

Total No. of Questions : 3]

SEAT No. :

P7274

[Total No. of Pages : 6

[5805]Ext.-501
M.Com. (Part - I) (For External)
101-(A) : MANAGEMENT ACCOUNTING
(2013 Pattern) (Semester - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you meant by Management Accounting? Explain how it differs from other forms of accounting. **[15]**

OR

What is Responsibility Accounting? Explain objectives and limitations of Responsibility Accounting.

Q2) From following information prepare a statement showing the working capital requirements for 6,000 units of production - **[15]**

Selling Price Rs. 250/- per unit.

Raw Material Rs. 80/- per Unit, Direct Wages Rs. 60/- per unit & Overheads Rs. 50/- per unit.

Following other information is also available -

1. 20% of the output is sold against Cash and 6 weeks credit is allowed to customers.
2. Raw materials are in stock on an average one month whereas Finished goods are in warehouse for a period of 2 months.
3. Materials are in process on an average two weeks (Stage of completion Wages & Overheads 50%).
4. All purchases are made on credit basis. Suppliers allowed 6 weeks credit.
5. Lag in payment of Wages is 2 weeks.

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6. Lag in payment of Overheads is 1 month.
7. Estimated Cash and Bank Balance is to be equal to monthly cash sales
8. Add 10% for contingencies.

It is assumed that production is carried on evenly throughout the year, wages and overheads accrue similarly and a time period of 48 weeks is equivalent to year.

OR

Following information is provided by the management of ABC Limited, Pune for year ended 31st March, 2019 from which you are required to prepare Balance Sheet of the company.

Current Ratio	2.5: 1
Quick Ratio	1.5:1
Gross Profit Ratio	25%
Stock Turnover Ratio	6 times
Debt Collection Period	2 months
Fixed Assets to New Worth	0.80
Reserve & Surplus to Capital	0.50
Working Capital	Rs. 6,60,000/-

Q3) Balance Sheets of M/s Vijay Industries Limited as on 31st March, 2018 and 31st March, 2019 **[20]**

Liabilities	31-03-2018	31-03-2019	Assets	31-03-2018	31-03-2019
	Amt. in Rs.	Amt. in Rs.		Amt. in Rs.	Amt. in Rs.
Share Capital	12,00,000	15,00,000	Land & Building	5,00,000	7,50,000
General Reserve	5,00,000	2,80,000	Machinery	8,00,000	10,00,000
Profit and Loss A/c.	2,00,000	3,50,000	Furniture	1,20,000	1,08,000
8% Debentures	2,00,000	1,50,000	Trade Investments	2,80,000	1,40,000
S. Creditors	1,60,000	2,20,000	Inventory	2,50,000	2,95,000
Outstanding Expenses	15,000	20,000	S. Debtors	4,70,000	5,20,000
Provision for Taxation	60,000	90,000	Cash and Bank Balance	20,000	92,000
Proposed Dividend	1,20,000	3,00,000	Discount on Issue of 8% Debentures	15,000	5,000
	24,55,000	29,10,000		24,55,000	29,10,000

Additional information -

1. During the year Company issued bonus shares by utilizing the balance of General Reserve Account.
2. Out of Machinery one machine purchased for Rs. 1,20,000/- (written down value Rs, 60,000/-) was sold for cash at Rs. 58,000/-
3. Building was still under construction and hence no depreciation will be provided on it. All other fixed assets to be depreciated by 10% p.a.
4. During the year provision made for taxation amounted to Rs. 78,000/-
5. Trade Investments were sold at 40% premium.
6. 8% Debentures were redeemed during the year @ 10% premium.

Prepare Schedule of changes in working capital, Funds flow statement along with necessary working.

OR

Write Short Notes (Any Two) :

1. Scope of Management Accounting
2. Advantages and Disadvantages of Cash Flow Analysis.
3. Distinguish between Comparative Statement and Common Size Statement
4. Types of Financial Analysis.



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[5805]Ext.-501

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

**101-(A) : FINANCIAL ANALYSIS AND CONTROL
(2013 Pattern) (Semester - II) (Compulsory Paper)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Standard Data Actual Data of the Product Z is as follows : [15]

Particulars	Standard Data		Actual Data for 1,200 Units	
	Qty	Amount in Rs	Qty	Amount in Rs.
Material A	60 kg	Rs. 60/- per kg.	1,000 kg	Rs. 70/- per kg
Material B	40 kg	Rs. 200/- per kg.	750 kg	180/- per kg
Standard Output	80 Units			

Find out Material Cost Variance, Material Price Variance, Material Usage variance, Material Mix Variance and Material Yield Variance.

OR

A Company is considering purchase a machine. Two alternative machines are available having cost price of Rs. 5,00,000/- 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	40,000/-	1,00,000/-
2	1,60,000/-	3,00,000/-
3	4,00,000/-	3,00,000/-
4	2,00,000/-	1,00,000/-
5	1,50,000/-	1,00,000/-

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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

- a) Payback Period Method
- b) Average Rate on Average investment Method
- c) Net Present value method.

Q2) Following data is provided by the Costing Department of A Ltd. producing two Products X1 and X2 by using the same raw material.

Particulars	Product X1	Product X2
	Cost Per Unit Amt. in Rs.	Cost Per Unit Amt. in Rs.
Selling Price per Unit	600/-	800/-
Raw Material @ Rs. 20/-per kg.	180/-	280/-
Direct Labour @ Rs. 50/- per hr.	150/-	250/-
Direct Expenses	35/-	60/-
Variable Overheads	50% of Labour Cost	50% of Direct Expenses

Fixed Cost Rs. 8,50,000/-

Guide the management which product is profitable in following situations

[15]

- a) When Sales in units is limiting factor.
- b) When Sales in volume is key factor.
- c) When Raw Material is in short supply.
- d) When Direct Labour Hours are limiting factor.

If available raw material is 73,000 kg and maximum possible sale and production of each product is 5,000 units only. Find out the most profitable sales mix and ascertain profit from that sales mix.

OR

Following information is provided by the management of S limited from which you are required to prepare Cash Budget for the period April to June 2019.

Months	Cr. Sales in Rs.	Purchases in Rs.	Wages in Rs.	Factory Expenses in Rs	Other Expenses in Rs.	Depreciation in Rs.
February	12,00,000	6,00,000	1,00,000	50% of Wages	60,000	12,000
March	12,20,000	5,00,000	1,20,000	50% of Wages	64,000	12,000
April	10,00,000	5,50,000	1,00,000	50% of Wages	80,000	12,000
May	8,50,000	4,00,000	80,000	50% of Wages	85,000	12,000
June	10,00,000	4,50,000	1,00,000	50% of Wages	80,000	15,000

Additional Information -

1. 20% of the sales are on cash basis.
2. 50% of the Credit Sales are recovered in the next month and remaining after that month.
3. All purchases are on credit basis and supplier's provides credit of two month.
4. Wages are paid on 15 days in lag period.
5. Factory Expenses are paid on monthly basis whereas other expenses are paid in the same month.
6. Advance income tax of Rs. 40,000/- is to be deposited in the month of June, 2019.
7. Cash balance as on 1st April, 2019 Rs. 50,000/-.
8. It was a practice followed by the company to deposit cash in bank in excess of Rs.50,000/-

Q3) Write Short Notes on (Any Two) :

[20]

- a) Importance of Cost of Capital.
- b) Make or Buy Decision.
- c) Functional Budgets.
- d) Labour variances.



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M.Com. (Part - I)

102 - A : STRATEGIC MANAGEMENT

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the advantages and disadvantages of strategic planning. **[15]**

OR

Explain the factors of External Environment affecting business.

Q2) Explain the strategic role of Board of directors and Top Management. **[15]**

OR

Explain in detail the concept of Total Quality Management (TQM) and Six Sigma.

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

- a) Human Resource Strategy.
- b) Logistics Strategy.
- c) Evaluation of Strategic Alternatives.
- d) Resources Audit.



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Total No. of Questions : 3]

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M.Com. (Part - I)

102 - A : STRATEGIC MANAGEMENT

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) व्यूहरचना नियोजनाचे फायदे, तोटे स्पष्ट करा.

[15]

किंवा

बाह्य पर्यावरणाचे व्यवसायावर परिणाम करणारे घटक सांगा.

प्र.2) संचालक मंडळ आणि उच्च व्यवस्थापनाच्या व्यूहरचनात्मक भूमिकेचे स्पष्टिकरण करा.

[15]

किंवा

एकूण गुणवत्ता व्यवस्थापन आणि सिक्स सिग्मा या संकल्पनांवर सविस्तर माहिती लिहा.

प्र.3) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) मानवी संसाधन व्यूहरचना
- ब) वाहतूक विषयक व्यूहरचना
- क) व्यूहरचना पर्यायांचे मुल्यमापन
- ड) संसाधन अंकेक्षण

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Total No. of Questions : 3]

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M.Com. (Part - I)

102 - B : INDUSTRIAL ECONOMICS (Compulsory)

(2013 Pattern) (Semester - II)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Write measures adopted by the Indian Government to improve Industrial productivity. **[15]**

OR

State and Explain the factors affecting industrial Efficiency.

Q2) Explain role and problems of Public Sector Enterprises. **[15]**

OR

Explain the causes and Effects of Industrial Imbalance.

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

- a) Sargent Florences theory of Location.
- b) Significance of Industrial Economics.
- c) Industrial Location.
- d) Nature and scope of industrial Economics.



Total No. of Questions : 3]

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M.Com. (Part - I)

102 - B : INDUSTRIAL ECONOMICS (Compulsory)

(2013 Pattern) (Semester - II)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50]

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

प्र.1) औद्योगिक उत्पादकता सुधारण्यासाठी भारत सरकारने केलेले उपाय लिहा.

[15]

किंवा

औद्योगिक कार्यक्षमतेवर परिणाम करणारे घटक सांगा व स्पष्ट करा.

प्र.2) सार्वजनिक क्षेत्रातील उद्योगांची भूमिका व समस्या स्पष्ट करा.

[15]

किंवा

औद्योगिक असमतोलाची कारणे व परिणाम स्पष्ट करा.

प्र.3) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) स्थाननिश्चितीचा सार्जन्ट फ्लोरन्स यांचा सिद्धांत.
- ब) औद्योगिक अर्थशास्त्राचे महत्त्व.
- क) औद्योगिक स्थाननिश्चिती.
- ड) औद्योगिक अर्थशास्त्राचे स्वरूप आणि व्याप्ती.

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Total No. of Questions : 3]

SEAT No. :

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[Total No. of Pages : 8

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

103-A : ADVANCED ACCOUNTING & TAXATION

Group - A : Advanced Accounting

(Credit System) (2013 Pattern) (Semester - I) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Accounting Theory? Explain the approaches to Accounting Theory.[15]

OR

Write Short Notes (Any three).

[15]

- a) Role of Accounting Theory.
- b) Accounting Environment.
- c) Finance Lease.
- d) Generally Accepted Accounting Principles.
- e) Professional Development in Accounting in India.

Q2) The Balance Sheet of Pari Co. Ltd. discloses the following financial position as on 31st March 2022. [15]

Balance Sheet as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Issued Capital		Fixed Assets	5,00,000
40,000 Shares of Rs. 10 each fully paid	4,00,000	Current Assets	2,00,000
Capital Reserve	90,000	Goodwill	40,000
Profit & Loss A/c	20,000		
5% Debenture	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

On 31st March 2022 the fixed Assets was independently valued at Rs. 5,50,000 and Goodwill at Rs. 50,000. The net profit for the last three years were Rs. 51,600, Rs. 51,650 and Rs. 52,000 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%. Compute the value of company's share by-

- a) Net Assets Method.
- b) Yield Method

OR

P.T.O.

Unlucky Ltd. went into voluntary liquidation on 31st March 2022. The following are extracted from its books on that date. [15]

Balance Sheet as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Capital		Buildings	75,000
25,000 Equity Shares of Rs. 10 each	2,50,000	Plant & Machinery	1,05,000
		Stock-in-trade	47,500
Debentures (Secured by a floating charge)	1,00,000	Book Debts 37,500	
		Less-Provision 5,000	32,500
Bank over draft	15,000	Calls in arrears	50,000
Creditors	20,000	Cash in hand	5,000
		Profit & Loss A/c	70,000
	3,85,000		3,85,000

Plant & Machinery and Building are valued at Rs. 75,000 and Rs. 60,000 respectively. On realization losses of Rs. 7,500 are expected on stock. Book debts will realize Rs. 35,000. Calls in Arrears are expected to realize 90%. Bank overdraft is secured against Buildings. Preferential creditors for taxes and wages are Rs. 3,000 and Miscellaneous expenses outstanding Rs. 1,000. Prepare a statement of Affairs of the company.

Q3) P Ltd. is a holding company and Q Ltd. and R Ltd. are subsidiaries of P Ltd. Their Balance Sheets as on 31st March 2022 are given below. [20]

Liabilities	P Ltd. Rs.	Q Ltd. Rs.	R Ltd. Rs.	Assets	P Ltd. Rs.	Q Ltd. Rs.	R Ltd. Rs.
Share Capital	1,00,000	1,00,000	60,000	Fixed Assets	20,000	60,000	43,000
Reserves	48,000	10,000	9,000	Investments			
				Shares in Q Ltd.	95,000	-	-
				Shares in R Ltd.	13,000	53,000	
Profit & Loss A/c	16,000	12,000	9,000	Stock in Trade	12,000	-	-
R Ltd. Balance	3,000	-	-	Q Ltd. Balance	8,000	-	-
Sundry Creditors	7,000	5,000	-	Sundry Debtors	26,000	21,000	32,000
P Ltd. Balance	-	7,000	-	P Ltd. Balance	-	-	3,000
	1,74,000	1,34,000	78,000		1,74,000	1,34,000	78,000

The following particulars are given:

- The share capital of all companies is divided into shares of Rs. 10 each.
- P Ltd. held 8,000 shares of Q Ltd. and 1,000 shares of R Ltd.
- Q Ltd. held 4,000 shares of R Ltd.
- All these investments were made on 30th September 2021.
- On 31st March 2021 the position was shown below.

	Q Ltd.	R Ltd.
	Rs.	Rs.
Reserves	8,000	7,500
Profit and Loss A/c	4,000	3,000
Creditors	5,000	1,000
Fixed Assets	60,000	43,000
Stock in Trade	4,000	35,500
Sundry Debtors	48,000	33,000

You are required to prepare consolidated balance sheet of the group as on 31st March 2022.

OR

Following was the Trial Balance on 31st March 2022 of Mumbai branch of an English firm having Head Office in London: [20]

Particulars	Rs.	Rs.
Stock on 1.4.2021	12,600	-
Purchases & Sales	75,000	1,12,500
Debtors & Creditors	39,000	26,000
Bills Receivable & Bills Payable	10,400	9,100
Salaries & Wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at bank	28,990	-
London Account	-	33,200
	1,80,800	1,80,800

On 31st March 2022 the stock was valued at Rs. 32,500. The debit balance of the branch account in London books on March 31, 2022 was £ 2,680 and furniture account appeared at £ 350. On March 31, 2022, there was Cash-in-Transit Delhi to London amounting to Rs. 2,600. The rate of exchange on 31st March 2021 was Rs. 14 and on 31st March 2022 was Rs. 13. Average rate of 2022 was Rs. 12.

Prepare the Branch Trading and Profit and Loss Account and Balance Sheet in the Head Office book.



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

103-A : ADVANCED ACCOUNTING & TAXATION

Group -A : Specialized Areas in Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to right indicate full marks.*
- 3) *Give working notes whenever necessary.*
- 4) *Use of simple pocket calculator is allowed.*

Q1) Following is the Receipts and Payments Account and additional information of Ruby Jivandeep Hospital, Pune. Prepare Income and Expenditure Account for the year ending 31st March 2022 and the Balance Sheet as on that date. **[15]**

Receipts and Payments Account for the year ended 31st March 2022

Dr.			Cr.		
Receipts	Amount in Rs.	Amount in Rs.	Payments	Amt in Rs.	Amount in Rs.
To Balance b/d		12,000	By Medicines		20,000
To Subscription			By Honorarium to Doctors		1,50,000
2020-21	15,000		By Ambulance Maintenance		88,000
2021-22	1,90,000		By Hospital equipment purchased		60,000
2022-23	<u>30,000</u>	2,35,000	By Furniture purchased		50,000
To Donation		1,10,000	By Fixed deposit		2,00,000
To Life Membership Fees		50,000	By Balance c/d		1,39,000
To Hospital Receipts (revenue)		3,00,000			
		7,07,000			7,07,000

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Additional Information:

- a) Outstanding subscription for the year 2021-22 is Rs. 10,000.
- b) Hospital Equipment and Furniture were purchased on 1st October 2021 and both the assets were to be depreciated @ 20% p.a.
- c) Life Membership Fees are to be capitalized.
- d) Donations represents donation for building fund.
- e) Staff Salary for current year is outstanding Rs. 15,000.
- f) On 1st April 2021 the hospital had the following Assets and Liabilities: Land Rs. 5,00,000, Investment Rs. 1,00,000, Bank Loan Rs. 4,00,000 and Ambulance Rs. 2,05,000.
- g) Capital fund as on 1st April 2021 was Rs. 4,32,000.

OR

The Prasanna Roadways Ltd. Pune was registered with the Nominal Capital of Rs. 5,00,000 divided into 5,000 shares of Rs. 100 each. The ledger balances of the company on 31st March 2022 were as follows. Prepare Operating and Profit and Loss A/c and a Balance Sheet as on the date. [15]

Particulars	Rs.
Share Capital	5,00,000
5% Debentures	2,50,000
Debenture Interest	6,250
Final Dividend paid for 2020-21	50,000
Motor Vehicles	7,50,000
Traffic Earnings	3,00,000
Insurance	37,500
Debtors	12,500
Bad Debts	1,000
Driver's Wages	20,000
Printing and Stationery	2,000
Stock of fuel on 1.4.2021	20,000
Purchases of fuel	25,000
Taxes	2,500
Profit and Loss A/c (Credit Balance)	2,00,000
Stock of Tyres on 1.4.2021	17,500
Purchases of Tyres	15,000
Sundry Creditors	14,250
Goodwill	3,00,000
Bills Receivable	12,500
Bills Payable	22,500
Cash at bank	12,500
Cash in hand	2,500

Additional Information:

- a) The Stock of fuel on 31.3.2022 was Rs. 15,000 and Stock of Tyres was Rs. 10,000.
- b) Insurance prepaid is Rs. 7,500.
- c) Outstanding Driver's wages is Rs. 5,000.
- d) Depreciate Motor Vehicles @ 5% p.a.
- e) Interest Provided on Debentures for 6 months.

Q2) The Balance Sheets of A Ltd. and B Ltd. as on 31st March 2022 are as follows: A new company was formed named C Ltd. for purchasing the business of the above two companies as on that date. **[15]**

Balance Sheet as on 31st March 2022

Liabilities	A Ltd. Rs.	B Ltd. Rs.	Assets	A Ltd. Rs.	B Ltd. Rs.
Share Capital:			Buildings	21,000	12,000
3,000 shares of Rs. 10 each	30,000	-	Machinery	5,000	3,000
1,6000 shares Rs. 10 each	-	16,000	Motor Vehicles	2,000	-
General Reserve	16,000	-	Stock	12,000	15,600
Profit & Loss A/c	4,000	4,000	Debtors	16,400	4,200
5% Debentures	-	12,000	Cash	8,600	3,600
Creditors	15,000	6,400			
	65,000	38,400		65,000	38,400

The following are the terms of purchase of the business.

