 4) प्रकल्प संचलन, समन्वय आणि नियंत्रण यावर सविस्तर टीप लिहा.

[20]

किंवा

विस्ताराने स्पष्ट करा -

- अ) विपणन साहाय्य
- ब) नागरी बाजार

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[20]

- अ) प्रकल्प शोध
- ब) जाळे विश्लेषण
- क) प्रतिनिधी संचालकाची भूमिका
- ड) डॉट. कॉम उद्योजकता



Total No. of Questions : 5]

SEAT No. :

**P2686**

[Total No. of Pages : 4

**[5519]Ext.-817**

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

**BUSINESS ADMINISTRATION**

**Recent Advances in Business Administration and Case Studies  
(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**PART - I**

**Q1)** What is Total Quality Management? Explain the benefit of Total Quality Management. **[20]**

OR

What is turn around Management? Explain the steps involved in turn around management.

**Q2)** What is Merger in business? Explain the role and importance of merger in Business. **[20]**

OR

What do you mean by ERP? Explain the concept and features of Enterprise Resource Planning in business.

**Q3)** Write short notes : (Any two) **[10]**

- a) Restructuring of Business
- b) Global Management system across
- c) Cross cultural management
- d) Six sigma techniques

**P.T.O.**

## PART - II

Solve case from following

**Q1) Case Study No. 1. [25]**

Ms.Sonali was working as an accountant Assistant in ED (I) ltd.as small scale manufacturing unit. Due to slowdown, her company declared layoff ,due to which she had to be away from her present job. She got another job in a similar company which was at a distance of 60 km. from the present workplace. However, the salary offered was much below her present compensation.

After about nine months hence she was again invited to resume her duties by her former employer .Surprisingly, she refused to rejoin the former company and preferred to be with the newly joined organization. In an informal discussion with her, she justified her decision on the following grounds

- a) Less interference by the immediate supervisor in routine work.
- b) Extreme co-operation by the bossed.
- c) Fair and just treatment.
- d) Opportunity to grow with the organization etc

**Q2) Case Study No. 2. [25]**

The case examines the diversity and talent management practices of the US-based IBM, the leading IT company in the world. IBM figured in the fortune magazine's list of 'America most Admired companies' in the 2015. It was appreciated for recruiting people the best talent across the world. IBM actively encouraged recruiting people from various social and cultural backgrounds irrespective of their age, sex or physical status. In the same year, IBM had developed a talent marketplace to effectively manage its workforce. The marketplace supported employees to find the most suitable job across different organizational units within the company. Experts felt that the talent management initiative of IBM would help it to gain competitive advantages in the long run talent is the key different in the IT industry.

ISSUES :

- a) To provide an understand of diversity and its significances at the work place.
- b) To provide insights on how an organization can leverage diversity to gain competitive advantage.
- c) To understand the concept of talent management and its importance.
- d) To provide insight into how talent management initiative can complement an organization's recruitment and retention policy.



Total No. of Questions : 5]

P2686

[5519]Ext.-817

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration and Case Studies

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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**PART - I**

प्रश्न 1) संपुर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? टी. क्यू. एम चे फायदे स्पष्ट करा. [20]

किंवा

पुनरुज्जीवन व्यवस्थापन म्हणजे काय? पुनरुज्जीवन व्यवस्थापनात असणारे टप्पे स्पष्ट करा.

प्रश्न 2) उद्योग विलिनिकरण म्हणजे काय? उद्योगामधील विलिनिकरणाची भूमिका आणि त्याचे महत्व स्पष्ट करा. [20]

किंवा

उपक्रम संसाधन नियोजन (ERP) म्हणजे काय? उपक्रम संसाधन नियोजनाची संकल्पना आणि वैशिष्ट्ये स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) उद्योगाची पुनःरचना  
ब) जागतिक व्यवस्थापन प्रणाली  
क) आंतर सांस्कृतिक व्यवस्थापन  
ड) सिक्स सिग्मा तंत्रे