- a) Goodwill of A Ltd. and B Ltd. is to be valued at Rs. 16,000 and Rs. 6,000 respectively.
- b) All the Assets and Liabilities of A Ltd. are to be taken at their book values except Motor Vehicle which is valued at Rs. 6,000.
- c) All the Assets of B Ltd. are to be taken over at their book except Debtors and Cash but not the liabilities.
- d) The Debentures of B Ltd. are to be discharged at a premium of 5% by issuing them 9% Debentures of C Ltd. as part payment of purchase consideration.
- e) The balance of purchase price to B Ltd. and entire purchase price to A Ltd. is paid in Rs. 10 fully paid equity shares of C Ltd.

You are required to prepare:

- i) Statement of Purchase Consideration.
- ii) Ledger Accounts in the books A Ltd. and
- iii) Balance Sheet of C Ltd. as on 31.3.2022.

OR

The following was the Balance Sheet of Unlucky Ltd. as on 31st March 2022. A new company named 'Lucky Ltd.' is formed to take over the running business of Unlucky Ltd. [15]

Balance Sheet as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Share Capital		Land and Building	9,00,000
2,00,000 Equity Shares of Rs. 10 each fully paid	20,00,000	Plant and Machinery	4,80,000
Sundry Creditors	60,000	Sundry Debtors 2,10,000	
Bills Payable	40,000	Less : R.D.D. <u>10,000</u>	2,00,000
Contingent Liability: Workmen's Compensation Claim Rs. 8,000	-	Stock	1,00,000
		Cash at Bank	20,000
		Profit and Loss	4,00,000
	21,00,000		21,00,000

The scheme of reconstruction was agreed as follows:

- The new company to take over all the assets of the old company but not the liabilities.
- The new company was to purchase the goodwill of the business and the assets of the old company for the sum of Rs. 16,00,000 payable as to Rs. 14,00,000 by the issue of 2,80,000 Equity shares of Rs. 10 each, Rs. 5 per share credited as paid up and as to Rs. 2,00,000 in cash.
- The members of the new company were to pay in cash the balance of Rs. 5 per share due upon the shares issued to them.
- The expenses of reconstruction amounted to Rs. 6,000.
- Workmen's compensation claim was settled at Rs. 4,000.

Pass the necessary journal entries in the books of Unlucky Ltd.

Q3) Kumar Builders, Pune, undertake a contract for Rs. 10,00,000 of construction of a Hospital. The following is the information relating to the contract during the financial year 2022. **[10]**

	Rs.
Material issued to stores	2,00,000
Material Purchased	1,41,396
Labour	2,80,000
Outstanding Wages	17,500
Plant installed	60,000
Depreciation of Plant	16,000
Direct Expenses	12,668
Direct Expenses accrued	1,160
Overhead Charges	16,504
Material returned to stores	2,196
Work Certified	7,80,000
Work uncertified	18,000
Material at Site on 31.3.2022	7,532
Overhead Charges payable	18,500
Cash received from contractee	7,20,000

Prepare Contract A/c and Contractee's A/c for the year ended 31st March 2022.

Q4) Write short notes (Any Two): **[10]**

- a) VAT credit in case of Inputs/Supplies.
- b) Stock Brokers.
- c) Applicability of Service Tax.
- d) Corporate Dividend Tax.



Total No. of Questions : 5]

SEAT No. :

P7737

[Total No. of Pages : 4

[5805]-Ext.-504A

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

ADVANCED COST ACCOUNTING & COST SYSTEM

**(103A) Advanced Cost Accounting & (103B) Application of
Cost Accounting**

(2013 Pattern) (Special Paper - (III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) A) Fill in the blanks (Any Five) : [5]

- i) Expenditure over and above prime cost is known as _____.
 - a) Overhead
 - b) Factory cost
 - c) Cost of Sales
 - d) Cost of production
- ii) Basic objective of cost accounting is _____.
 - a) Tax compliance
 - b) Financial audit
 - c) Cost ascertainment
 - d) Profit analysis
- iii) Audit fess is a part of _____.
 - a) Works on cost
 - b) Selling overhead
 - c) Distribution overhead
 - d) Administration overhead
- iv) Productivity =
 - a) Input/Output
 - b) Output/Input
 - c) Output–Input
 - d) Input–Output
- v) The time for which the worker or machine or both remain idle due to the shortcomings of the management or workers is known as _____.
 - a) Excesstime
 - b) Idletime
 - c) Ineffective time
 - d) Work content

P.T.O.

- vi) Target pricing _____
- Is more effective when applied to mature, long-established products
 - Considers short-term variable costs and excludes fixed costs
 - Is often used when costs are difficult to control
 - Is a pricing strategy used to create competitive advantage?

B) State the following statements are true or false (Any Five) : [5]

- Cost objects may be jobs, products, or customers.
- A cost object is anything for which a cost measurement is desired.
- An actual cost is the cost incurred—a historical or past cost.
- Overheads are also known as indirect cost.
- Five steps are there in value chain analysis.
- Common methods of measuring Labour activity is Debit and Credit.

Q2) The net profit of X Co. Ltd. Appeared at Rs. 64,377 as per financial records for the year ended 31st March, 2014. The cost books, however, showed a net profit of Rs 86,200 for same period in scrutiny of the figures from both the sets of accounts revealed the following facts. [20]

Particulars	Rs.
Works overhead under recovered in costs	1560
Administration Overhead over recovered in costs	850
Depreciation charged in financial accounts	5,600
Depreciation recovered in costs	6250
Interest on investments not included in costs	4000
Loss due to obsolescence charged in financial accounts	2,850
Income tax provided in financial accounts	20,150
Bank interest and transfer fees in financial books	375
Stores adjustments (Credit in financial books)	237
Loss due to depreciation in stock values (Charged in financial accounts)	3,375

Prepare a statement showing the reconciliation between the figures of net profit as per cost accounts and the figure of net profit shown in the financial books.

Q3) A) Explain the Advantages and Limitation of cost Accounting. [10]

B) Apollo Ltd., Aurangabad, Provides the following particulars regarding a Repairs and Maintenance service Dept. For the Month ended 31st March, 2019. [15]

Particulars	Production depts.		Service Depts.	
	X	Y	A	B
Standard Labor Hours Required	1000	500	400	600
Actual Labor Hours Worked	800	400	300	500

The total expenses of Repairs and maintenance Dept. For the period amounted to Rs. 50,000 out of which Rs. 40000 was spent as marginal expenses. You are required to allocate the expenses of Repairs and Maintenance Dept. to the Production Depts. and Service Depts.

Q4) A) What is Job costing? State the Advantages and Limitation of job costing. [10]

B) The share of production and the cost-based fair price computed separated for a common product for each of the four companies in an industry are as follows : [15]

	Rs. Per unit			
	A	A	A	A
Share of production (%)	40%	25%	20%	15%
	Rs.	Rs.	Rs.	Rs.
Direct materials	15	18	17	19
Direct Labour	10	12	14	16
Depreciation	30	20	16	10
Other overheads	30	30	28	24
20% ROCE	63	43	35	23
Fair Price per unit	148	123	110	92

Capital employed per unit is worked out as follows :

Net fixed assets per unit	300	200	160	100
Working capital per unit	14	15	15	15
Total per unit	314	215	175	115

What should be the uniform price that should be fixed for the common product?

Q5) Write Short notes (Any Four) :

[20]

- i) Explain the Role of Management Accounting.
- ii) Objective Of Productivity Management.
- iii) Explain the Stages of product life cycle.
- iv) Explain the various types of Overhead.
- v) Explain the Classification of Labour.
- vi) Benefits of Value chain analysis.



Total No. of Questions : 3]

SEAT No. :

P7440

[Total No. of Pages : 4

[5805]-Ext.-505

M.Com. - I (External)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

104 - B : Costing Techniques and Responsibility Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is meant by 'Responsibility Accounting'? Explain in detail 'Return on Investment' (ROI) Method of measuring Divisional Performance. [15]

OR

Define and Explain the 'Uniform Costing'. Describe advantages and limitations of Uniform Costing. [15]

Q2) The statement given below gives the Flexible Budget at 60% capacity of Vishwaraj Cable Ltd; Satara. Prepare a tabulated statement giving the budget figures at 75% and 90% capacity where no indication has been given. Make your own classification of expenses between fixed, variable and semi-variable expenses. [15]

Particulars	60% Capacity (in ₹)
Prime Cost Materials	1,60,000
Depreciation	60,000
Productive Wages	40,000
Rent	12,000
Indirect Materials	48,000
Insurance of Machinery	12,000
Indirect Labour	40,000
Electric Power (40% Fixed)	8,000
Repairs and Maintenance (60% Fixed)	20,000

OR

Archana Chemicals, Karjat are using standard costing technique to control their cost. A standard estimates for basic materials of 1,000 units of a commodity is 400 kgs. @ ₹ 2.50 per kgs. During March, 2019 when, 2,000 units of a commodity are manufactured it is ascertained that 850 kgs. of materials are actually consumed @ ₹ 2.20 per kg. [15]

You are required to calculate material variances and verify your results.

- a) Material Cost Variance
- b) Material Price Variance
- c) Material Usage Variance

P.T.O.

Q3) a) Write a short notes on (any 2): **[10]**

- i) Types of Budget
- ii) Advantages of Inter Firm Comparison
- iii) Types of Responsibility Centres
- iv) Concept of Standard Costing

b) Swati India Ltd; Latur wants to avail overdraft facility with bank of India for the period October - December 2019 for meeting the orders. From the following particulars prepare a Cash Budget and find out the amount of overdraft facility required. **[10]**

2019 Months	Credit Sales ₹	Purchases ₹	Wages ₹
July	1,30,000	1,60,000	14,000
August	2,10,000	1,55,000	15,000
September	2,20,000	1,80,000	18,000
October	3,00,000	3,20,000	15,000
November	1,50,000	2,20,000	17,000
December	1,50,000	3,50,000	16,000

The credit sales are realised as below:

- i) 50% sales of the amount in the second month following, the sales two months.
- ii) 50% of the amount in the third month following, the sales three months.
- iii) The credit for purchases are paid in the month following the month of purchase.

The bank pass book showed a balance in the current account as on 30th September 2019 as ₹ 10,000.

OR

Priyanka India Ltd; Dhule provides following cost details from which you are required to calculate. **[10]**

- a) Labour Cost Variance
- b) Labour Rate Variance
- c) Labour Efficiency Variance

Standard Hours per unit of output	20 Hours
Standard Rate per hour	₹ 5
Actual Production during October, 2019	2,000 Units
Actual Hours	35,000 Hours
Actual Rate per hour	₹ 4

Also verify your results.



Total No. of Questions : 3]

P7440

[5805]-Ext.-505

M.Com. - I (External)

ADVANCED COST ACCOUNTING AND COST SYSTEM

104 - B : Cost Control and Cost System

(2013 Pattern) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) The turnover and profits during the two periods were as follows: **[15]**

	Sales Rs.	Profit Rs.
Period I	40,00,000	4,00,000
Period II	60,00,000	8,00,000

Fixed Cost was Rs. 4,00,000. Assuming that the cost structure and selling prices remain the same in the two periods.

Calculate:

- a) P/V Ratio
- b) BEP Sales
- c) The sales required to earn profit of Rs. 10,00,000
- d) Margin of safety in period II
- e) Profit when sales are Rs. 50,00,000

Q2) What is Management Information System? Explain the steps installation of Cost System? **[15]**

OR

- a) Explain the types of Pricing Strategies. **[10]**
- b) Define the term Pricing Decision and Pricing Policy. **[5]**

- Q3) a)** Sankalp of Delhi presently operated its plants at 20,000 units to manufacture a product only to meet the contract. He supplies the product for Rs. 4,00,000 and earns a profit margin of 20% on sales realisations. He has formulated his budget as under: **[10]**

Units	20,000 (Units)	22,500 (Units)
Variable Overheads	80,000	90,000
Semi-variable Overheads	40,000	42,500
Fixed Overheads	80,000	80,000

He has received an order for the product equal to 20% of its present capacity and even on this additional production profit margin is desired at the same percentage on sales realisation as for production to operated capacity.

Assuming prime cost is constant per unit of production. What should be the minimum price to realise this objectives?

- b) Explain the types of Pricing Strategies. **[10]**

OR

State the difference between Marginal Costing and Differential Costing. **[10]**



Total No. of Questions : 3]

SEAT No. :

[Total No. of Pages : 4

P7441

[5805]-Ext.-506

M.Com. (Part - I)

BUSINESS ADMINISTRATION

**104 - D - (A) : Financial Management
(2013 Pattern) (Paper - IV)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Definition of financial management? Explain the role of finance manager in business. **[15]**

OR

Explain in details Internal rate of return (IRR) and Average rate of return.

Q2) Explain the details Ratio analysis and Fund Flow analysis. **[15]**

OR

Define the term working capital. Describe the factors affecting working capital requirements.

Q3) Write Notes (any Four): **[20]**

- a) Receivable management.
- b) Present value approach.
- c) Form of balance sheet.
- d) Role of RBI.
- e) Trends in Indian financial system.
- f) Working capital cycle.



P.T.O.

Total No. of Questions : 3]

P7441

[5805]-Ext.-506

M.Com. (Part - I)

BUSINESS ADMINISTRATION

104 - D - (A) : Financial Management

(2013 Pattern) (Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50]

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

प्र.1) वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या सांगा. व्यवसायामध्ये वित्तीय व्यवस्थापकाची भूमिका स्पष्ट करा. [15]

किंवा

भांडवलाचा सीमान्त लाभक्षमता दर आणि परतीचा सरासरी दर सविस्तर स्पष्ट करा.

प्र.2) प्रमाण विश्लेषण आणि निधी प्रवाह विश्लेषण सविस्तर स्पष्ट करा. [15]

किंवा

खेळते भांडवल या संज्ञेची व्याख्या लिहा. खेळत्या भांडवलाच्या गरजेवर परिणाम करणाऱ्या घटकांचे वर्णन करा.

प्र.3) टीपा लिहा. (कोणत्याही चार) [20]

- अ) प्राप्त व्यवस्थापन
- ब) वर्तमान मूल्य दृष्टिकोन
- क) तळे बंदाचे नमुने
- ड) RBI ची भूमिका
- इ) भारतीय वित्त प्रणालीतील प्रवाह
- फ) खेळते भांडवल चक्र

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Total No. of Questions : 3]

P7441

[5805]-Ext.-506

M.Com. (Part - I)

BUSINESS ADMINISTRATION

**104 - D - (B) : Elements of Knowledge Management
(2013 Pattern) (Paper - IV)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the various tools of knowledge Acquisition. **[15]**

OR

Explain with practical examples the following concepts:

- a) Information
- b) Wisdom

Q2) Discuss the various forms of Individual Learning. **[15]**

OR

Discuss the role of leader in making people ready to accept the change.

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

- a) Politics of Change.
- b) Early forms of knowledge acquisition.
- c) Team Learning.
- d) Knowledge Storage.

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Total No. of Questions : 3]

P7441

[5805]-Ext.-506

M.Com. (Part - I)

BUSINESS ADMINISTRATION

104 - D - (B) : Elements of Knowledge Management

(2013 Pattern) (Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50]

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

प्र.1) ज्ञानग्रहणाची विविध तंत्रे स्पष्ट करा.

[15]

किंवा

खालील संकल्पना सोदाहरण स्पष्ट करा.

- अ) माहिती
ब) शहाणपण

प्र.2) वैयक्तिक अध्ययनाचे विविध मार्ग अथवा पद्धती स्पष्ट करा.

[15]

किंवा

बदल स्वीकारण्यामधील नेत्याची भूमिका स्पष्ट करा.

प्र.3) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) बदलाचे राजकारण
ब) ज्ञानग्रहणाच्या प्राचीन पद्धती
क) समूह अध्ययन
ड) ज्ञान संचयीकरण

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Total No. of Questions : 3]

SEAT No. :

P7442

[Total No. of Pages : 4

[5805]-Ext.-507

M.Com. (Part - I)

ADVANCE BANKING AND FINANCE

104 - G - A : Central Banking (Special Paper - II)

(2013 Pattern) (Semester - I) (Group - G)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail evolution of Reserve Bank of India.

[15]

OR

State the function of Reserve Bank of India.

Q2) Explain in detail RBI's regulation of Commercial Bank with reference to bank and branch licensing.

[15]

OR

Explain the instruments of credit control of Reserve Bank of India.

Q3) Short notes (any two):

[20]

- a) Need of Central Bank.
- b) Management of Public dept.
- c) CIBIL.
- d) Regulatory framework for NBFCs of RBI.



P.T.O.

Total No. of Questions : 3]

P7442

[5805]-Ext.-507

M.Com. (Part - I)

ADVANCE BANKING AND FINANCE

104 - G - A : Central Banking (Special Paper - II)

(2013 Pattern) (Semester - I) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50]

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

प्र.1) भारतीय रिझर्व्ह बँकेची उत्क्रांती सविस्तर स्पष्ट करा.

[15]

किंवा

भारतीय रिझर्व्ह बँकेची कार्ये सांगा.

प्र.2) बँक आणि बँकशाखा परवाना संदर्भातील भारतीय रिझर्व्ह बँकेचे बँकांवरील नियमन सविस्तर स्पष्ट करा.

[15]

किंवा

भारतीय रिझर्व्ह बँकेची पतनियंत्रणाची साधने स्पष्ट करा.

प्र.3) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) मध्यवर्ती बँकेची गरज
- ब) सार्वजनिक कर्तांचे व्यवस्थापन
- क) सीबील (CIBIL)
- ड) भारतीय रिझर्व्ह बँकेची बँकेतर वित्तीय संस्थांसाठीची नियमात्मक चौकट

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Total No. of Questions : 3]

P7442

[5805]-Ext.-507

M.Com. (Part - I)

ADVANCE BANKING AND FINANCE

**104 - G - B : Monetary Policy (Special Paper - IV)
(2013 Pattern) (Semester - I) (Group - G)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the concept of Money Supply. How is money supply measured by Reserve Bank of India. **[15]**

OR

What is monetary Policy? Explain the objectives of monetary policy.

Q2) Explain the Role of Reserve Bank of India in Industrial Finance. **[15]**

OR

Explain in details the mechanism and effectiveness of open market operations as quantitative Instruments.

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

- a) Regional Rural Banks.
- b) Reserve Bank of India and Export Credit.
- c) Money Supply and Price Stability.
- d) Concept of High Powered Money.

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Total No. of Questions : 3]

P7442

[5805]-Ext.-507

M.Com. (Part - I)

ADVANCE BANKING AND FINANCE

104 - G - B : Monetary Policy (Special Paper - IV)

(2013 Pattern) (Semester - I) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50

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

प्र.1) पैशाच्या पुरवठ्याची संकल्पना स्पष्ट करा. भारतीय रिझर्व्ह बँक पैशाचा पुरवठा कशा प्रकारे मोजते.[15]

किंवा

चलनविषयक धोरण म्हणजे काय? तलनविषयक धोरणाची उद्दीष्टे स्पष्ट करा.

प्र.2) औद्योगिक वित्तपुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका सविस्तर स्पष्ट करा. [15]

किंवा

संख्यात्मक साधन म्हणून खुल्याबाजारातील खरेदी-विक्रीची कार्ययंत्रणा व परिणामकारकता स्पष्ट करा.

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

- अ) प्रादेशिक ग्रामीण बँका
- ब) भारतीय रिझर्व्ह बँक आणि निर्यात कर्जपुरवठा
- क) पैशाचा पुरवठा आणि किंमत स्थैर्य
- ड) उच्चशक्ती पैशाची संकल्पना

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Total No. of Questions : 3]

SEAT No. :

P7443

[Total No. of Pages : 4

[5805]Ext.-601
M.Com. (Part-II) (For External)
201(A) : BUSINESS FINANCE
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Business Finance'? Explain the objectives and importance of Business finance. **[15]**

OR

Explain the Need and Importance of Time value of Money.

Q2) What is strategic Financial Planning? Write the steps in Financial Planning. **[15]**

OR

What are the various forms of Bank Credit? State the Merits and demerits of Bank Credit.

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

- a) Scope of business finance
- b) Advantages of Preference shares
- c) Measures of Dividend policy
- d) Advantages of short Term financing.



P.T.O.

Total No. of Questions : 3]

P7443

[5805]Ext.-601
M.Com. (Part-II) (For External)
201(A) : BUSINESS FINANCE
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) व्यावसायिक वित्तपुरवठा म्हणजे काय? व्यावसायिक वित्तपुरवठ्याची उद्दिष्टे आणि महत्त्व स्पष्ट करा. [15]

किंवा

पैशाच्या समय मूल्याची गरज व महत्त्व स्पष्ट करा.

प्रश्न 2) व्यूहरचनात्मक वित्तीय नियोजन म्हणजे काय? वित्तीय नियोजनातील पायऱ्या स्पष्ट करा. [15]

किंवा

बँक कर्जाचे विविध प्रकार सांगून त्याचे गुण आणि दोष स्पष्ट करा.

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

- अ) व्यावसायिक वित्तपुरवठ्याची व्याप्ती
ब) अग्रहक्क भागांचे फायदे
क) लाभांश धोरणाचे मूल्यमापन
ड) अल्पकालीन वित्तपुरवठ्याचे फायदे



Total No. of Questions : 3]

P7443

[5805]Ext.-601

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

**201(B) : CAPITAL MARKET AND FINANCIAL SERVICES
(2013 Pattern)**

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Capital Market'. Explain in detail various instruments in capital market. **[15]**

OR

What is 'Stock Exchange'? Explain the functions of stock exchange. **[15]**

Q2) Define 'Credit rating'. Explain the need and agencies of credit rating. **[15]**

OR

Explain in detail the establishment, power and functions of SEBI. **[15]**

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

- a) Characteristics of Capital Market.
- b) Functions of Primary Market.
- c) Types of Mutual funds.
- d) Background of establishment of SEBI.



Total No. of Questions : 3]

P7443

[5805]Ext.-601

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

201(B) : CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50

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

प्रश्न 1) 'भांडवल बाजार' या संज्ञेची व्याख्या द्या. भांडवल बाजारातील विविध साधने सविस्तर स्पष्ट करा. [15]

किंवा

रोखे बाजार म्हणजे काय? रोखे बाजाराची कार्ये स्पष्ट करा. [15]

प्रश्न 2) पतमूल्यांकनाची व्याख्या द्या. पतमूल्यांकनाची गरज आणि पतमूल्यांकन करणाऱ्या संख्या स्पष्ट करा. [15]

किंवा

सेबीची स्थापना, अधिकार आणि कार्ये स्पष्ट करा. [15]

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

- अ) भांडवल बाजाराची वैशिष्ट्ये
ब) प्राथमिक बाजारपेठेची कार्ये
क) परस्पर निधीचे प्रकार (Mutual fund)
ड) सेबीच्या स्थापनेमागील पार्श्वभूमी



Total No. of Questions : 3]

SEAT No. :

P7730

[Total No. of Pages : 4

[5805]-Ext.-602
M.Com. (Part - II)
202 -A : RESEARCH METHODOLOGY FOR BUSINESS
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define 'Research'. Explain the steps in Research process. **[15]**

OR

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

Q2) What is Research Design? Explain the classification of Research Design. **[15]**

OR

What is Secondary Data? Explain the factors to be considered for Secondary Data.

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

- a) Data Classification
- b) Analysis of Data
- c) Research Report
- d) Bibliography



P.T.O.

Total No. of Questions : 3]

P7730

[5805]-Ext.-602
M.Com. (Part - II)
202 -A : RESEARCH METHODOLOGY FOR BUSINESS
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 'संशोधन' या शब्दाची व्याख्या द्या. संशोधन प्रक्रियेतील पायऱ्या स्पष्ट करा. [15]

किंवा

'गृहितकृत्ये' म्हणजे काय? गृहितकृत्याची गुणवत्ता व महत्व स्पष्ट करा.

प्र.2) 'संशोधन आराखडा' म्हणजे काय? संशोधन आराखड्याचे वर्गीकरण स्पष्ट करा. [15]

किंवा

'द्वितीयक माहिती' म्हणजे काय? द्वितीयक माहिती संकलित करतांना विचारात घ्यावयाचे घटक स्पष्ट करा.

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

- अ) माहितीचे वर्गीकरण
- ब) माहितीचे विश्लेषण
- क) संशोधन अहवाल
- ड) संदर्भग्रंथ सूची

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Total No. of Questions : 3]

P7730

[5805]-Ext.-602
M.Com. (Part - II)
202 - B : INDUSTRIAL ECONOMIC ENVIRONMENT
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Review in detail new Industrial Policy 1991. **[15]**

OR

What is Liberalization? Explain in detail effects of liberalization on Indian Industry.

Q2) Explain major Environmental issues in the process of Industrialization. **[15]**

OR

What is Industrial disputes? Explain in detail causes of Industrial disputes?

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

- a) Internal sources of Industrial Finance.
- b) Prospects of IT Industry.
- c) Functions of Industrial Finance.
- d) Present Position of IT Industries in India.



Total No. of Questions : 3]

P7730

[5805]-Ext.-602
M.Com. (Part - II)
202 - B : INDUSTRIAL ECONOMIC ENVIRONMENT
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 1991 च्या नवीन औद्योगिक धोरणाचा सविस्तर आढावा घ्या. [15]

किंवा

उदारीकरण म्हणजे काय? भारतीय उद्योगावरील उदारीकरणाचे परिणाम सविस्तर स्पष्ट करा.

प्र.2) औद्योगिकीकरणाच्या प्रक्रियेमधील महत्त्वपूर्ण पर्यावरणीय समस्या स्पष्ट करा. [15]

किंवा

औद्योगिक कलह म्हणजे काय? औद्योगिक कलहाची कारणे सविस्तर स्पष्ट करा.

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

- अ) औद्योगिक वित्त पुरवठ्याचे अंतर्गत स्रोत
- ब) आय टी उद्योगाचे भवितव्य
- क) औद्योगिक वित्तपुरवठ्याची कार्ये
- ड) भारतातील आय टी उद्योगाची सद्यस्थिती

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Total No. of Questions : 3]

SEAT No. :

[Total No. of Pages : 5

P7731

[5805]-Ext.-603

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

**202 - B : (A) RESEARCH METHODOLOGY FOR BUSINESS
(2013 Pattern)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define 'Research'. Explain the steps in Research process. **[15]**

OR

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

Q2) What is Research Design? Explain the classification of Research Design. **[15]**

OR

What is Secondary Data? Explain the Factors to be considered for Secondary Data.

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

- a) Data Classification.
- b) Analysis of Data
- c) Research Report
- d) Bibliography



P.T.O.

Total No. of Questions : 3]

P7731

[5805]-Ext.-603

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

**202 - B : (A) RESEARCH METHODOLOGY FOR BUSINESS
(2013 Pattern)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 'संशोधन' या शब्दाची व्याख्या द्या. संशोधन प्रक्रियेतील पायऱ्या स्पष्ट करा. [15]

किंवा

'गृहितकृत्ये' म्हणजे काय? गृहितकृत्याची गुणवत्ता व महत्त्व स्पष्ट करा.

प्र.2) 'संशोधन आराखडा' म्हणजे काय? संशोधन आराखड्याचे वर्गीकरण स्पष्ट करा. [15]

किंवा

'द्वितीयक माहिती' म्हणजे काय? द्वितीयक माहिती संकलित करतांना विचारात घ्यावयाचे घटक स्पष्ट करा.

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

- अ) माहितीचे वर्गीकरण
- ब) माहितीचे विश्लेषण
- क) संशोधन अहवाल
- ड) संदर्भग्रंथ सूची



Total No. of Questions : 4]

P7731

[5805]-Ext.-603

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

**202-B : (B) OPERATIONS RESEARCH
(2013 Pattern) (CBCS)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any two of the following.

[14]

- a) Solve the following L.P.P. by graphical method

$$\text{Maximize } Z = 4x_1 - 3x_2$$

$$\text{Subj. to } x_1 + x_2 \geq 4$$

$$2x_1 - x_2 \geq -2$$

$$x_1 \leq 3$$

$$x_2 \geq 2$$

$$x_1, x_2 \geq 0$$

- b) Obtain an initial basic feasible solution of the following transportation problem by Matrix Minima Method.

Destination Source	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	5	2	4	3	22
O ₂	4	8	1	6	15
O ₃	4	6	7	5	8
Demand	7	12	17	9	

Also find the corresponding transportation cost.

- c) Solve the following game using dominance principle.

		Player B				
		I	II	III	IV	V
Player A	I	1	3	2	7	4
	II	3	4	1	5	6
	III	6	5	7	6	5
	IV	2	0	6	3	1

Q2) Attempt any two of the following.

[14]

- a) Show that the following L.P.P. has unfounded solution

$$\text{Maximize } Z = 3x_1 - 2x_2 + 7x_3 + 5x_4$$

Subject to

$$x_1 + 4x_2 - 3x_3 + 2x_4 \geq -2$$

$$7x_1 - 2x_2 + x_3 + 5x_4 \leq 14$$

$$3x_1 - 5x_2 - 4x_3 + 8x_4 \leq 19$$

$$x_1, x_2, x_3, x_4 \geq 0$$

- b) Write the dual of the following L.P.P.

$$\text{Minimize } Z = 4x_1 + 6x_2 + 3x_3$$

Subject to

$$3x_1 + 4x_2 + x_3 \geq 10$$

$$-2x_1 - 3x_2 + 2x_3 \leq -5$$

$$x_1 - 2x_2 + 3x_3 \leq -1$$

$$3x_1 + 2x_2 + 2x_3 \geq 5$$

$$x_1, x_2, x_3 \geq 0$$

- c) Obtain an initial basic feasible solution of the following transportation problem by North West corner Method.

Warehouses Origins	W ₁	W ₂	W ₃	Supply
F ₁	16	20	12	200
F ₂	14	8	18	160
F ₃	26	24	16	90
Demand	180	120	150	

Also find the corresponding transportation cost.

Q3) Attempt any two of the following.

[14]

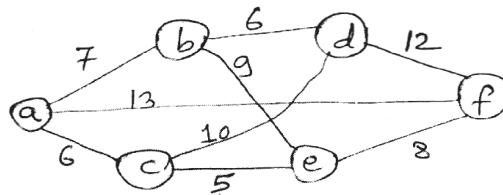
a) Solve the following assignment problem for minimization.

	I	II	III	IV	V
A	3	8	2	10	3
B	8	7	2	9	7
C	6	4	2	7	5
D	8	4	2	3	5
E	9	10	6	9	10

b) Convert the following transportation problem into Linear Programming Problem.

	To	D ₁	D ₂	Supply
From				
O ₁		19	24	34
O ₂		15	10	32
Demand		40	26	

c) Find minimum cost spanning tree for the following network.



Q4) Attempt any two of the following.

[8]

- a) Discuss the various steps involved in the application of PERT and CPM.
 b) Find the saddle point of the game given below

		Player B		
		B ₁	B ₂	B ₃
Player A	A ₁	-3	-2	0
	A ₂	2	0	2
	A ₃	5	-2	4

- c) Explain the following terms with reference to transportation problem.
 i) Unbalanced T.P.
 ii) I.B.F.S.
 iii) Optimal Solution
 iv) Dummy Destinations



Total No. of Questions : 3]

SEAT No. :

P7444

[Total No. of Pages : 3

[5805]Ext.-604

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

**203A : ADVANCED COST ACCOUNTING AND COST
SYSTEMS**

Cost Audit

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) Attempt all questions.*
- 2) Figures to the right indicate full marks allotted to the respective question.*

Q1) Discuss in detail the contents of Cost Audit Report.

[15]

OR

Explain various types of records, books of accounts and cost ledgers necessary to be verified during the course of Cost Audit, with special reference to the verification of material cost of a product.

[15]

Q2) Explain the provisions regarding - Appointment, Qualifications, Rights and Liabilities of Cost Auditor.

[15]

OR

From the following information, prepare :

[15]

- a) Statement of Cost
- b) Statement of Reconciliation of profit as per Financial Accounts and profit as per Costing P & L Account.

P.T.O.

X Ltd.
Income Statement
For the year ended 31st March, 2019

Particulars	Rs. In lakhs	Particulars	Rs. In lakhs
Opening Stock of Finished Goods (1000 Units)	25.00	By Sales of Finished Goods (5,000 Units)	300.00
Purchases	56.00	Closing Stock (2000 Units)	70.00
Direct Expenses	2.00	Other Income	0.50
Factory Expenses (Production 6000 Units)	180.00	Interest Received on Bank Deposits	2.50
Office and other Expenses	10.00	Share Transfer Fees	5.70
Marketing Expenses	12.00		
Bad Debts Written Off	7.80		
Net Income	85.9		
Total	378.70	Total	378.70

Cost Data:

7. Opening Stock as per Costing is valued at Rs. 26 Lakhs
8. Purchases are valued at 10% higher than Financial Accounts.
9. Direct Expenses valued at Rs. 2.5 lakhs
10. Factory Expenses absorbed Rs. 221.50 lakhs
11. Administration Overheads absorbed Rs. 10.00 lakhs
12. Financial Items not recorded in Cost Data.

Closing Stock is valued at 10% higher side than the Financial Accounts

Q3) Write short notes (Any TWO) :

[20]

- a) Valuation of Closing Stock for Cost Audit Purpose
- b) Cost Audit Working Papers
- c) Social Audit with special reference to mandatory CSR provisions.
- d) Distinction between Cost Audit and Financial Audit



Total No. of Questions : 3]

P7444

[5805]Ext.-604

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

203-B : Recent Advances in Cost Auditing & Cost System

(2013 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in brief the nature & objective of "Classification of Cost" (01) and "Overheads (03)". **[15]**

OR

Explain in brief the objectives, scope and main terms in CAS of Research and Development Costs (18) and Joint Costs (19). **[15]**

Q2) Explain in the Meaning and Scope of VAT Audit. **[15]**

OR

What is meant by Productive Audit? What are the Problems of Productive Audit? **[15]**

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

- a) Explain the Features and Benefits Of Enterprise Resource Planning.
- b) What do you mean by Six Sigma and Explain the Importance of Six Sigma?
- c) Define Excise Audit. Explain the Scope of Excise Audit.
- d) Define E-Costing. Explain the Importance of E-Costing.



Total No. of Questions : 3]

SEAT No. :

P7445

[Total No. of Pages : 4

[5805]-Ext.-605

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

BUSINESS ADMINISTRATION (Special Paper - V)

203D : Human Resource Management

(Ext. 2013 Pattern) (Group D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Discuss the challenges faced by Human Resource Management in Changing Business Scenario. **[15]**

OR

Define the term 'Training' Explain the various methods of Training. **[15]**

Q2) What is 'Merit Rating'? Explain the objectives and methods of Merit Rating. **[15]**

OR

What is 'Retirement'? Explain in detail the various types & schemes of Retirement. **[15]**

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

- a) Virtual Organisations and Contract Labour
- b) Process of Selection
- c) Job Evaluation
- d) HR Audit and HR Outsourcing



P.T.O.

Total No. of Questions : 3]

P7445

[5805]-Ext.-605

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

BUSINESS ADMINISTRATION (Special Paper - V)

203D : Human Resource Management

(Ext. 2013 Pattern) (Group D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बदलत्या व्यावसायिक जगतामध्ये मानवी संसाधन व्यवस्थापनासमोरील आव्हानांची चर्चा करा.[15]

किंवा

‘प्रशिक्षण’ या संकल्पनेची व्याख्या द्या. प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा. [15]

प्रश्न 2) ‘गुणमुल्यांकन’ या संकल्पनेची व्याख्या द्या. गुणमुल्यांकनाचे उद्देश आणि पद्धती स्पष्ट करा.[15]

किंवा

‘सेवानिवृत्ती’ म्हणजे काय? सेवा निवृत्तीचे विविध प्रकार व योजना स्पष्ट करा. [15]

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

- अ) वास्तवसदृश / आभासी संस्था आणि कंमाटी कर्मचारी
ब) मनुष्यबळ निवडीची प्रक्रिया
क) कार्यमुल्यमापन (Job Evaluation)
ड) मानवी संसाधन अंकेक्षण आणि मानवी संसाधन बाह्यस्त्रोतीकरण



Total No. of Questions : 3]

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[5805]-Ext.-605

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

BUSINESS ADMINISTRATION (Special Paper - VII)

203D : Recent Advances in Business Administration

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the meaning of Managing Change. Explain in detail the important features of Managing Change. **[15]**

OR

What is Total Quality Management? Explain in detail Five's System of Quality Management. **[15]**

Q2) Explain in detail the Role and Importance of Acquisition and Mergers. **[15]**

OR

State the meaning of Innovation. Explain in detail the Role of Government and Private Institutions in promoting innovation. **[15]**

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

- a) Significance of Change Management
- b) Tools of ERP
- c) Cross Cultural Management
- d) Techniques of Turn Around Management



Total No. of Questions : 3]

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

BUSINESS ADMINISTRATION (Special Paper - VII)

203D : Recent Advances in Business Administration

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50

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

प्रश्न 1) व्यवस्थापकीय बदलाचा अर्थ सांगा. व्यवस्थापकीय बदलाची महत्वाचे वैशिष्ट्ये सविस्तर स्पष्ट करा. [15]

किंवा

संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? गुणवत्ता व्यवस्थापनाची फाईव्हज प्रणाली सविस्तर स्पष्ट करा. [15]

प्रश्न 2) संपादन आणि विलीनीकरणाची भूमिका आणि महत्व सविस्तर स्पष्ट करा. [15]

किंवा

नवोपक्रमाचा अर्थ सांगा. नवोपक्रमाला प्रोत्साहन देण्यासाठी सरकारी व खासगी संस्थांची भूमिका सविस्तर स्पष्ट करा. [15]

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

- अ) बदल व्यवस्थापनाचे महत्व
ब) ई.आर.पी. ची साधने
क) आंतर सांस्कृतिक व्यवस्थापन
ड) पुनर्जीवन व्यवस्थापनाचे तंत्रे



Total No. of Questions : 3]

SEAT No. :

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

ADVANCED BANKING AND FINANCE

Foreign Exchange (Special Paper-III) (Group-G)

(2013 Pattern) (Section-A) (203-A)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is meant by Foreign exchange Market? Explain the features of Foreign Exchange Market. **[15]**

OR

Explain the difference between pre shipment and post shipment credit?