## PART - II

प्रश्न 1) केस क्रमांक - 1

[25]

इडि (I) या लघु उद्योगामध्ये श्रीमती सोनाली या लेखाकर्म मदतनीस या पदावर काम करित होत्या. औद्योगिक मंदीमुळे उत्पादन कमी झाल्याने कंपनीने टाळेबंदी जाहीर केली त्यामुळे सोनाली यांना आपली नोकरी गमवावी लागली. पाठीशी अनुभव असल्याने त्यांना लगेचच दुसऱ्या कंपनीमध्ये नोकरी मिळाली. परंतु ती कंपनी सुमारे 60 किमी दूर होती व वेतन देखील सध्यापेक्षा बरेच कमी होते सुमारे 9 महिन्यांनंतर सोनाली यांना पूर्वीच्या कंपनीने पूर्वीच्याच पदावर रुजू होण्याची विनंती केली. तथापि सोनाली यांनी नकार दिला. त्यांच्याशी अनौपचारिक चर्चा केली असता त्यांनी खालील प्रतिक्रिया दिल्या.

- वरिष्ठांकरवी कमीतकमी हस्तक्षेप, निर्णय स्वातंत्र्य
- कमालीचे सहकार्य
- योग्य व न्याय वागणूक
- संघटनेच्या वाढीबरोबरच स्वतःच्या वाढीस वाव. इ.

प्रश्न 2) केस क्रमांक - 2

[25]

अमेरिका - स्थित आयबीएम (IBM) या माहिती व तंत्रज्ञान क्षेत्रात काम करणाऱ्या कंपनीमधील 'तज्ञ व्यवस्थापन पद्धती' व व्यावसायिक दिशा/मार्ग ठरविणेबाबत असून सदरची कंपनी आयटी क्षेत्रात जगभरात नवाजलेली कंपनी आहे. मी सन 2015 मध्ये फॉर्च्युन मासिकाने केलेल्या पाहणीमध्ये / सर्वेक्षणामध्ये अमेरिकेतील सर्वांचे स्तुतीला पात्र ठरलेली कंपनी ठरली. जगातील प्रतिभावंताची, कुशल कामगारांची नेमणूक व त्यांचे नोकरीतील सातत्य या साठी सदरची कंपनी ओळखली गेली (IBM) आयबीएम ने कामगार भरती करताना त्यांचे वय, लिंग वा शारिरिक क्षमता / पात्रता यांचा विचार न करता त्यांचे सामाजिक व सांस्कृतिक कार्यामध्ये काम करणाऱ्या वा पार्श्वभूमी असलेल्या व्यक्तींची नेमणूक केली. याच काळात कंपनीने मानवी संसाधनाचा योग्य वापर करण्यासाठी तज्ञाची व्यावसायिक ठिकाणे मार्गदर्शनासाठी सुरु केली. या मार्गदर्शन केंद्रामार्फत कंपनीमधीलच विविध विभागामध्ये आपणासाठी सर्वात योग्य अश्या विभागामध्ये काम शोधणे या कामगारांना साह्यभूत ठरेल. निरीक्षक/सल्लागारांचे आयबीएम मते कंपनीच्या 'तज्ञ व्यवस्थापन पद्धती' नुसार नैसर्गिक देणगी व प्रतिभा असलेले चांगल्या प्रकारचे मानव संसाधन कंपनीस भविष्य काळात प्राप्त होईल व तोच (IBM) व इतर कंपनीमधील (IT Company) फरक स्पष्ट करील.

प्रश्न :

- व्यावसायिक दिशा / मार्ग ठरवणे बाबत माहिती जाणून घेणे व कामाच्या ठिकाणी त्याचे असलेले महत्व समजावून सांगा.
- स्पर्धात्मक बाजारपेठेमध्ये जास्तीत जास्त फायदा मिळविणेसाठी व्यावसायिक संघटनेने व्यवसायातील मालाचा साठा करताना कोणत्या मार्गाचा अवलंब करावा यावर दृष्टीक्षेप टाका.
- 'तज्ञ व्यवस्थापन पद्धती' ही संकल्पना व तिचे महत्व समजावून घ्या.
- 'तज्ञ व्यवस्थापन पद्धती - धोरणामुळे औद्योगिक संघटनेतील कामगार नेमणूक व कामावर स्थित (टिकणे) याबाबतच्या धोरणास साह्यभूत ठरतो स्पष्ट करा.