Q2) Explain in detail the origin and scope of the FEMA 2000. **[15]**

OR

Explain in detail the working a letter of credit in foreign trade.

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

- a) Types of draft.
- b) Swap rate.
- c) Factors influencing Foreign Exchange Rate.
- d) EXIM Bank.



P.T.O.

Total No. of Questions : 3]

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

प्रगत बँक व्यवसाय आणि वित्तपुरवठा

विदेश विनिमय (स्पेशल पेपर- III)

(2013 पॅटर्न) (सेक्शन - A) (203-A) (Group-G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
3) सेक्शन A आणि B साठी स्वतंत्र उत्तर पत्रिकांचा वापर करावा.

प्रश्न 1) विदेश विनिमय बाजार म्हणजे काय? विदेश विनिमय बाजाराची वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

नौभरणपूर्व आणि नौभरणोत्तर पतपुरवठ्यातील फरक स्पष्ट करा.

प्रश्न 2) विदेश विनिमय व्यवस्थापन कायदा (फेमा) 2000 ची व्युत्पत्ती व व्याप्ती सविस्तर स्पष्ट करा. [15]

किंवा

विदेशी व्यापारातील पतपत्राची कार्यपद्धती सविस्तर स्पष्ट करा.

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

- अ) धनाकर्षाचे प्रकार
ब) स्वॅप रेट
क) विदेश विनिमय दरावर परिणाम करणारे घटक
ड) आयात-निर्यात बँक



Total No. of Questions : 4]

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

ADVANCE BANKING AND FINANCE

Recent Advances in Banking and Finance in India

(2013 Pattern) (Special Paper - VII) (Group-G) (Section-B) (203-B)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Financial Inclusion? Explain RBI guidelines relating to Financial Inclusion. **[14]**

OR

What is NPA? Explain the regulations relating to management of NPA.

Q2) What is Capital Market? Explain recent reforms in the Capital Market. **[14]**

OR

Explain in detail the Technological Development in Banks in India.

Q3) Explain the changing trends in the Foreign Institutional Investment in India. **[14]**

OR

Explain the methods of Electronic Fund Transfer.

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

- a) National Electronic Fund Transfer.
- b) Reverse Book Building.
- c) Micro Finance and Banks
- d) National Stock Exchange (NSE)



Total No. of Questions : 4]

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[5805]Ext.-606

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

ADVANCE BANKING AND FINANCE

Recent Advances in Banking and Finance in India

(2013 Pattern) (Special Paper - VII) (Group-G) (Section-B) (203-B)

(मराठी रूपांतर)

[एकूण गुण : 50

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

प्रश्न 1) वित्तीय समावेशन म्हणजे काय? वित्तीय समावेशन संदर्भातील भारतीय रिझर्व्ह बँकेची मार्गदर्शक तत्वे स्पष्ट करा. [14]

किंवा

निष्क्रिय मालमत्ता म्हणजे काय? निष्क्रिय मालमत्तेच्या व्यवस्थापनाची नियमने स्पष्ट करा.

प्रश्न 2) भांडवल बाजार म्हणजे काय? भांडवल बाजारातील अलिकडील काळातील सुधारणा स्पष्ट करा. [14]

किंवा

भारतीय बँकामध्ये झालेला तंत्रज्ञानात्मक विकास सविस्तर स्पष्ट करा.

प्रश्न 3) भारतातील परकीय संस्थात्मक गुंतवणुकीतील बदलते प्रवाह स्पष्ट करा. [14]

किंवा

इलेक्ट्रॉनिक पद्धतीने पैसे पाठविण्याच्या पद्धती स्पष्ट करा.

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

- अ) नॅशनल इलेक्ट्रॉनिक फंड ट्रान्सफर (NEFT)
ब) प्रति-पुस्तक बांधणी
क) सुक्ष्म वित्त आणि बँका
ड) राष्ट्रीय रोखे बाजार



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

ADVANCED MARKETING

203 (A) : International Marketing (Paper - V)

(2013 Pattern) (Group - H)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define International Marketing. What are reasons of entry in International Marketing. **[15]**

OR

What is International Marketing Environment? Explain factors affecting international markets.

Q2) Explain legal & financial procedure of documentation for exporting goods. **[15]**

OR

- a) Role of EXIM banks for providing foreign exchange facilities. **[7]**
- b) What are objectives of International Marketing? **[8]**

Q3) Write short note (Any 2) : **[20]**

- a) Opportunities in International Marketing.
- b) Recent import - export policies & procedures.
- c) International Marketing Mix
- d) Marine Insurance

P.T.O.

Total No. of Questions : 3]

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[5805]-Ext-607
M. Com (Part- II) (For External)
ADVANCED MARKETING
203 (A) : International Marketing (Paper - V)
(2013 Pattern) (Group - H)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय विपणन ही संकल्पना स्पष्ट करा. आंतरराष्ट्रीय विपणनातील प्रवेशाची कारणे स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय विपणन वातावरण म्हणजे काय? आंतरराष्ट्रीय बाजारपेठ प्रभावित करणाऱ्या विविध घटकांचे वर्णन करा.

प्रश्न 2) वस्तूंच्या निर्यातीबाबत कायदेशीर व आर्थिक कागदपत्रांची प्रक्रिया स्पष्ट करा. [15]

किंवा

- अ) परकिय विनिमय सेवांबाबत आयात-निर्यात बँकेची भूमिका सांगा. [7]
ब) आंतरराष्ट्रीय विपणनाची उद्दीष्टे सांगा. [8]

प्रश्न 3) टिपा लिहा (कोणतेही 2) : [20]

- अ) आंतरराष्ट्रीय विपणनाच्या संधी.
ब) सध्याचे आयात-निर्यात धोरण व प्रक्रिया.
क) आंतरराष्ट्रीय विपणन मिश्र.
ड) सागरी विमा.



Total No. of Questions : 3]

SEAT No. :

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

ADVANCED MARKETING

203 (B) : Recent Advances in Marketing (Special Paper - VII)

(2013 Pattern) (Group - H)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Give the meaning of Marketing strategy. Explain their Elements & types. **[15]**

OR

Explain concept of sustainable marketing. Give their features & importance.

Q2) What is digital marketing? What are key elements for making successful Digital Marketing? **[15]**

OR

- a) Discuss - Recent trends in Retailing. **[7]**
- b) Give information about corporate Sustainability Marketing. **[8]**

Q3) Write short note (Any 2) : **[20]**

- a) Advertising & Media Planning.
- b) Social Media Management.
- c) Foreign Direct Investment.
- d) Sustainable development.

Total No. of Questions : 3]

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[5805]-Ext-607
M. Com (Part- II) (For External)
ADVANCED MARKETING
203 (B) : Recent Advances in Marketing (Special Paper - VII)
(2013 Pattern) (Group - H)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) विपणन व्यूहरचना म्हणजे काय? विपणन व्यूहरचनेचे घटक व प्रकार स्पष्ट करा. [15]

किंवा

शाश्वत विपणन ही संकल्पना स्पष्ट करा. शाश्वत विपणनाची वैशिष्ट्ये व महत्त्व स्पष्ट करा.

प्रश्न 2) डिजीटल विपणन म्हणजे काय? डिजीटल विपणन यशस्वी करण्यासाठी कोणते महत्त्वाचे घटक विचारात घेतले पाहिजे? [15]

किंवा

अ) किरकोळ विक्रीचे आधुनिक प्रवाह यावर चर्चा करा. [7]

ब) व्यावसायिक शाश्वत विपणन यावर सविस्तर चर्चा करा. [8]

प्रश्न 3) टिपा लिहा (कोणतेही 2) : [20]

अ) जाहिरात व माध्यम नियोजन.

ब) सामाजिक माध्यम व्यवस्थापन.

क) थेट परकिय गुंतवणूक.

ड) शाश्वत विकास.



Total No. of Questions : 4]

SEAT No. :

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M.Com. (Part - II)

ADVANCED ACCOUNTING AND TAXATION

203 A : Advanced Auditing

(2013 Pattern) (Semester-III) (Sepecial Paper-V) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Auditing? Explain the advantages and disadvantages of auditing.[14]

OR

What is Auditing and Assurance Standard? Explain the role of Auditing and Assurance standard Board in India.

Q2) What do you mean by Internal control? Explain the significance of Internal Control. [14]

OR

What is corporate Governance? Explain the principles of corporate Governance.

Q3) a) Explain the distinction between Investigation and Audit. [7]

OR

State the Powers of Audit Committee.

b) Explain the concept of Profit and divisible profit. [7]

OR

Explain the computerised Audit Programme.

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

- a) Audit Programme
- b) Vouching
- c) Dividend
- d) Audit tools.



P.T.O.

Total No. of Questions : 4]

P7448

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M.Com. (Part - II)

ADVANCED ACCOUNTING AND TAXATION

**203A : Recent Advances in Accounting Taxation & Auditing
(2013 Pattern) (Semester-IV) (Group - A) (Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Environmental Awareness? Describe the various governmental measures for Environmental Education and Awareness. **[14]**

OR

What is Extensible business Reporting Language (XBRL)? State its components.

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

OR

What is International Financial Reporting Standards? Explain the importance of International financial Reporting Standards.

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

b) Advantages of Knowledge Process Outsourcing (KPO). **[7]**

OR

a) Advantages of Business Process Outsourcing (BPO).

b) What are approaches regarding grant received to Non Government organisation (NGO).

Q4) Write short Notes (Any Two) **[8]**

a) Methods of Human Resources Accounting

b) Taxation aspect of carbon credit.

c) Forensic Accounting

d) SEBI guidelines on ESOP



Total No. of Questions : 3]

SEAT No. :

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[Total No. of Pages : 3

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

(204 B) : (A) Management Audit

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt all questions.*
- 2) *Figures to the right indicate marks allotted to the respective question.*

Q1) Define the term Management Audit. Differentiate between Financial Audit and Management Audit. **[15]**

OR

Explain in detail preliminaries of Management Audit.

Q2) Explain in detail evaluation of Corporate Culture. **[15]**

OR

What is Operational Audit? State its Objectives & Plan for Operational Audit

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

- a) Relationship between Cost Audit and Management Audit.
- b) Management Audit Programme.
- c) Social Cost-Benefit Analysis.
- d) Impact of Corporate Image on Business.
- e) Corporate Development Audit.
- f) PERT.



Total No. of Questions : 4]

P8029

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

ADVANCED COST AND WORKS ACCOUNTING

**(204 B) : (B) Case Studies In Advanced Cost Accounting
and Cost Systems**

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt any two questions.*
- 2) *Figures to the right indicate full marks.*

Q1) Cost Ascertainment and Reporting System Your company is engaged in Pest Control. It has developed clientele in individual as well as in the corporate segment. The annual turnover of the company is in the range of 8-10 crores. It has not installed a scientific cost accounting system. As a newly appointed Cost Manager of the company design the Cost Accounting System. Your answer should include the following:

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

[25]

Q2) a) Your company provides transport service. The parcels are collected from your city and arrangements are made for dispatch to various destinations on an all India basis. From the following data, fix up the rate per kg/ per km. of Parcel to be charged to your customers: **[15]**

- i) Total investment in transport business including 30 trucks operated on all India Basis: Rs. 100 crores.
- ii) Expected ROI 10%
- iii) Total tonnage capacity of all the trucks taken together: 600 tons.
- iv) On average trucks are loaded to 90% of the capacity for 300 days in the year with a distance of 100 kms per day per truck.

- v) Annual operating expenses (Excluding fuel cost) of the business are estimated at Rs. 100 crores.
 - vi) Fuel cost is Estimated at Rs. 15 per kilometre.
- b) Explain the term 'operating costing'. Also identify the areas where the operating costing system shall be applied. [10]

Q3) Pricing From the following data prepare a cost sheet showing the cost of electricity generated per kwh by a Thermal Power station. Also find out the rate per kwh charged @ 40% profit on cost. Total Power Generation in the year 20 16-17 = 10,00,000kwh Cost Data for the year 2016-17 Particulars Rs
Operating Labour 5,00,000 Repairs & Maintenance 5,00,000 Lubricants, spares and stores 4,00,000 Plant Supervision 3,00,000 Administration Overheads 2,00,000 Coal consumption per kwh is 2.5kg. @Rs. 1 per kg. Charge Depreciation @10% on Investment of Rs. 20,00,000. [25]

Q4) Your company is engaged in manufacturing of industrial chemicals. The company has to face a stiff competition in the market from its competitors. It has been noticed that labour cost component of your products is increasing over a period of time. Management has asked you to evaluate the reasons for the increase in its labour cost component and devise measures to keep it under control. You may make suitable assumptions in support of your answer. [25]



Total No. of Questions : 3]

SEAT No. :

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

BUSINESS ADMINISTRATION

204 (A) : Organisational Behaviour

(2013 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Organisational Behaviour'? Explain the Impact of Globalisation on Organisational Behaviour. **[15]**

OR

What is 'Organisational Culture'? State the characteristics of Organisational Culture. **[15]**

Q2) What is Motives and Emotional Intelligence? State the importance of emotional intelligence at work place. **[15]**

OR

What is 'Conflict'? Explain in detail the types of conflict. **[15]**

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

- a) Models of Organisational Behaviour
- b) Job Satisfaction
- c) Types of motives
- d) Causes of stress



P.T.O.

Total No. of Questions : 3]

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[5805]-Ext.-610

M.Com. (Part - II) (For External)
BUSINESS ADMINISTRATION
204 (A) : Organisational Behaviour
(2013 Pattern) (Special Paper - VI)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) संघटनात्मक वर्तन म्हणजे काय? जागतिकीकरणाचा संघटनात्मक वर्तनावर झालेला परिणाम स्पष्ट करा. [15]

किंवा

संघटनात्मक संस्कृती म्हणजे काय? संघटनात्मक संस्कृतीची वैशिष्ट्ये सांगा. [15]

प्रश्न 2) प्रेरणा व भावनिक बुद्धिमत्ता म्हणजे काय? भावनिक बुद्धिमतेचे कार्यस्थळी असणारे महत्व सांगा. [15]

किंवा

‘संघर्ष’ म्हणजे काय? संघर्षाचे प्रकार सविस्तर स्पष्ट करा. [15]

प्रश्न 3) थोडक्यात टिपा लिहा (कोणतेही दोन) : [20]

- अ) संघटनात्मक वर्तनाची प्रतिमाने.
ब) कार्य समाधान.
क) प्रेरणाचे प्रकार
ड) ताणतणावाची कारणे.



Total No. of Questions : 3]

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[5805]-Ext.-610

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

204 (B) : CASE STUDIES IN BUSINESS ADMINISTRATION
(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt any two CASES from the following.*
- 2) *All questions CARRY equal marks.*
- 3) *Figures to the right INDICATE full marks.*

Q1) Bharatiya Chemicals Ltd make three categories of Product. Artificial fibre carpet. Wood carpet and carpet backing. They produce one type of backing and many types of other two products the types differ with regard to colours and patterns. Many of the batches produced were unusually large when plenty of finished goods have to be maintained awaiting sales. Production supervisor argued that it was a plain economics. The production control manager Mr. Srinivas has been charged with investigating the production scheduling for N.C. Recently they have difficulty in meeting delivery dates, since the factors has been operating at 100% capacity. Srinivas believes that too much time has been lost in changing over from one product to another. Analyse the case and answer the following question. [25]

- a) What measures do you suggest to reduce the set up time which was a problem.
- b) What are your recommendations of smoothing of production flow to meet customer delivery commitment?
- c) Comment on the production system efficiency.

Q2) Shri. Prakash Katkar joined Vikas Bank in 1995 as a clerk after graduation. She completed her bank examination (CAITB) in 1999 and become eligible for promotion. She was expecting promotion and applied for the post of officer but could not get promotion due to low score in the written test. She was transferred to her native place in 2002. Again she applied for the post of officer (from promotion quota) but could not succeed. She started union activities and elected as a president to local unit. She solved number of problems of the members and naturally almost all the employees of the branch joined

her union since then she was become a problem to the management.

In 2005 again she was not given promotion though her score was more than minimum in the written test stating that her score of personal interview was less. In fact promotion was denied on the basis of confidential report of the Branch Manager regarding her trade union activities.

Shri. Ketkar decided later not to make any application for promotion and devoted more time to union activities. She also started her own business as well as she diverted deposits of business community to other banks. In 2006 Vikas Bank's Management decided to promote Smt. Ketkar as an officer as per the recommendation of new branch manager and accordingly appointment order was given. But unfortunately she refused to accept the order. [25]

Questions :

- a) Analyse the above case.
- b) Why did Smt. Ketkar refused the promotion?
- c) What is your opinion regarding management of bank?

Q3) In the ADITYA BIRLA Insurance company. Two of the sessions in the ten-session supervisor development programme are concerned with the importance of communication in managerial success. Near the end of the first session, Ram Dayal, supervisor of the billing department, volunteered the comment that even though he found the topic to be interesting and agreed that it was important, something vital was missing in the company's training programme. "As a supervisor, my problem is that people just do not know how to listen". He said "With a lot of my people, after I spend a great deal of efforts instructing them as to exactly what to do, they are just as likely to be doing something entirely different when I check on their progress later. What should we do is set up a course in good listening and have all our employees take it. Communication of all types required excellent language, use of proper words and brief explanation. Now a days because of technological development the communication is losing personnel touch. Use of technology and selection of media for communication has been considered as very important factor in communication. Many times because of wrong selection of media communication become ineffective. [25]

Questions :

- a) Analyse the case.
- b) Listening skill is important in communication' do you agree? Explain in detail.
- c) With the help of case study explain the role of technology in Communication.



Total No. of Questions : 3]

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[5805]-Ext.-610

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

204 (B) : CASE STUDIES IN BUSINESS ADMINISTRATION

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :
- 1) कोणत्याही दोन केस सोडवा.
 - 2) उजवीकडील अंक प्रश्नाचे गुण दर्शवितात.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) भारतीय केमिकल्स लि. तीन प्रकारचे उत्पादन तयार करतात. त्यामध्ये आर्टीफिशियल फायबर कार्पेट, वुड कार्पेट आणि कार्पेट बॅकिंग इ. या शिवाय अन्य प्रकारचे उत्पादन कंपनी करित असे त्या सर्व प्रकारामध्ये रंग व प्रकारत भिन्नता होती. उत्पादनाच्या अनेक बॅचेस संख्येने खुप अधिक असून विक्री अभावी तयार माल तसाच पडून राहत असे उत्पादन पर्यवेक्षक याला अर्थशास्त्राचा नियम म्हणत असे. उत्पादन नियंत्रण व्यवस्थापकाला (श्री निवास) उत्पादनाच्या वेळापत्रकात तपास करण्यास सांगितले होते. अशातच त्यांना पुरवठ्याच्या तारखा सांभाळणे कठीन गेले होते. कारखाना 100% कार्यक्षमतेने चालत असल्याने श्री निवास त्यांचा असा विश्वास होता की एका उत्पादना पासून दुसऱ्या उत्पादना पर्यंत जाण्यासाठी खुप मोठ्या प्रमाणावर वेळेचा अपव्यय होत असे.

वरील समस्येचे विश्लेषण करा व पुढील प्रश्नांची उत्तरे द्या.

[25]

- अ) एका उत्पादनापासून दुसऱ्या उत्पादनाला जाण्यासाठी सेटअप टाईम कमी करण्यासाठी उपाय योजना कोणत्या? समस्या कोणती आहे.
- ब) ग्राहकांना वितरण करण्याची हमी पाळण्यासाठी उत्पादन प्रवाह सुरुळीत होण्यासाठी आपल्या शिफारशी कोणत्या?
- क) उत्पादन पध्दती कार्यक्षमता यावर आपले मत व्यक्त करा.

प्रश्न 2) पदवी प्राप्त झाल्यानंतर 1995 मध्ये प्रकाश काटकर या विकास बँकेमध्ये लेखनिक या पदावर रुजू झाल्या 1999 मध्ये त्यांची बँकेची C.A.I.T.B. ची परिक्षा पूर्ण केली. आणि बढतीसाठी पात्र ठरले. त्यांना बदलीची अपेक्षा होती म्हणून त्यांनी अधिकारी पदासाठी अर्ज केला परंतु बढती मिळाली नाही कारण त्यांना लेखी परिक्षेमध्ये कमी गुण होते. त्यांची त्याच्या मुळ गावी बदली झाली 2002 मध्ये त्यांना परत बँक अधिकारी या पदाकरिता बढती साठी अर्ज केला परंतु यश मिळाले

नाही. त्यांनी आता कर्मचारी संघटनेचे काम सुरू केले आणि त्यांची स्थानिक शाखेच्या अध्यक्ष म्हणून निवड झाली. त्यांनी सभासदांचे बरेचसे प्रश्न सोडविल्यामुळे त्यांचा शाखेचे बहुसंख्य कर्मचारी त्यांच्या संघटनेचे सभासद बनले. तेव्हा पासून बँक व्यवस्थापनाच्या दृष्टीने त्या एक अडचणी बनल्या परत 2005 मध्ये एकदा त्यांना बढती देण्याचे टाळले गेले या वेळी त्यांना लेखी परिक्षामध्ये किमान आवश्यक गुण मिळाले होते. परंतु त्यांना मुलाखती मध्ये कमी गुण मिळाले असे सांगितले होते वस्तुतः त्यांना बढती नाकारली गेली त्याचे कारण त्यांच्या शाखा व्यवस्थापकाने दिलेला त्यांचा त्या बाबतचा गोपनीय अहवाल यामध्ये त्या कर्मचारी संघाचे काम करतात याचा उल्लेख होता. त्यानंतर काटकर यांनी असे ठरविलेकी यापुढे बढतीसाठी अर्ज करावयाचा नाही आधी संघटनेच्या कामाकडेच जास्त लक्ष केंद्रीत करायचे त्यांनी त्यांचा आसा खाजगी व्यवसाय सुरू केला तसेच अन्य व्यवसाय समुहाच्या ठेवी अन्य बँकात वळविण्यास सुरूवात केली

2006 मध्ये विकास बँकेच्या व्यवस्थापनाने त्यांना बढती देण्याचे ठरविले त्यांच्या शाखेच्या नविन व्यवस्थापकाने केलेल्या शिफारशी वरून त्यांना बढती दिली गेली व तसे नियुक्तीचे पत्र दिले होते परंतु दुर्दैवाने त्यांनी बढती घेण्याचे नाकारले [25]

- प्रश्न : अ) वरील केसचे विश्लेषण करा.
 ब) काटकर यांनी बढती घेण्याचे का नाकारले.
 क) बँकेच्या व्यवस्थापना बदल तुमचे काय मत आहे.

प्रश्न 3) आदिती बिल्दा कंपनी मध्ये 10 सत्रांचा सुपरवायझर निकाल कार्यक्रमापैकी दोन सत्र केवळ संदेशवहनाचे व्यवस्थापकीय यशामधील महत्व यावर केंद्रीत केले होते पहिल्या सत्रात अखेरीस राम दयाल, या बील विभागाच्या सुपरवायझरने विधान केले की सत्रातील सर्व घटक योग्य आहेत महत्वाचे आहेत मात्र या कार्यक्रमात काही महत्वाचे वगळले गेले आहे. सुपरवायझर म्हणून माझा प्रश्न असा आहे कि लोकांना लक्षपूर्वक कसे ऐकावे याचे आकलन नाही असे मत श्री रामदयाल यांनी मांडले मी जे सांगतो त्यापेक्षा लोक वेगळीच कामे किंवा वेगळ या प्रकारे कामे करतात ज्यावेळेस मी त्यांची प्रगती नंतर तपासतो तेव्हा ते लक्षात येते असे राम दयाल यांनी मत मांडले त्यामुळे उत्तम आकलन साठी कौशल्य प्राप्त व्हावे म्हणून एक उद्बोधन मांडले त्यामुळे उत्तम आकलन साठी कौशल्य प्राप्त व्हावे म्हणून संदेशवहनाची भाषा अवगत असावी लागते योग्य शब्द व थोडक्यात स्पष्टीकरणाची गरज असते. पुष्कळदा संदेशवहनाचे चुकीचे माध्यम निवडल्याने संदेशवहन प्रभाव हीन ठरत आहे. [25]

- प्रश्न : अ) सदरील समस्येचे विश्लेषण करा.
 ब) संदेशवहनामध्ये लक्षपूर्वक ऐकणे कौशल्य महत्वाचे आहे या विधानाशी आपण सहमत आहात का? विस्ताराने स्पष्ट करा.
 क) केस स्टडीच्या माध्यमातून संदेशवहनामध्ये संकल्पनाचे भूमिका विस्ताराने स्पष्ट करा.



Total No. of Questions : 3]

SEAT No. :

P7450

[Total No. of Pages : 6

[5805]-Ext.-611

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

ADVANCED BANKING & FINANCE SPECIAL PAPER - VI

204 G : International Finance

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'International Debt Markets'? Explain any three types of Bonds issued in the International Debt Market. [15]

OR

Explain the development of Euro Dollar Market and also Explain any two instruments of International Money Market.

Q2) Explain the origin and objectives of International Monetary Fund. [15]

OR

Explain in detail about Floating Exchange Rate System and Currency Pegging.

Q3) Write notes on any two : [20]

- a) Offshore Banking Centres.
- b) American Depositary Receipts (ADRs)
- c) Convertible and non-convertible currency.
- d) BRICS.



P.T.O.

Total No. of Questions : 3]

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

ADVANCED BANKING & FINANCE SPECIAL PAPER - VI

204 G : International Finance

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय कर्ज बाजारपेठ म्हणजे काय? आंतरराष्ट्रीय कर्ज बाजारातील कोणत्याही तीन प्रकारच्या बंधपत्रांचे (Bonds) सविस्तर वर्णन करा. [15]

किंवा

युरो डॉलर बाजाराचा विकास स्पष्ट करून आंतरराष्ट्रीय नाणे बाजारातील कोणत्याही दोन साधनांची (Instruments) सविस्तर माहिती लिहा.

प्रश्न 2) आंतरराष्ट्रीय नाणेनिधीचा उगम (Origin) आणि उद्दिष्टे सविस्तर स्पष्ट करा. [15]

किंवा

बदलती विनिमय दर पध्दती आणि चलन पेगिंग (Currency Pegging) यांबद्दल सविस्तर लिहा.

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

- अ) ऑफ शोअर बँकिंग सेंटर्स (Off shore Banking Centers)
ब) अमेरिकन डिपॉझिटरी रिसिट्स (ADR's)
क) परिवर्तनिय आणि अपरिवर्तनिय चलन
ड) ब्रिक्स (BRICS)



Total No. of Questions : 3]

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[5805]-Ext.-611

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

ADVANCED BANKING & FINANCE

**204 G : Case Studies in Banking and Finance
(2013 Pattern) (Group - G) (Special Paper - VIII)**

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Satish wants to take a loan from Bank. The Bank asks him to provide security against the loan. In this context discuss the following. **[25]**

- a) Mr. Satish provides Fixed Deposit receipt as a security.
- b) Mr.Satish provides Life Insurance Policy certificate as a security.
- c) Mr. Satish provides share certificate as a security.
- d) Mr. Satish provides gold ornament as a security.
- e) Give two reason for providing security against loans extended by bank.

Q2) Give your comments in following situations. **[25]**

- a) Mr. Ganesh is a Trader. His Current Account is in BARODA Bank. His current account Balance as on 10th march 2017 was 50,000 Mr. Ganesh drew a cheque on his Current Account of Rs. 49,500 on 11th March 2017. Is the Baroda Bank accepting this cheque for payment?
- b) Mr. Sanjay has a saving Account in Bank of Maharashtra. His saving Account Balance was Rs. 10,000 on 1st March 2017. Bank of Maharashtra. Had advanced loan to Mr. Sanjay and loan was overdue on 1st May 2017 of Rs. 9000. Can Bank of Maharashtra use of Saving Account balance to recover overdue loan?

- c) On 1st Jan. 2017 loan of Rs. 15,000 has been, given by Canara Bank to Mr. Suresh. Loan Recovery Instalment is not paid by Mr. Suresh to Canara Bank upto 1st May 2017. Is it treated as N.P.A. Account?
- d) Mr. Sudhir is a Farmer. On 1st October 2015 Bank of India Provided Crop loan to Mr. Sudhir of Rs. 5,000 Mr. Sudhir did not repay the loan instalment up to 1st May 2016 is it treated as N.P.A. Account?
- e) A cheque dated 1st November 2016 Presented on 1st May 2017 for payment in a Bank. Is the bank made payment of this cheque?

Q3) Mr. Ajay Bhosale approach to Bank of BARODA for opening current account Give your comment in following situation. **[25]**

- a) What is KYC Norm?
- b) Is it necessary to Bank of BARODA to followed KYC norms while opening Current Account?
- c) Is BANK of BARODA allowed to open current account of Mr. Ajay Bhosale.
- d) Which precaution should be taken by Bank of BARODA while Opening public Ltd. companies current account?
- e) What is the difference between current account and saving account?



Total No. of Questions : 3]

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

ADVANCED BANKING & FINANCE

204 G : Case Studies in Banking and Finance
(2013 Pattern) (Group - G) (Special Paper - VIII)

(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :
- 1) खाली दिलेल्या उदाहरणांन पैकी कोणतेही दोन (केस) उदाहरणे सोडवा.
 - 2) सर्व उदाहरणांना (केस) समान गुण आहेत.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) श्री सतिश यांना बँकेकडून कर्ज पाहीजे. बँकेने त्यांच्याकडून कर्जासाठी प्रतिभूतिची मागणी केली. या संदर्भात पुढील बाबींवर चर्चा करा. [25]

- अ) श्री सतिश यांनी मुदत ठेव पावती प्रतिभूती म्हणून दिली.
- ब) श्री सतिश यांनी जीवन विमा पत्र प्रतिभूति म्हणून दिली.
- क) श्री सतिश यांना भाग प्रमाणपत्र प्रतिभूति म्हणून दिले.
- ड) श्री सतिश यांनी सोन्याचे दागीने प्रतिभूति म्हणून दिले.
- इ) बँक कर्जासाठी प्रतिभूतिची गरज असते या विषयी दोन कारणे सांगा.

प्रश्न 2) पुढील परिस्थितीत तुमचे स्पष्टीकरण द्या. [25]

- अ) श्री गणेश हे व्यापारी आहेत त्यांचे बँक ऑफ बडौदा बँकेत चालू खाते आहे. त्यांच्या चालू खात्यावर 10 मार्च 2017 रोजी 50,000 शिल्लक आहे श्री गणेश यांनी त्यांच्या चालू खात्यावर रू 49,500 चा धनादेश 11 मार्च 2017 रोजी काढला. बँक ऑफ बडौदा. बँक हा धनादेश स्वीकारेल का?
- ब) श्री संजय यांचे बँक ऑफ महाराष्ट्र बँकेत बचत खाते आहे. 1 मार्च 2017 रोजी त्यांच्या चालू खात्यावर रूपये 10,000/- शिल्लक आहेत. बँक ऑफ महाराष्ट्राने श्री संजय यांना कर्ज दिलेले असून 1 मे 2017 रोजी रूपये 9,000/- चे थकीत कर्ज आहेत. कर्ज खात्याच्या वसुलीसाठी बँक ऑफ महाराष्ट्र बँक बचत खात्यातील शिल्लक वापरू शकेल काय?

- क) श्री सुरेश 1 जानेवारी 2017- चे कर्ज 15,000/- कॅनरा बँकेने दिलेले आहे 1 मे 2017 पर्यंत श्री सुरेश यांनी कर्ज परतफेडीचा हप्ता भरलेला नाही. यास निष्क्रीय मालमत्ता खाते (N.P.A.) म्हणून समजले जाईल का.
- ड) श्री सुधीर हे शेतकरी आहे. 1 ऑक्टोबर 2015 रोजी बँक ऑफ इंडियाने त्यांना पीक कर्ज दिलेले आहे रूपये 5000/- च्या पीक कर्जाचा हप्ता 1 मे 2016 पर्यंत दिलेला नाही. यास निष्क्रीय मालमत्ता खाते (N.P.A) म्हणून समजले जाईल काय?
- इ) 1 नोव्हेंबर 2016 चा धनादेश 1 मे 2017 रोजी बँकेत पेमेंटसाठी सादर केला. बँकेने या चेकचे पेमेंट केले आहे का?

प्रश्न 3) श्री अजय भोसले यांनी चालू खाते उघडण्यासाठी बँक ऑफ बडौदा बरोबर संपर्क साधला पुढील परीस्थितीत आपले स्पष्टीकरण द्या. [25]

- अ) K.Y.C. (के वाय सी) तत्व म्हणजे काय?
- ब) चालू खाते उघडताना बँक ऑफ बडौदा K. Y. C. (के. वाय. सी) तत्व पाळणे आवश्यक आहे का?
- क) श्री अजय भोसले यांना चालू खाते उघडण्यासाठी बँक ऑफ बडौदा परवानगी देईल का?
- ड) सार्वजनिक मर्यादीत कंपनीचे चालू खाते उघडताना बँक ऑफ बडौदा कोणती काळजी घ्यावी.
- इ) चालू खाते व बचत खाते मधील फरक सांगा.



Total No. of Questions : 3]

SEAT No. :

P7451

[Total No. of Pages : 4

[5805]-Ext.-612

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

ADVANCED MARKING (Special Paper-VI)

204H : Marketing Research

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail Primary data sources and Secondary data sources of collecting Marketing Information? **[15]**

OR

What is Web Based Marketing Research? Explain the importance as well as merits and demerits of Web Based Marketing Research. **[15]**

Q2) What is Research Process? How the problem is formulated and states the factors determining the selection of a problem? **[15]**

OR

Write Note on Application of Marketing Research? **[15]**

Q3) Write Short Notes (Any 4) : **[20]**

- a) Types of Marketing Survey
- b) Meaning and Importance of Market Information
- c) Data collection through Internet
- d) Ethics in Marketing Research
- e) Role of Marketing Decision Support System (MDSS)
- f) Characteristics of Good Hypothesis



P.T.O.

Total No. of Questions : 3]

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[5805]-Ext.-612
M.Com. (Part-II) (For External)
ADVANCED MARKING (Special Paper-VI)
204 H : Marketing Research
(2013 Pattern) (Credit System)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'संशोधन प्रक्रिया' म्हणजे काय? समस्या विधान कसे तयार केले जाते आणि समस्या विधान निवडीवर परिणाम करणारे घटक सांगा. [15]

किंवा

'विपणन संशोधनाचे उपयोजन' यावर सविस्तर टिप लिहा. [15]

प्रश्न 2) विपणन माहिती संकलनाचे प्राथमिक माहिती स्रोत आणि दुय्यम माहिती स्रोत सविस्तर स्पष्ट करा. [15]

किंवा

'वेब आधारित विपणन संशोधन' म्हणजे काय? वेब आधारित (इंटरनेट) विपणन संशोधनाचे महत्त्व असेच फायदे, तोटे स्पष्ट करा. [15]

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

- अ) विपणन सर्वेक्षणाचे प्रकार
ब) बाजारपेठ माहिती आणि महत्त्व
क) इंटरनेटच्या माध्यमातून माहितीचे संकलन
ड) विपणन संशोधनातील नैतिकता
इ) विपणन-निर्णयाला पाठबळ देणारी पद्धत
फ) चांगल्या गृहितकाची वैशिष्ट्ये



Total No. of Questions : 3]

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[5805]-Ext.-612

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

ADVANCED MARKETING (Special Paper-VIII)

204 H : Case Studies in Advanced Marketing

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Case No.1 [25]

You are appointed as a sales executive by a company producing solar bike (Two wheeler) useful for public to avoid heavy prices on petrol, good average and avoid pollution. A company want to know their market position in Western Region of Maharashtra you are expected to carry out market survey. What points you will considered? Give your plan, assuming that there is not much more difference in prices of solar-bikes.

Q2) Case No. 2

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

- a) Laptops
- b) Hair oil
- c) Marathi Story books for children
- d) Readymade - Cloths
- e) Golden ornaments

Q3) Case No. 3 [25]

Develop an appropriate strategy for 'Pune Maha-Metro' to promote.

- a) Number of Passengers in city area.
- b) To compete with local transport like PMPML and Auto Rickshaws, which is already in existance.



Total No. of Questions : 3]

P7451

[5805]-Ext.-612

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

ADVANCED MARKETING (Special Paper-VIII)

204 H : Case Studies in Advanced Marketing

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- प्रश्न 1) केस क्रमांक - 1 [25]
आपली नेमणूक एका उत्पादन कंपनीने केलेली आहे. जी कंपनी सोलर बाईक (दुचाकी) चे उत्पादन करते. आपण तेथे विक्री व्यवस्थापक म्हणून नियुक्त आहात. कंपनीला पश्चिम महाराष्ट्रा मध्ये आपल्या कंपनीच्या (उत्पादनासाठी) बाजारपेठेची परिस्थिती जाणून घ्यावयाची आहे. आपण त्यासाठी बाजारपेठ सर्वेक्षण करणे अपेक्षित आहे. यासाठी आपण कोणते मुद्दे विचारात घ्याल. आपले सविस्तर नियोजन सांगा. (सदर दुचाकी पेट्रोलच्या वाढत्या किंमतीवर सामान्य जनतेला योग्य पर्याय असून सदर दुचाकीचे अॅव्हरेज चांगले आहे तसेच ती प्रदुषण मुक्त आहे.)
- प्रश्न 2) केस क्रमांक - 2 [25]
खालील प्रत्येक वस्तुची विक्री परिणाम कारकपणे वाढण्यासाठी एक विपणन योजना त्याच्या कारण मीमांसे सहीत तयार करा.
अ) लॅपटॉप
ब) केसांचे तेल
क) लहान मुलांसाठी मराठी - गोष्टींची पुस्तके
ड) तयार कपडे
इ) सोन्याचे दागिने
- प्रश्न 3) केस क्रमांक - 3 [25]
पुणे महा मेट्रोसाठी सुयोग्य विपणन व्यूहरचना करावयाची आहे.
अ) शहरी भागातील प्रवासी संख्या वाढविणेसाठी
ब) स्थानिक व प्रस्थापित अश्या पीएमपीएमएल व रिक्षा यांचेबरोबर स्पर्धा करणेसाठी. आपण यासाठीच्या व्युहरचना रितीने विकसित कराल.