Total No. of Questions : 6]

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**P2687**

[Total No. of Pages : 4

**[5519]Ext.-818**

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

**ADVANCED BANKING & FINANCE**

**Research Methodology and Case Studies (Special Paper - IV)  
(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is CAMELS an acronym of? "Good management takes care of remaining in CAMELS rating of any bank." Do you agree? Explain in detail. **[20]**

OR

Define the term Financial Institutional Investments (FII). State the activities allowed to Financial Institutional Investments (FII) by the RBI.

**Q2)** Explain the term Secondary Market. Explain in detail the procedure of trading in securities in stock exchange along with its regulations. **[20]**

OR

Explain in detail the various technological development in banking sector with special reference to delivery channels along with examples.

**Q3)** Write short notes (Any 2) : **[10]**

- a) Functions of stock exchange.
- b) Mobile Banking.
- c) Capital Adequacy Ratio.
- d) Role of Micro Finance.

**P.T.O.**

## Case Study (Attempt any 2)

### Case no :1

- 1) Mr. Sinha your valued customer approaches your bank for overdraft facility upto Rs. 20,000 in his current account. He offers following securities [25]
- His Life Insurance policy worth Rs 40,000.
  - A recurring account with a balance of Rs. 20,000 in his wife jointly with his daughter issued by another branch of your bank.
  - 200 shares of ABC Ltd in his daughter's name.

Answer the following questions in the light of the above case.

- Which security will you accept and why?
- What precautions would you take as a banker?
- List the documents which you would obtain for the advance?

### Case no. 2

[25]

- 2) A demand draft issued on one of your branch gets lost on transit before reaching the payee. The purchaser applied for refund. The payee is unwilling to join in the indemnity as a draft has not been received by him at all.

Answer the following questions from the above case :

- Define the term demand draft.
- How would you deal with the situation?
- Will the purchaser get return explain, with detailed explanation?

### Case no.3

[25]

- 3) Mr. Anand Joshi wants to take loan from Bank of Maharashtra. Bank of Maharashtra ask him to provide security against the loan. In this reference explain the following situations -
- Mr. Anand provides fixed deposit receipt issued to him by Bank of Maharashtra as a security.
  - Mr. Anand provides gold jewellery owned by him as a security.
  - Mr Anand provides his life insurance policy as a security.
  - Mr Anand provides company's share certificates as a security.
  - Give two reasons for providing security against loans extended by banks.



Total No. of Questions : 6]

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

ADVANCED BANKING & FINANCE

Research Methodology and Case Studies (Special Paper - IV)

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न आवश्यक आहेत. (केस स्टडीसह)  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
3) संदर्भासाठी मूळ इंग्रजी प्रश्न पत्रिका पहावी.

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प्रश्न 1) CAMELS हा कोणत्या बहुशब्दीय नावातील सुरुवातीच्या शब्दांचा शब्दसमूह आहे? “बँकांचे चांगले ‘व्यवस्थापन’ बँकाना दिल्या जाणाऱ्या CAMELS च्या इतर दर्जांची (श्रेणींची) काळजी घेते” आपण याच्याशी सहमत आहात काय? सविस्तर स्पष्ट करा. [20]

किंवा

वित्तीय संस्थात्मक गुंतवणुकदार (FII) संज्ञेची व्याख्या द्या. रिझर्व्ह बँक ऑफ इंडियाने वित्तीय संस्थात्मक गुंतवणुकदारांना कोणते कार्य करण्याची परवानगी दिलेली आहे.