Total No. of Questions : 5]

SEAT No. :

P7275

[Total No. of Pages : 4

[5805]-Ext.-701
M.Com. (Part-I) For External
101: 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) Define Management Accounting. Explain Scope and Limitations of Management Accounting. **[20]**

OR

Balance Sheets of Madan Ltd. as on 31st March, 2018 & 31st March, 2019

Liabilities	31-3-2018 Amount Rs	31-3-2019 Amount Rs	Assets	31-3-2018 Amount Rs	31-3-2019 Amount Rs
Eq. Share Capital	5,00,000	7,50,000	Land & Building	6,00,000	7,75,000
6% Prf. Share Capital	3,00,000	1,50,000	Machinery	6,00,000	7,20,000
Share Premium	---	25,000	Investments	1,20,000	60,000
General Reserve	1,25,000	1,50,000	Closing Stock	1,35,000	1,85,000
Profit & Loss A/c	55,000	1,65,000	S. Debtors	1,80,000	2,75,000
10% Debentures	4,00,000	5,00,000	Bills Receivable	30,000	70,000
S. Creditors	1,15,000	1,48,000	Cash & Bank	30,000	25,000
Bills Payables	33,000	27,000	Preliminary Expenses	20,000	15,000
O/s. Expenses	12,000	5,000			
Proposed Dividend	50,000	75,000			
Provision For Taxation	1,25,000	1,30,000			
	17,15,000	21,25,000		17,15,000	21,25,000

P.T.O.

Additional Information :

1. Taxes paid during the year amounted to Rs. 1,15,000/-
2. Provide depreciation on Land & Building @ 10% & on Machinery @ 15%.
3. During the year 50% preference shares were redeemed at 20% premium.
4. Interim Dividend paid amounted to Rs. 50,000/-
5. During the year Machinery costing Rs. 30,000/- (Book Value of Rs.50,000/-) was sold for Rs.15,000/-

Prepare Funds Flow Statement for year ended 31st March, 2019 with necessary working.

Q2) Following information is given by management of X Ltd. for year ended 31st March, 2019. **[20]**

Sales for year ended 31st March, 2019- Rs. 24,00,000/- (25% Sales are on Cash Basis)

Sales to Net Worth - 5 Time

Current Liabilities to Net Worth - 40%

Total Debts to Net Worth - 95%

Inventory Turnover Ratio- 8 Times

Average Collection Period - 60 Days.

Fixed Assets to Net Worth - 70%

Reserve and Surplus is 50% of Share Capital.

Draw up the Balance Sheet of X Ltd., as on 31st March, 2019 along with necessary workings.

OR

Following data is made available by the management of Santosh Pvt. Ltd., Pune for year ended 31st March, 2019 from which you are required to calculate the amount of Working Capital require for the forthcoming financial year -

Production Level - At 80% capacity 10,400 Units.

Raw Material Rs. 75/- Per Unit.

Direct Wages Rs. 50/- Per Unit.

Overheads Rs. 20/- Per Unit.

Selling Price Rs. 180/- Per Unit.

Following further particulars are available -

- i) Raw Materials are expected to remain in stock for an average period of one month before issued to production.
- ii) Finished Goods are to stay in the warehouse for three months on the average before being sold & sent to customers.
- iii) Each unit of product will be in process on an average for 1/2 month (Stage of completion in respect of Labour 80% and Overheads 60%).
- iv) Credit allowed by suppliers of materials is two month.
- v) Debtors are allowed eight weeks credit.
- vi) Lag in payment of Wages 6 weeks & Overheads are on monthly basis.
- vii) Add 10% for contingencies.
- viii) Sales and Productions follow a consistent pattern and a year consists of 52 weeks

Q3) A Company is considering purchase of a machine. Two alternative machines are available having cost price of Rs. 25,00,000/-. Expected inflows during the life of these machines are given below. **[20]**

Cash Inflows during five years

Year	Machine A Amount in Rs.	Machine B Amount in Rs.
1	4,00,000/-	8,00,000/-
2	10,00,000/-	12,00,000/-
3	15,00,000/-	12,00,000/-
4	12,00,000/-	12,00,000/-
5	10,00,000/-	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 -

- a) Payback Period 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
 50 Kg of Material A at Rs. 200/- per Kg
 75 Kg of Material B at Rs. 100/- per Kg

During the period 4,000 Kg of Chemical X was produced from the use of
 2,500 Kg of Material A at Rs. 250/- perKg
 3,200 Kg of Material B at Rs. 80/- perKg

Calculate Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance and Material Yield Variance.

Q4) Define Budget, Budgeting and budgetary control. State and explain objectives and limitations of budgetary control. **[20]**

OR

Following particulars are obtained from the records of a factory manufacturing two products - Product A and Product B

Particulars	Product A (Cost Per Unit in Rs.)	Product B (Cost Per Unit in Rs.)
Selling Price	2,000/-	1,200/-
Material Cost@ Rs. 50/- per Kg.	600/-	300/-
Direct Wages@ Rs. 40/- per hour	640/-	400/-
Variable Overheads	160/-	100/-

Total Fixed Costs are Rs. 16,00,000/-

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

- a) If total sales in unit is key factor.
- b) If total sales in value is key factor.
- c) If raw material is in short supply.
- d) If labour hours is the limiting factor.

If available hours are 62,000 hrs only and maximum sale of each product is 3,000 units only, find out the most profitable sales mix and profit from it.

Q5) Write short notes (Any Two) **[20]**

- | | |
|--------------------------------|--------------------------|
| i. Cost of Capital. | iii. Cash Flow Statement |
| ii. Responsibility Accounting. | iv. Types of Budgets |



Total No. of Questions :5]

SEAT No. :

P7452

[Total No. of Pages : 4

[5805]-Ext.-702

M.Com. (Part - I) (External)
STRATEGIC MANAGEMENT (Compulsory)
(2015 Pattern) (102 (A))

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 management process and Approaches to strategic decision making. **[20]**

OR

What is 'External Business Environment'? Explain the various factors of External Business Environment to be evaluated in strategic Analysis. **[20]**

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

OR

What is 'Strategy Implementation'? Explain key issues in the Strategy Implementation. **[20]**

Q3) What is 'Financial Strategy'? Explain the need and objectives of Financial strategy. **[20]**

OR

What is 'Human Resource Strategy'? Explain the process of acquisition of Human Resources. **[20]**

P.T.O.

Q4) Explain the motivation and maintenance of Human Resource Strategy. [20]

OR

What is 'Production Strategy'? Explain in detail objectives & importance of production strategy. [20]

Q5) Write short notes (Any four). [20]

- a) Components of strategic management
- b) SWOT Analysis
- c) Steps in strategic Planning
- d) Financial Decisions.
- e) Research & Development Strategy
- f) Nature of Marketing strategy.



Total No. of Questions : 5]

P7452

[5805]-Ext.-702

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

STRATEGIC MANAGEMENT (Compulsory)
(2015 Pattern) (102 (A))

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) 'व्यूहरचना व्यवस्थापन' म्हणजे काय? व्यूहरचना व्यवस्थापन प्रक्रिया आणि व्यूहरचनात्मक निर्णय निर्धारणाचे दृष्टीकोन स्पष्ट करा. [20]

किंवा

व्यावसायिक बाह्य पर्यावरण म्हणजे काय? व्यूहरचनात्मक सुत्रीकरणावर परिणाम करणारे बाह्य पर्यावरणीय घटक स्पष्ट करा.

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

किंवा

'व्यूहरचना अंमलबजावणी' म्हणजे काय? व्यूहरचना अंमलबजावणीतील मुख्य मुद्दे स्पष्ट करा.

प्र.3) 'वित्तीय व्यूहरचना' म्हणजे काय? वित्तीय व्यूहरचनेची गरज आणि उद्दिष्टे स्पष्ट करा. [20]

किंवा

'मानवी संसाधन व्यूहरचना' म्हणजे काय? मानवी संसाधन प्राप्त करण्याची प्रक्रिया स्पष्ट करा.

प्र.4) अभिप्रेरणा आणि मानवी संसाधनाची देखभाल याविषयी व्यूहरचना स्पष्ट करा.

[20]

किंवा

‘उत्पादन व्यूहरचना’ म्हणजे काय? उत्पादन व्यूहरचनेची उद्दिष्टे आणि महत्त्व सविस्तर स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

[20]

- अ) व्यूहरचनात्मक व्यवस्थापनाचे घटक
- ब) स्वॉट विश्लेषण
- क) व्यूहरचनात्मक नियोजनाच्या पायऱ्या/टप्पे
- ड) वित्तिय निर्णय
- इ) संशोधन आणि विकास व्यूहरचना
- फ) विपणन व्यूहरचनेचे स्वरूप



Total No. of Questions : 5]

SEAT No. :

P7453

[Total No. of Pages : 2

[5805]-Ext.-703

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

ECONOMICS

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) Explain the scope and Limitation of Industrial Economics. **[20]**

OR

What is industrial Productivity? Write factors influencing industrial productivity.

Q2) Explain Sargent Florences theory of Location of industries. **[20]**

OR

What is mean by industrial Location? Explain the factors influencing location of industries.

Q3) Write measures adopted by the Indian Government to improve industrial efficiency. **[20]**

OR

What is industrial Profitability? Explain measurement of industrial Profitability.

Q4) Explain role and Problems of Medium enterprises. **[20]**

OR

Explain the measures to reduce Industrial Imbalance.

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

- a) Causes of Industrial Imbalance.
- b) Problems of Public Sector enterprises.
- c) Measurement of Industrial Productivity.
- d) Significance of Industrial Economics.



P.T.O.

Total No. of Questions : 5]

P7453

[5805]-Ext.-703
M.Com. (Part-I) (External)
ECONOMICS
102 - B : Industrial Economics
(2015 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

-
- प्र.1)** औद्योगिक अर्थशास्त्राची व्याप्ती आणि मर्यादा स्पष्ट करा. [20]
किंवा
औद्योगिक उत्पादकता म्हणजे काय? औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा.
- प्र.2)** औद्योगिक स्थाननिश्चितीचा सार्जन्ट फ्लारेंस यांचा सिद्धांत स्पष्ट करा. [20]
किंवा
औद्योगिक स्थाननिश्चिती म्हणजे काय? औद्योगिक स्थाननिश्चितीवर परिणाम करणारे घटक स्पष्ट करा.
- प्र.3)** औद्योगिक कार्यक्षमता सुधारण्यासाठी भारत सरकारने केलेले उपाय लिहा. [20]
किंवा
औद्योगिक लाभप्रदता म्हणजे काय? औद्योगिक लाभप्रदतेची मापने स्पष्ट करा.
- प्र.4)** मध्यम उपक्रमांची भूमिका आणि समस्या स्पष्ट करा. [20]
किंवा
औद्योगिक असमतोल कमी करण्यासाठीचे उपाय स्पष्ट करा.
- प्र.5)** थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]
अ) औद्योगिक असमतोलाची कारणे.
ब) सार्वजनिक उपक्रमांच्या समस्या.
क) औद्योगिक उत्पादकतेची मापके.
ड) औद्योगिक अर्थशास्त्राचे महत्व.



Total No. of Questions : 6]

SEAT No. :

P7732

[5805]-Ext.-704

[Total No. of Pages : 6

M.Com. s

**103 : ADVANCED ACCOUNTING AND INCOME TAX
(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) Short notes: (Any three)

[15]

- a) GAAP.
- b) IFRS.
- c) IND-AS.
- d) Liquidator's Statement of Affairs.
- e) Advantages of Leasing.

Q2) A Ltd. acquired 16,000 Equity Shares B. Ltd. of Rs. 10 each on 31st March, 2016. The summarized Balance Sheet of A. Ltd. and B. Ltd. As on that date were as under:

[20]

Balance Sheet as on 31-03-2016

Liabilities	A.Ltd. (Rs.)	B.Ltd. (Rs.)	Assets	A. Ltd. (Rs.)	B. Ltd. (Rs.)
Share capital: Equity shares of Rs. 10 each	5,00,000	2,00,000	Land & Buildings	1,50,000	1,80,000
			Plant and Machinery	2,40,000	1,09,400
General Reserve	2,40,000	1,20,000	Investment in Shares in B Ltd. (at Cost)	3,40,000	-
Profit & loss A/C	57,200	36,000	Stock	1,20,000	36,000
Bank overdraft	80,000	-	Sundry Debtors	44,000	40,000
Bills payable (including Rs. 3,000 Payable to A Ltd.)	-	8,400	Bills Receivables (Including Rs. 3,000 from B. Ltd.)	15,800	-
Sundry Creditors	47,100	9,000	Cash at bank	14,500	8,000
Total	9,24,300	3,73,400	Total	9,24,300	3,73,400

P.T.O.

You are supplied the following information:

- 1) The directors are advised that land and buildings of B. Ltd. Are undervalued by Rs. 20,000 and plant and machinery of B Ltd. are overvalued by Rs. 10,000. Their Assets have to be adjusted accordingly.
- 2) Sundry creditors of A Ltd. includes Rs. 12,000 due to B. Ltd.

You are required to prepare the consolidated balance sheet in Horizontal form as at 31-03-2016 along with necessary workings.

OR

- a) Following is the balance-sheet of Camlin Ltd. Mumbai as on 31st March 2018. Balance sheet as on 31st March 2018 [10]

Liabilities	Rs.	Assets	Rs.
Share capital		Freehold premises	1,00,000
2,000 equity shares of		Machinery	1,40,000
Rs. 100 each, fully paid	2,00,000	Furniture	28,000
Reserve fund	1,00,000	Stock in trade	40,000
Profit & Loss A/c	32,000	Book debts	88,000
Creditors	90,000	Bank Balance	52,000
Bills payable	30,000	Formation expenses	4,000
	4,52,000		4,52,000

Additional information:

- i) Assets are valued under:

Goodwill	88,000
Freehold premises	2,60,000
Machinery	1,44,000
Furniture	48,000
Stock in trade	50,000
Debtors ($\frac{1}{4}$)	78,000

- ii) The profit of the company amounted to,

Year	Profit (Rs.)
2016	90,000
2017	98,000
2018	1,00,000

- iii) It is the practice of the company to transfer one-fourth of profit to reserve Fund.
- iv) The fair yield respect of equity share of similar type of companies is ascertained at 10%

Find out :-

- 1) Intrinsic value
- 2) Yield value
- 3) Fair value

- b) The Net profit of Rajesh & Co. after providing for taxation for the last five years are as under: [10]

Year	2016	2017	2018	2019	2020
Profits (Rs.)	80,000	80,000	60,000	1,00,000	1,00,000

The capital employed in the business Rs. 9,25,000 and Normal Rate of return expected in such a type of industry is 8%.

Calculate the value of Goodwill on the Basis of three years purchases of super profit method.

- Q3)** Universal Ltd. has its H.O. in Calcutta and a Branch in Mumbai which keeps its own books. Summarized trial balance as on 31st December 2000 are given below. The Mubai Branch profit for the year 2000 had not been incorporated in the H.O. books. [15]

Calcutta H.O	Amt (Rs.) Debit	Amt(Rs.)Credit
Capital		1,00,000
Fixed Assest	1,40,000	
Current Assets and liabilities	88,000	49,000
Profit and loss account:		
Balance 1 st Jan 2000		67,000
Calcutta profit for 2000		54,000
Mumbai Branch Account (1-1-2000)	66,400	
Remittance from Branch		30,000
Goods sent to Branch (at cost)	5,600	
Total	3,00,000	3,00,000

Mumbai Branch	Amt (Rs.) Debit.	Amt(Rs.) Credit
Fixed Assets	36,500	
Current Assets and liabilities	31,800	17,300
Head Office Account (1-1-2000)		66,400
Remittance to head office	32,000	
Goods from head office		5,150
Profit and loss account		11,450
Total	1,00,300	1,00,300

The Branch remitted Rs. 2,000 cash to head office on 31-12-2000, and head office sent goods to the branch of Rs. 450 (at cost) on the same day, both are in transit. write up the branch account in head office ledger, the head office account in branch ledger. you are required to prepare a summarized balance sheet for the entire business.

Q4) Short notes : (Any three) [15]

- Concept of 'person' as per IT act.
- Capital gains.
- Residential status of an individual
- Gross annual valuation.
- Agricultural income.

Q5) Mr. Lal is employed in Bharat Textile Ltd. Mumbai on a monthly salary of 20,000. In addition to this fixed salary, He is entitled to a commission @5% on the sales made by him. during the previous year 2021-22, he had received following allowances and amenities from his employer. [15]

- Dearness allowance @ ₹ 2,000 per month which is granted to him under the terms of employment and counted for retirement benefits.
- Bonus equal to two months basic salary.
- House rent allowance @ Rs.5,000 per month
- Entertainment allowance @ Rs. 250 per month
- The company paid Rs. 1,000 as his Income tax penalty.
- In September, 2021 during leave he went on a visit to Kashmir with his family. The expenditure amounting to Rs. 16,000 as passage money by air were paid to him by employer as leave travel assistance.

- 7) He had been provided with the amenities of gas, electricity and water, the expenses of which amounting to Rs. 12,000 were paid by the company.
- 8) Commission on sales of Rs. 10,00,000 @5%
- 9) He was given titan watch Rs. 9,000 by his employer on the foundation day of the company.
- 10) He and his employer each contributed 12.5% of his salary to recognized provident fund. The interest credited to this fund for the previous year at 13.5% rate of interest amounted to Rs. 27,000.

Compute the taxable income from salary of Mr. Lal for the assessment year 2022-23 keeping in mind that he spent 6,000 p.m. as rent of the house hired by him.

Q6) Mr. Chand aged 65 years working as Manager in DPS Ltd, Gujarat, furnished the following details of his income for the financial year 2021-22. Compute his total taxable income and tax liability for the A.Y. 2022-23. **[20]**

- 1) Basic Salary Rs, 60,000 per month (Fixed)
- 2) Dearness Allowance 70% of salary (60% of that considered for retirement benefits)
- 3) Transport Allowance Rs. 8,000 p.m.
- 4) House Rent Allowance Rs. 12,000 p.m. He pays Rs. 20,000 p.m. as house rent for the house of his residence in Pune.
- 5) He gets Medical Allowance Rs. 9,000 p.m.
- 6) Company contributes 13% of basic salary to his RPF and equal amount is contributed by him to this fund. Interest credited during the year on balance of this account 12% is Rs. 1,20,000.
- 7) He received Rs. 60,000 interest on Fixed Deposits in the bank and Rs. 12,000 as dividend received from other than domestic company.
- 8) He paid Rs. 16,000 as LIC premium for policy of Rs. 1,50,000. Deposited Rs. 1,10,000 in PPF during F.Y.
- 9) Company has deducted Rs. 20,000 per quarter for four quarters as Advance Tax from his salary, Rs. 2,500 as professional Tax and Rs. 12,000 p.m. as TDS.
- 10) Long Term Capital Gain 1,90,000.
- 11) He has Rented House at Nashik, let-out it @ Rs. 20,000 p.m. he has paid Rs. 6,000 as Municipal Tax. He paid Rs. 1,60,000 as Housing loan repayment which include Rs. 60,000 as interest on loan.

OR

- a) Sunil has a property whose municipal valuation is Rs. 2,30,000 p.a. The fair rent is Rs. 2,10,000 p.a. and the standard rent fixed by the Rent Control Act is Rs. 2,20,000 p.a. The property was let out for a rent of Rs. 21,000 p.m. throughout the previous year. Unrealised rent was Rs. 21,000 and all conditions prescribed by Rule 4 are satisfied. He paid municipal taxes @ 10% of municipal valuation. Interest on borrowed capital was Rs. 40,000 for the year. Compute the income from house property of Sunil for A.Y. 2022-23. **[10]**
- b) Mr. Amitabh prepared the following Profit and Loss A/C of his Cloth Shop for the year ended 31st March, 2022. Find out his Income for Business from the AY 2022-23. **[10]**

Profit and Loss Account
(for the year ended 31/03/2022)

Particulars	Rs.	Particulars	Rs.
Salaries and Wages	33,000	Gross Profit	3,34,725
Rent etc.	1,600	Gifts Received	
Household Expenses	82,000	from Relatives	275
Income Tax	900		
Advertisement	800		
Postage Expenses	600		
Gift to Relatives	900		
Fire Insurance Premium	400		
Life Insurance Premium	2,100		
Bad Debts Reserve	800		
Audit Fees	400		
Net Profit	2,11,500		
Total	3,35,000	Total	3,35,000



Total No. of Questions : 5]

SEAT No. :

P7738

[Total No. of Pages : 4

[5805]Ext.-705
M.Com. (Part - I) (For External)
ADVANCED BANKING & FINANCE (Special Paper - I)
Law & Practices of Banking
(2015 Pattern) (115)

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 nature of relationship between banker and customer as debtor and creditor. **[20]**

OR

Discuss in detail the changing role of RBI. **[20]**

Q2) Explain the following as definitions given under the Negotiable Instrument Act, 1881. **[20]**

- a) Negotiable Instrument.
- b) Holder.
- c) Holder in due course.
- d) Payment in due course.

OR

Explain in detail Banking Regulation Act, 1949. Explain Amendments of Banking Regulations Act, 1949 up to December 2012. **[20]**

Q3) Explain in detail the following definitions given under the Securitisation Act, 2002. **[20]**

- a) Bank.
- b) Financial Institution.
- c) Securitisation.

P.T.O.

OR

Explain the following provisions of the Prevention of Money Laundering Act, 2002. [20]

- a) Offence of money laundering.
- b) Punishment for money laundering.
- c) Attachment

Q4) What do you mean by Merger and Acquisition? State any four cases of Merger and Acquisition in banking sector of India. [20]

OR

What are the strategies adopted by banks to manage risks? [20]

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

- a) Termination of relationship between banker and customer.
- b) Right of set off.
- c) Winding up of banking company.
- d) Development to Hi-tech Banking.



Total No. of Questions : 5]

P7738

[5805]Ext.-705

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

ADVANCED BANKING & FINANCE (Special Paper - I)

Law & Practices of Banking

(2015 Pattern) (115)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) बँकर आणि ग्राहक यांच्यातील ऋणको आणि धनको म्हणून असलेल्या संबंधांचे स्वरूप स्पष्ट करा. [20]

किंवा

भारतीय रिझर्व बँकेच्या च्या बदलत्या भूमिकेबद्दल सविस्तर चर्चा करा. [20]

प्रश्न 2) चलनक्षम दस्तऐवज कायदा, 1881 अंतर्गत दिलेल्या व्याख्या म्हणून खालील घटक स्पष्ट करा. [20]

- अ) चलनक्षम दस्तऐवज.
ब) धारक.
क) होल्डर इन ड्यू-कोर्स.
ड) पेमेंट इन ड्यू-कोर्स.

किंवा

बँकिंग नियमन कायदा, 1949 सविस्तर स्पष्ट करा. डिसेंबर 2012 पर्यंत बँकिंग नियमन कायदा, 1949 मधील सुधारणांचे स्पष्टीकरण द्या. [20]

प्रश्न 3) सिक््युरिटायझेशन कायदा, 2002 अंतर्गत दिलेल्या खालील व्याख्यांचे तपशीलवार वर्णन करा. [20]

- अ) बँक.
ब) वित्तीय संस्था.
क) सिक््युरिटायझेशन.

किंवा

मनी लॉड्रिंग प्रतिबंधक कायदा, 2002 च्या खालील तरतुदी स्पष्ट करा. [20]

- अ) मनी लॉड्रिंगचा गुन्हा.
- ब) मनी लॉड्रिंगसाठी शिक्षा.
- क) अटॅचमेंट.

प्रश्न 4) विलीनीकरण आणि अधिग्रहण म्हणजे काय? भारतातील बँकिंग क्षेत्रातील विलीनीकरण आणि अधिग्रहणाची कोणतीही चार उदाहरणे सांगा. [20]

किंवा

जोखीम व्यवस्थापनासाठी बँकांनी कोणत्या व्युहरचनांचा अवलंब केलेला आहे? [20]

प्रश्न 5) थोडक्यात टिप लिहा (कोणत्याही दोन) : [20]

- अ) बँकर आणि ग्राहक यांच्यातील संबंध संपुष्टात आणणे.
- ब) सेट-ऑफ चा अधिकार.
- क) बँकिंग कंपनी बंद करणे.
- ड) हाय-टेक बँकिंगचा विकास.



Total No. of Questions : 5]

SEAT No. :

P7736

[Total No. of Pages : 4

[5805]-Ext.-706

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

MARKETING MANAGEMENT

117 : Marketing Techniques (Special Paper- I)

(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 Pricing? Explain the need and objectives of pricing. **[20]**

OR

Define Traditional Marketing Mix? Explain the various elements of Traditional Marketing Mix in detail.

Q2) What is Market Segmentation? Explain the stages and Market criteria for Effective segmentation. **[20]**

OR

What is personal selling? Explain the importance and process of personal selling.

Q3) a) Explain the external factors of Marketing Environment. **[10]**

b) Explain the importance of Sales Promotion. **[10]**

OR

a) Explain Brand Creation and Brand Positioning.

b) Explain Consumer perception of Risks.

Q4) What do you mean by the term Motivation? Explain the theory of Motivation. **[20]**

OR

Define Attitude? Explain the characteristics and functions of Attitude.

P.T.O.

Q5) Write Short Notes on (Any Two) :

[20]

- a) Elements of Marketing.
- b) Product Life Cycle.
- c) Concept and Tools of Public Relations.
- d) Theory of motivation.



Total No. of Questions : 5]

P7736

[5805]-Ext.-706

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

MARKETING MANAGEMENT

117 : Marketing Techniques (Special Paper- I)

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) किंमत निश्चिती म्हणजे काय? किंमत निश्चितीची गरज व उद्दिष्टे स्पष्ट करा. [20]

किंवा

पारंपारिक विपणन मिश्र ची व्याख्या द्या. पारंपारिक विपणन मिश्रचे विभिन्न घटक सविस्तर स्पष्ट करा.

प्रश्न 2) बाजारपेठ विभागीकरण म्हणजे काय? प्रभावी बाजारपेठ विभागीकरणाचे निकष व पायऱ्या स्पष्ट करा. [20]

किंवा

वैयक्तिक विक्री म्हणजे काय? वैयक्तिक विक्रीचे महत्व व विक्री स्पष्ट करा.

प्रश्न 3) अ) विपणन पर्यावरणाचे बाह्य घटक स्पष्ट करा. [10]

ब) विक्री वृद्धी चे महत्व स्पष्ट करा. [10]

किंवा

अ) बोधचिन्ह निर्मिती व बोधचिन्ह स्थिती स्पष्ट करा.

ब) ग्राहकाचा जोखीम प्रती दृष्टीकोन स्पष्ट करा.

प्रश्न 4) अभिप्रेरणा म्हणजे काय? अभिप्रेरणा सिद्धांत स्पष्ट करा. [20]
किंवा

अभिवृत्ती म्हणजे काय? अभिवृत्तीची वैशिष्ट्ये व कार्य स्पष्ट करा.

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

- अ) विपणनाचे घटक
- ब) नवीन वस्तू विकास
- क) जनसंपर्काची संकल्पना व साधने
- ड) अभिप्रेरणा सिद्धांत



Total No. of Questions : 6]

SEAT No. :

P7454

[Total No. of Pages : 4

[5805]-Ext.-708

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

BUSINESS ADMINISTRATION

Production Operation and Financial Management

(2015 Pattern) (Special Paper - I) (113)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

SECTION - I

Production and Operation Management

Q1) What is Product Design? Explain the importance of Product Design. [15]

OR

Define the term 'Product Design'. Explain the Characteristics of Good Product Design.

Q2) What is Production Control? Explain the factors affecting Production Control. [15]

OR

What is 'Productivity'? State the factors that affect productivity of employees in the organisation.

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

- a) Effects of liberalization on Business
- b) ISO 9000
- c) Basic Principles of Plant Layout
- d) Steps in Production Planning

P.T.O.

SECTION - II

Financial Management

Q4) Explain the recent changes in Indian Money Market. **[15]**

OR

Define the term 'Financial Management'. Explain in detail the objectives of Financial Management.

Q5) What is 'Ratio Analysis'? Explain the advantages of Ratio Analysis. **[15]**

OR

What is Fund Flow Statement? State its importance in detail.

Q6) Write Short Notes (Any Two) : **[20]**

- a) Financial Market
- b) Nature of Ratios
- c) Going Concern concept
- d) Financing of Long term Working Capital



Total No. of Questions : 6]

P7454

[5805]-Ext.-708

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

BUSINESS ADMINISTRATION

Production Operation and Financial Management

(2015 Pattern) (Special Paper - I) (113)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडील गुण पूर्ण अंक दर्शवितात.
3) भाग I व भाग II दोन्ही एकाच उत्तरपत्रिकेमध्ये सोडविणे.

विभाग - I

उत्पादन आणि प्रक्रिया व्यवस्थापन

- प्रश्न 1) उत्पादन आराखडा म्हणजे काय? उत्पादन आराखड्याचे महत्त्व स्पष्ट करा. [15]
किंवा
उत्पादन आराखडा या संकल्पनेची व्याख्या द्या. आदर्श उत्पादन आराखड्याची वैशिष्ट्ये सविस्तर स्पष्ट करा.
- प्रश्न 2) उत्पादन नियंत्रण म्हणजे काय? उत्पादन नियंत्रणावर परिणाम करणारे घटक स्पष्ट करा. [15]
किंवा
उत्पादकता म्हणजे काय? संघटनेत कर्मचारी वर्गाच्या उत्पादकतेवर परिणाम करणाऱ्या विविध घटकांची माहिती सांगा.
- प्रश्न 3) टीपा लिहा (कोणत्याही दोन) : [20]
अ) उदारीकरणाचे व्यवसायावर होणारे परिणाम
ब) आय. एस. ओ. 9000
क) यंत्रकुलाची मुलतत्वे
ड) उत्पादन नियोजनाच्या पायऱ्या

विभाग - II

वित्तीय व्यवस्थापन

प्रश्न 4) भारतीय नाणेबाजारातील नवीन बदल स्पष्ट करा. [15]

किंवा

वित्तीय व्यवस्थापन या संज्ञेचा व्याख्या द्या. वित्तीय व्यवस्थापनाची उद्दिष्टे सविस्तर स्पष्ट करा.

प्रश्न 5) गुणोत्तर विश्लेषण म्हणजे काय? गुणोत्तर विश्लेषणाचे फायदे सविस्तर स्पष्ट करा. [15]

किंवा

निधी प्रवाह विवरण पत्र म्हणजे काय ते सांगून त्याचे महत्व सविस्तर स्पष्ट करा.

प्रश्न 6) टीपा लिहा (कोणत्याही दोन) : [20]

अ) वित्तीय बाजार

ब) गुणोत्तर विश्लेषणाचे स्वरूप

क) चालू व्यवसायसंस्था संकल्पना

ड) दीर्घ स्वरूपी खेळते भांडवल उभारणीचे स्रोत



Total No. of Questions : 5]

SEAT No. :

P7733

[Total No. of Pages : 4

[5805]-Ext.-709

M.Com. (Part - I)

107 : ADVANCED COST ACCOUNTING & COST SYSTEM

**Advanced Cost Accounting
(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 side indicate full marks.*

- Q1) A) Fill in the blanks (Any 5) [5]**
- a) Prime Cost is also known as _____ cost. (Direct/Indirect/Works)
 - b) Abnormal gain is excess of actual output over _____ output. (standard/normal/abnormal)
 - c) Construction companies follow _____ costing. (Process/Contract/Operating)
 - d) The _____ includes overhead charges. (Cost price/Selling price/Market price)
 - e) When the selling price is _____ than the cost price, there is a profit. (less/equal/more)
 - f) Period cost means _____. (Variable Cost/Fixed Cost/Prime Cost)
 - g) Fixed overhead capacity variance arises due to difference between capacity utilised and _____. (Spare/Fixed/Planned)
- B) State the True or False (any 5) [5]**
- a) Accounting is a historical record of the transactions of a business entity.
 - b) In process costing, Abnormal gain is not valued at process cost per unit.
 - c) Under physical unit method of apportionment of joint cost, joint cost is divided by total units of joint products produced.
 - d) Both job order and process cost accounting use equivalent units of production to determine cost.
 - e) One of the primary uses of a cost of production report is to assist management in controlling production costs.
 - f) Modern cost accounting takes the perspective that collecting cost information is a function of the management decisions being made.
 - g) Cost management provides information that helps increase value for customers.

P.T.O.

Q2) The following is the Trading and Profit and Loss Account of X Ltd. for the year ended 31st March, 2022. **[20]**

Particulars	Rs.	Particulars	Rs.
To Materials consumed (Direct)	7,08,000	By Sales (30,000 units)	15,00,000
To Wages (Direct)	3,71,000	By Finished stock (1,000 units)	40,000
To Production Overhead	2,13,000	By Work-in-progress	
To Administration Overhead	95,500	Materials	17,000
To Selling & Distribution Overhead	1,13,500	Wages	8,000
To Preliminary Exp. written off	7,000	Production Overhead	<u>5,000</u>
To Goodwill written off	14,000	By Dividend received (gross)	1,20,000
To Fines	1,000	By Interest on Bank Deposit	20,000
To Interest on mortgage	4,000		
To Loss on sale of machine	5,000		
To Taxation	60,000		
To Net Profit for the year	1,18,000		
	17,10,000		17,10,000

The company manufactures a standard unit. The costing records show -

- a) Production overhead has been charged to work-in-progress at 20% on prime cost.
- b) Administration over head has been recovered at Rs. 3 per finished unit.
- c) Selling and distribution overhead has been recovered at Rs. 4 per unit sold.
- d) The under or over-absorption of overhead has not been transferred to costing profit and loss account.

Prepare:

- i) A proforma costing profit and loss account, indicating net profit.
- ii) Control accounts for production overhead, administration overhead and selling and distribution overhead.
- iii) A statement reconciling the profit disclosed by the cost records with that shown in the financial accounts.

Q3) A) Explain the methods of Inventory Control. [10]

B) Ltd., Faizpur, has three production departments and six service departments. The overhead expenses for the departments as per Primary Distribution Summary were follows: [15]

Production Departments	Rs.
• A	50,450
• B	20,800
• C	30,750

Service Departments:

• Stores	5,000
• Accounts	4,000
• Power House	3,000
• Canteen	3,000
• Time-Keeping	5,000
• Tool Room	8,000

The following additional information were made available from the costing records as the production departments.

Particulars		Production Departments		
		A	B	C
Number of Workers	No.	80	100	20
H.P. of Machines	HP	500	800	700
Value of Stores Requisitioned	Rs.	6,000	2,000	2,000
Services Rendered	%	25	50	25

You are required to prepare statement showing secondary distribution of service departments costs to production departments for the month ended 31st March, 2022.

Q4) A) Reasons for Reconciliation between Cost and Financial A/c. [10]

B) In the of manufacture relating to Ashoka Ltd., Andheri, a particular product passes through three distinct processes viz. A, B and C. During a monthly period 1,000 units are produced with which the following additional information available. [15]

Particulars	Process A	Process B	Process C
Direct Materials	2,000	1,000	1,000
Direct Labour	1,500	700	800
Direct Expenses	300	100	100

Indirect expenses amounted to Rs. 4,500 and they are to be apportioned to the processes on the basis of Direct Labour.

Prepare Process Account showing the total cost and cost per unit at each process.

Q5) Short Notes (any 4): [20]

- a) Objectives of Cost Accounting.
- b) Classification of Overheads.
- c) Job Costing and Batch Costing.
- d) Capital and Management Productivity.
- e) Cost Book-Keeping.



Total No. of Questions : 5]

SEAT No. :

P7455

[Total No. of Pages : 4

[5805]-Ext.-710

M.Com. (Part - I) (Semester - I) (For External)
BUSINESS PRACTICES AND ENVIRONMENT
(111) Organized Trade and Markets (Special Paper- I)
(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 meant by regulated markets? Explain it's nature & scope. **[20]**

OR

What is meant by service sector? Explain the role of service sector in the development of Indian economy.

Q2) What do you understand by FDI? State the argument for and against FDI. **[20]**

OR

What is co-operative marketing? Explain the role of co-operative marketing.

Q3) What is meant by Business Environment? Explain in detail the co-relation of Business Environment with Business. **[20]**

OR

What do you understand by the word 'Unemployment'? Explain the reasons for unemployment and the remedies to overcome unemployment.

Q4) What is meant by noise pollution? What are the reasons for noise pollution and suggest remedies to overcome noise pollution. **[20]**

OR

Explain the concept of Globalization and also explain the role of Globalization in the development of India.

P.T.O.

Q5) Write Short Notes on (Any 4) :

[20]

- a) Go Green Movement
- b) B. to C. (Business to Customer) Policy
- c) Mall Administration
- d) State Trading Corporation (STC)
- e) Parallel Economy
- f) Credit Policies
- g) Causes of Water Pollution



Total No. of Questions : 5]

P7455

[5805]-Ext.-710

M.Com. (Part - I) (Semester - I) (For External)
BUSINESS PRACTICES AND ENVIRONMENT
(111) Organized Trade and Markets (Special Paper- I)
(2015 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) नियंत्रीत बाजारपेठ म्हणजे काय? नियंत्रीत बाजारपेठेचे स्वरूप व व्याप्ती स्पष्ट करा. [20]
किंवा

सेवाक्षेत्र म्हणजे काय? भारतीय अर्थव्यवस्थेच्या विकासामध्ये सेवाक्षेत्राची भूमिका स्पष्ट करा.

प्रश्न 2) 'परकीय थेट गुंतवणुक' यापासुन आपणास काय अर्थबोध होतो? परकीय थेट गुंतवणुकीच्या बाजुने व विरोधात युक्तिवाद करा. [20]

किंवा

सहकारी विपणन म्हणजे काय? सहकारी विपणनाची भूमिका स्पष्ट करा.

प्रश्न 3) व्यावसायिक पर्यावरण म्हणजे काय? व्यावसायिक पर्यावरण आणि व्यवसाय यांतील सह-संबंध सविस्तर स्पष्ट करा. [20]

किंवा

'बेरोजगारी' या शब्दापासुन आपणास काय अर्थबोध होतो? बेरोजगारीची कारणे आणि त्यांच्यावर मात करण्यासाठीच्या उपाय योजना स्पष्ट करा.