प्रश्न 2) दुय्यम बाजाराची संकल्पना स्पष्ट करा. शेअर बाजारात रोखे व्यापार हाताळण्याची पद्धती त्यावर असणाऱ्या नियमांनुसार स्पष्ट करा. [20]

किंवा

बँकींग क्षेत्रातील विविध तांत्रिक विकासातील वितरणाचे मार्ग उदाहरणासहीत स्पष्ट करा.

प्रश्न 3) टीपा लिहा (कोणत्याही दोन) [10]

- अ) शेअर बाजाराची कार्ये  
ब) मोबाईल बँकींग  
क) भांडवल पुरेसे प्रमाण  
ड) सुक्ष्म वित्ताची भूमिका

केस स्टडी (कोणतेही दोन तीन पैकी सोडवा)

केस नं. - 1

तुमच्या बँकेतील महत्वाचे चालु खातेदार श्री सिन्हा रू 20,000 पर्यंत अधिकर्ष सवलत मिळण्यासाठी बँकेत आले त्यांनी खालील प्रतिभूति देऊ केल्या? [25]

अ) रू 40,000 किंमत असलेले जिवण विमा पत्र  
ब) तुमच्या बँकेतील दुसऱ्या शाखेत पत्नि आणि मुलगी यांच्या संयुक्त नावाने असलेले 20,000 रुपयांचे आवर्ती ठेव खाते.

क) अ.ब.क. मर्यादीत कंपनीचे तुमच्या मुलीच्या नावावरील 200 भाग प्रमाण पत्र

वरील केस दृष्टीस ठेवून खालील प्रश्नांची उत्तरे द्या : -

- आपण कोणती प्रतिभूती स्विकार कराल आणि का?
- बँकर म्हणून तूम्ही कोणती काळजी घ्याल?
- अग्रिम (Advances) म्हणून देताना तुम्ही कोणती कागदपत्रे द्याल याची यादी द्या.

केस नं. - 2

आपल्या एखाद्या शाखेत जारी झालेला मागणी धनाकर्ष अदाताला प्राप्त होण्यापुर्वीच गहाळ झाला. खरेदीदाराने मागणी पुर्ततेसाठी अर्ज केला. आदाता (Payee) नुकसान भरपाई साठी अजिबात इच्छा दर्शवित नाही. अशा परीस्थीतीत. [25]

खालील प्रश्नांची उत्तरे द्या.

- मागणी धनाकर्ष संकल्पनेची व्याख्या द्या.
- अशी परीस्थीती तुम्ही कशी हाताळाल?
- खरेदीदाराला त्याचे पैसे परत मिळतील का? या बद्दल सविस्तर माहिती सांगा.

केस नं. - 3

श्री आनंद जोशी यांनी बँक ऑफ महाराष्ट्राकडून कर्ज घ्यावयाचे आहे. बँक ऑफ महाराष्ट्राने त्यांच्याकडून कर्जासाठी प्रतिभूतीची मागणी केली. या संदर्भात पुढील बाबी संबंधी स्पष्टीकरण करा. [25]

- बँक ऑफ महाराष्ट्राने दिलेली मुदत ठेव पावती श्री आनंद यांनी प्रतिभूती म्हणून सादर केली.
- श्री आनंद यांनी स्वताःच्या मालकीचे सोन्याचे दागिने प्रतिभूती म्हणून सादर केली.
- श्री आनंद यांनी स्वताःचे जीवन विमा पत्र बँकेला प्रतिभूती म्हणून सादर केले.
- श्री आनंद यांनी कंपनीचे भाग प्रमाणपत्र बँकेला प्रतिभूती म्हणून सादर केले.
- बँक कर्जासाठी प्रतिभूती देण्या विषयी दोन कारणे सांगा.



Total No. of Questions : 5]

SEAT No. :

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[Total No. of Pages : 4

**[5519]Ext.-819**  
**M.Com. (Part - II) (For External)**  
**ADVANCED MARKETING (Paper - IV)**  
**Recent Trends in Marketing**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What do you mean by strategic marketing plan? List the factors to be considered while adopting a specific marketing strategy like the organization providing 4 G network services. **[10+10]**

OR

Explain the concepts of : **[5+5]**

- a) Sustainable marketing and
- b) Sustainable Development

Explain the related ethical issues for sustainable marketing, with suitable examples. **[10]**

**Q2)** Draw the suitable chart for strategic plan of Advertising and media planning. What are the advantages of strategic planning for advertising and media. **[10+10]**

OR

Explain the concept of digital marketing and search engine marketing. How the digital marketing is relevant in modern times? Explain with relevant examples. **[10+10]**

**Q3)** Explain the term social media marketing, with suitable examples. Explain the types of social media. **[10+10]**

OR

Explain the concept of 'Single Brand Retailing'.

Elaborate Maharashtra good policy for FDI in single Brand Retailing. (FDI - Foreign Direct Investment) **[10+10]**

**P.T.O.**

**Q4)** Explain 5 different services in modern times of marketing. **[20]**

OR

Explain the need of 'Integrated Marketing Communication' in modern times. **[20]**

**Q5)** Write short notes on : (Any two) **[2 × 10 = 20]**

- a) Social media mix.
- b) Importance of services to customer's satisfaction.
- c) Advertising and media planning
- d) Explain AIDA model.



Total No. of Questions : 5]

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**[5519]Ext.-819**  
**M.Com. (Part - II) (For External)**  
**ADVANCED MARKETING (Paper - IV)**  
**Recent Trends in Marketing**  
**(2015 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

- 
- प्रश्न 1)** व्यूहरचानात्मक विपणन योजना म्हणजे काय? 4G सेवा पुरवठादार, व्यावसायिकासाठी व्यूहरचानात्मक विपणन योजना निवडताना कोणकोणते घटक विचारात घेतले जातात? [10+10]  
किंवा  
अ) शाश्वत विपणन व  
ब) शाश्वत विकास या संकल्पना स्पष्ट करा. [5+5]  
शाश्वत विपणनाशी संबंधित नितीमूल्यात्मक समस्या सोदाहरण स्पष्ट करा. [10]
- प्रश्न 2)** जाहिरात व माध्यम नियोजनाचा व्यूहरचानात्मक आराखडा आकृतीद्वारे स्पष्ट करा. [10+10]  
जाहिरात व माध्यम व्यूहरचानात्मक नियोजनाचे फायदे स्पष्ट करा.  
किंवा  
'अंकिय विपणन' व 'संगणकीय शोध यंत्राद्वारे विपणन या संकल्पना स्पष्ट करा.  
अंकिय विपणन ही संकल्पना आधुनिक काळाशी कशा प्रकारे सुसंगत आहे हे योग्य त्या उदाहरणासह स्पष्ट करा. [10+10]
- प्रश्न 3)** 'समूह समाज माध्यम विपणन' ही संज्ञा सोदाहरण स्पष्ट करा. समूह समाज माध्यमाचे विविध प्रकार विशद करा. [10+10]  
किंवा  
'एकल व्यापारी चिन्हांद्वारे किरकोळ व्यापार' ही संकल्पना सोदाहरण स्पष्ट करा. एकल व्यापारी चिन्हांद्वारे किरकोळ व्यापाराशी संबंधित महाराष्ट्र राज्य सरकारचे थेट परकीय गुंतवणुकीबाबत असणारे धोरण विस्तृतपणे स्पष्ट करा. [10+10]

प्रश्न 4) विपणनाच्या आधुनिक काळातील कोणत्याही पाच सेवांचे वर्णन स्पष्ट करा. [20]

किंवा

आधुनिक काळात 'एकात्मिक विपणन संज्ञापणाची' गरज स्पष्ट करा. [20]

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन) [20]

अ) समूह समाज माध्यम मिश्र

ब) ग्राहकांचे समाधान आणि सेवांचे महत्व

क) जाहिरात व माध्यम नियोजन

ड) (AIDA) लक्ष, आवड, इच्छा व कृती हे परिमाण स्पष्ट करा.