प्रश्न 4) ध्वनी प्रदुषण म्हणजे काय? ध्वनी प्रदुषणाची कारणे कोणती? ध्वनी प्रदुषणावर मात करण्यासाठी उपाय योजना सुचवा. [20]

किंवा

जागतिकीकरणाची संकल्पना स्पष्ट करून जागतिकीकरणाची भारताच्या विकासातील भूमिका स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार) :

[20]

- अ) 'गो ग्रीन चळवळ' (हरितचळवळ)
- ब) बी टू सी धोरण (व्यवसाय ते ग्राहक)
- क) मॉल प्रशासन
- ड) राज्य व्यापार महामंडळ (STC)
- इ) समांतर अर्थव्यवस्था
- फ) पत धोरण
- य) जल प्रदुषणाची कारणे



Total No. of Questions :5]

SEAT No. :

P7456

[Total No. of Pages : 4

[5805]-Ext.-711

M.Com. (Part - I)

MODERN BUSINESS PRACTICES

112 : Business Practices and Environment

(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 organisation and Functions of Public Enterprises and Public Utilities. **[20]**

OR

Explain the organisation structure, importance and Objectives of Maharashtra Chamber of Commerce.

Q2) Explain the nature of Indian 'Agriculture Business' as well as problems & Prospects of Agriculture business in India. **[20]**

OR

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

- a) Krushi Saptak Yojuna
- b) Swayamsidha Programme.

Q3) What is 'Security Market'? Explain in detail structure, functions constitution & management of security market. **[20]**

OR

Explain the growth of Industries in co-operative sector in India.

P.T.O.

Q4) Explain in detail the entrepreneurial career of pravin masale Industries. [20]

OR

Define the term 'Environmental Analysis'. Explain in detail the various techniques of 'Environmental Analysis'.

Q5) Write short notes (any two). [20]

- a) Farm waste.
- b) Maratha Chamber of Commerce.
- c) Problems of small scale industries.
- d) Efficiency of Public Enterprises.



Total No. of Questions : 5]

P7456

[5805]-Ext.-711

M.Com. (Part - I)

MODERN BUSINESS PRACTICES

112 : Business Practices and Environment

(2015 Pattern) (Special Paper-II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) 'सार्वजनिक उद्योग' व 'सार्वजनिक सेवा' यांचे संघटन आणि कार्ये स्पष्ट करा.

[20]

किंवा

महाराष्ट्र वाणिज्य मंडळाची संघटनात्मक रचना, महत्त्व आणि उद्दिष्टे स्पष्ट करा.

प्र.2) भारतीय कृषी व्यवसायाचे स्वरूप स्पष्ट करा. तसेच भारतीय कृषी व्यवसायाच्या समस्या व भवितव्य स्पष्ट करा.

[20]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

- अ) कृषी सप्तक योजना
- ब) स्वयमसिद्ध कार्यक्रम

प्र.3) प्रतिभूती बाजारपेठ म्हणजे काय? प्रतिभूती बाजारपेठेची रचना, कार्ये, घटना व व्यवस्थापन सविस्तर स्पष्ट करा.

[20]

किंवा

भारतातील सहकार क्षेत्रातील औद्योगिक वाढ स्पष्ट करा.

प्र.4) 'प्रविण मसाले' उद्योग समूहाची कारकिर्द सविस्तर स्पष्ट करा.

[20]

किंवा

'पर्यावरण विश्लेषण' या संकल्पनेची व्याख्या द्या. पर्यावरण विश्लेषणाची विविध तंत्रे सविस्तर स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) शेतमाल नासधूस
- ब) मराठा वाणिज्य मंडळ
- क) लघु उद्योगांच्या समस्या
- ड) सार्वजनिक उद्योगाची कार्यक्षमता

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Total No. of Questions : 5]

SEAT No. :

P7457

[Total No. of Pages : 2

[5805]-Ext-712

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Cost Control and Cost Systems

(2015 Pattern) (Group - C) (Special Paper-II) (108)

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 calculator is allowed.*

Q1) What is Standard Costing? Explain the advantages and disadvantages of standard costing system. **[20]**

OR

Define the Responsibility Accounting. Explain the various Responsibility Centers with its importance.

Q2) Birla Ltd., Baroda has prepared the following budget estimated for the year 2017-18. **[20]**

Sales - 15,000 units

Fixed Cost - Rs. 34,000/-

Sales Value - Rs, 1,50,000/-

Variable Cost per unit - Rs.6/-

You are required to calculate-

- a) P/V ratio, BEP (Sales in Rs.) and Margin of Safety
- b) Also Calculate the effect of the following.
 - i) Decrease of 10% in selling price
 - ii) Increase of 10% in variable cost.

Q3) What is cost reduction programme? Explain how it will be implemented?[20]

OR

What is Inter Firm Comparison? Explain the advantages and disadvantages of it.

P.T.O.

Q4) From the following forecasts of income and expenditure prepare a cash budget for the three months commencing 1st June, when the bank balance was Rs. 1,00,000/- **[20]**

Months	Sales Rs.	Purchases Rs.	Wages Rs.	Factory Expenses Rs.	Selling Expenses Rs.
April	80,000	41,000	5,600	3,900	10,000
May	76,500	40,500	5,400	4,200	14,000
June	78,500	38,500	5,400	5,100	15,000
July	90,000	37,000	4,800	5,100	17,000
August	95,000	35,000	4,700	6,000	13,000

A sales commission of 5 percent on sales, due two months after sales, is payable in addition to selling expenses. Plant valued at Rs. 65,000/- will be purchased and paid for in August, and the dividend for the last financial year of Rs. 15,000/- will be paid in July. There is a two month credit period allowed to customers and received from suppliers.

Q5) a) From the following particulars calculate: **[10]**

- i) Labour Cost Variance
- ii) Labour Rate Variance
- iii) Labour Efficiency Variance
- iv) Ideal Time Variance

	Standard	Actual
Output	1,000 units	1,200 units
Rate of Payment	Rs.6/- per unit	Wages paid with bonus : Rs. 8,000/-
Time taken	50 hours	40 hours

b) Short Notes (Any Two) **[10]**

- i) Implementation of cost reduction programme
- ii) Key and Limiting factor
- iii) Centre of Control
- iv) Activity Based Costing (ABC)



Total No. of Questions : 6]

SEAT No. :

P7458

[Total No. of Pages : 4

[5805]-Ext.-713

M.Com. (Part - I)

BUSINESS ADMINISTRATION

**114 : Business Ethics, Professional Values And Knowledge Management
(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.*
- 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 in detail the issues related to Socio Ethics. **[15]**

OR

Explain in detail the Ethical and Un-Ethical practices in Employment. **[15]**

Q2) Explain in detail the Emergence of new values in Indian Industries after economic reforms of 1991. **[15]**

OR

What is Change Management? Explain in detail the Significance of Change Management. **[15]**

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

- a) Indian Ethos
- b) Copy Right and Patent
- c) Corporate Social Responsibility
- d) Futuristic Approach

P.T.O.

SECTION - II

(Elements of Knowledge Management)

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

OR

State the meaning of Knowledge Acquisition. Explain the various steps in Knowledge Acquisition. [15]

Q5) Explain in detail the various tools of Knowledge Management. [15]

OR

What is Organisational Culture? Explain in detail the Symbols, value and beliefs of organisational culture. [15]

Q6) Write Short Notes (Any Two) [20]

- a) Evolution of Knowledge Management
- b) Individual Learning
- c) Gaining Commitment for Change
- d) Measuring Organisational Culture



Total No. of Questions : 6]

P7458

[5805]-Ext.-713

M.Com. (Part - I)

BUSINESS ADMINISTRATION

114 : Business Ethics, Professional Values And Knowledge Management

(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
 - 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
 - 4) भाग - I आणि भाग - II एकाच उत्तरपत्रिकेवर लिहणे आवश्यक आहे.
-

भाग - I

(Business Ethics and Professional Values)

प्र.1) सामाजिक नीतिमूल्याचा अर्थ सांगा. सामाजिक नीतिमुल्यासंबंधी समस्या सविस्तर स्पष्ट करा. [15]

किंवा

रोजगारामधील नैतिक आणि अनैतिक पद्धती सविस्तर स्पष्ट करा.

प्र.2) 1991 मध्ये झालेल्या आर्थिक सुधारणानंतर भारतातील उद्योगातील नवीन मुल्यांचा उदय सविस्तर स्पष्ट करा. [15]

किंवा

बदल व्यवस्थापन म्हणजे काय? बदल व्यवस्थापनाचे महत्त्व सविस्तर स्पष्ट करा.

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

- अ) भारतीय संस्कृती
- ब) कॉपीराईट आणि पेटंट
- क) संयुक्त सामाजिक जबाबदारी
- ड) भविष्यकालीन दृष्टिकोन

भाग - II

(Elements of Knowledge Management)

प्र.4) डेटा, माहिती, ज्ञान आणि शहाणपण यांच्यातील फरक स्पष्ट करा. [15]

किंवा

ज्ञान संपादनाचा अर्थ सांगा. ज्ञान संपादनातील विविध पायऱ्या स्पष्ट करा.

प्र.5) ज्ञान व्यवस्थापनाचे विविध साधने सविस्तर स्पष्ट करा. [15]

किंवा

संघटनात्मक संस्कृती म्हणजे काय? संघटनात्मक संस्कृतीचे प्रतीक, मूल्ये आणि विश्वास सविस्तर स्पष्ट करा.

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

- अ) बदल व्यवस्थापनाची उत्क्रांती
- ब) वैयक्तिक अध्ययन
- क) बदलासाठी वचनबद्धता प्राप्ती
- ड) संघटनात्मक संस्कृती मोजणी



Total No. of Questions : 5]

SEAT No. :

P7459

[Total No. of Pages : 2

[5805]-Ext.-714

M.Com. (Part - I)

ADVANCED BANKING AND FINANCE

Central Banking and Monetary Policy

(2015 Pattern) (Special Paper - II) (116)

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 functions of the Reserve Bank of India as currency authority. **[20]**

OR

State rights of the Reserve Bank of India regarding control over management and annual accounts and audit of commercial banks. **[20]**

Q2) Define central banking. Describe in detail need of central banking. **[20]**

OR

Explain in detail the role of the Reserve Bank of India in export credit. **[20]**

Q3) Define Monetary Policy. Write in detail objectives of Monetary Policy. **[20]**

OR

Define Non-banking financial companies. Write regulatory framework of Non-banking financial companies. **[20]**

Q4) Explain in detail money supply measures of the Reserve Bank of India. **[20]**

OR

Write quantitative and qualitative instruments of Monetary Policy. **[20]**

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

- a) Recent policy changes announced by the R.B.I.
- b) Branch licensing
- c) High powered money
- d) Rehabilitation of sick industrial units.



P.T.O.

Total No. of Questions : 5]

P7459

[5805]-Ext.-714

M.Com. (Part - I)

ADVANCED BANKING AND FINANCE

Central Banking and Monetary Policy

(2015 Pattern) (Special Paper - II) (116)

(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.

प्र.1) चलनी नोटा निर्गमित करणारी अधिसत्ता म्हणून भारतीय रिझर्व्ह बँकेची कार्ये सविस्तर स्पष्ट करा. [20]

किंवा

व्यापारी बँकांच्या व्यवस्थापनावरील नियंत्रण व वार्षिक हिशोब आणि लेखांकन संदर्भातील भारतीय रिझर्व्ह बँकेचे अधिकार नमूद करा. [20]

प्र.2) मध्यवर्ती बँक व्यवसायाची व्याख्या करा. मध्यवर्ती बँक व्यवसायाच्या गरजेचे सविस्तर वर्णन करा. [20]

किंवा

निर्यात पतपूर्वठ्यामधील भारतीय रिझर्व्ह बँकेची भूमिका सविस्तर स्पष्ट करा. [20]

प्र.3) चलनविषयक धोरणाची व्याख्या द्या. चलनविषयक धोरणाची उद्दिष्टे सविस्तर लिहा. [20]

किंवा

बँकेतर वित्तीय कंपनीची व्याख्या द्या. बँकेतर वित्तीय कंपनीची नियामक चौकट लिहा. [20]

प्र.4) भारतीय रिझर्व्ह बँकेचा पैसा पूर्वठ्याची मापने सविस्तर स्पष्ट करा. [20]

किंवा

चलनविषयक धोरणाची संख्यात्मक आणि गुणात्मक साधने लिहा. [20]

प्र.5) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) आरबीआयने अलिकडील काळात जाहीर केलेल्या धोरणातील बदल
ब) शाखा परवाना
क) जननक्षम पैसा
ड) आजारी उद्योग समुहाचे पूर्वसन

ॐॐॐ

Total No. of Questions : 5]

SEAT No. :

P7460

[Total No. of Pages : 2

[5805]-Ext.-715

M.Com. (Part - I)

ADVANCED MARKETING

Customer Relationship Management & Retailing

(2015 Pattern) (Special Paper - II) (118)

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 Recall Management'? Explain the Customer Recall Strategies. **[20]**

OR

What is 'Relationship Marketing'? Distinguish between Relationship Marketing of Services and Relationship Marketing in Consumer Markets. **[20]**

Q2) Define the term 'Retailing'. Explain the importance & types of Retailing. **[20]**

OR

Explain in detail the important CRM Softwares. **[20]**

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

OR

Explain in detail the concepts 'Customer Satisfaction', 'Customer Expectations' and 'Customer Perception'. **[20]**

Q4) What is 'CRM'? Explain the evolution of CRM as a marketing tool. **[20]**

OR

What is 'Store Layout'? Explain the types & factors affecting store layout. **[20]**

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

- a) Customer Retention Management.
- b) Buyers sellers relationships.
- c) Location based retail strategies.
- d) Features of e-CRM.
- e) Customer Lifetime Value.
- f) Customer Centric Organisational structure.



P.T.O.

Total No. of Questions : 5]

P7460

[5805]-Ext.-715

M.Com. (Part - I)

ADVANCED MARKETING

Customer Relationship Management & Retailing

(2015 Pattern) (Special Paper - II) (118)

(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.

प्र.1) 'ग्राहक परत बोलाविणे व्यवस्थापन' म्हणजे काय? ग्राहक परत बोलाविणे व्यूहरचना स्पष्ट करा. [20]

किंवा

'संबंध विपणन' म्हणजे काय? सेवांमधील संबंध विपणन व ग्राहक बाजारातील संबंध विपणन यामधील फरक स्पष्ट करा. [20]

प्र.2) 'किरकोळ विक्री' या संकल्पनेची व्याख्या द्या. किरकोळ विक्रीचे महत्व व प्रकार स्पष्ट करा. [20]

किंवा

ग्राहक संबंध व्यवस्थापनाची महत्वाची सॉफ्टवेअर्स सविस्तर स्पष्ट करा. [20]

प्र.3) 'ग्राहक अनुभव व्यवस्थापन' या संकल्पनेची व्याख्या द्या. ग्राहक अनुभव व्यवस्थापनाचा आराखडा (Framework) स्पष्ट करा. [20]

किंवा

'ग्राहक समाधान' 'ग्राहक अपेक्षा' आणि 'ग्राहक आकलन' या संकल्पना सविस्तर स्पष्ट करा. [20]

प्र.4) 'ग्राहक संबंध व्यवस्थापन' म्हणजे काय? विपणनाचे तंत्र म्हणून ग्राहक संबंध व्यवस्थापनाची उत्क्रांती स्पष्ट करा. [20]

किंवा

'दुकान रचना' म्हणजे काय? दुकान रचनेचे प्रकार सांगून दुकान रचनेवर परिणाम करणारे घटक स्पष्ट करा. [20]

प्र.5) थोडक्यात टिपा लिहा. (कोणत्याही चार) [20]

- अ) ग्राहक धारणा व्यवस्थापन
- ब) खरेदीदार व विक्रेता संबंध
- क) स्थाननिश्चितीकरणावर आधारित किरकोळ व्यूहरचना
- ड) ई-ग्राहक संबंध व्यवस्थापनाची वैशिष्ट्ये
- इ) ग्राहक आजिवन मुल्य
- फ) ग्राहक केंद्रीत संघटना रचना



Total No. of Questions 6]

SEAT No. :

P7734

[5805] Ext.-716

[Total No. of Pages : 14

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

ADVANCED ACCOUNTING AND TAXATION

Specialized Areas in Accounting and Business Tax

Assessment and Planning

(Special Paper-III) (Group A) (104)

(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) *Give working notes whenever necessary.*
- 4) *Use of Simple calculator is allowed.*

Q1) Following is the Receipt and Payment Account and additional information of Nayar Hospital, Pune. Prepare Income and Expenditure Account for the year ending 31st March 2022 and the Balance Sheet as on that date: **[20]**

Receipts and Payments Accounts for the year ended 31st March 2022

Receipts	Rs.	Payments	Rs.
To Balance b/d	12,000	By Medicines	20,000
To Subscription		By Honorarium to doctors	1,50,000
2020-21	15,000	By Ambulance Maintenance	88,000
2021-22	1,90,000	By Hospital equipment purchased	60,000
2022-23	30,000	By Furniture purchased	50,000
To Donation	1,10,000	By Fixed Deposits	2,00,000
To Life			
Membership Fees	50,000	By Balance c/d	1,39,000
To Hospital Receipts			
(Revenue)	3,00,000		
	7,07,000		7,07,000

P.T.O.

Additional Information:

- 1) Outstanding subscription for 2021-22 is Rs. 10,000.
- 2) Hospital Equipment and Furniture were purchased on 01.10.2021 and both the assets were to be depreciated at 20% p.a.
- 3) Life Membership Fees are to be capitalized.
- 4) Donations represent donation for building fund.
- 5) Staff salary for current year is outstanding Rs. 15,000.
- 6) On 01.04.2021 the hospital had the following Assets and Liabilities Land Rs. 5,00,000, Investment Rs. 1,00,000, Bank Loan Rs. 4,00,000 and Ambulance Rs. 2,05,000.
- 7) Capital Fund as on 01.04.2021 was Rs. 4,32,000.

OR

A firm of contractors undertook three contracts on 1st April 2021, 1st October 2021 and 1st January 2022. On 31st March 2022, when their accounts were made up, the position was as follows: [20]

Particulars	Contract I Rs.	Contract II Rs.	Contract III Rs.
Contract Price	4,00,000	1,35,000	1,50,000
Materials	72,000	29,000	10,000
Wages	1,10,000	56,200	7,000
General Expenses	4,000	1,400	500
Plant	20,000	8,000	6,000
Materials on hand	4,000	2,000	1,000
Wages outstanding	3,400	1,800	800
Work certified	2,00,000	80,000	18,000
Cash received	1,50,000	60,000	13,500
Work uncertified	6,000	4,000	1,050
General expenses outstanding	600	200	100

The plants were installed on the respective dates of the contracts and depreciation is taken at 10%. Prepare Contract Accounts.

Q2) A Ltd. and B Ltd. are two companies carrying on business in the same line of activity. The Balance Sheets as on 31st March 2022 are given below: [20]

Balance sheets as on 31st March 2022

Liabilities	A Ltd. Rs.	B Ltd. Rs.	Assets	A Ltd. Rs.	B Ltd. Rs.
Fully paid up Equity Shares of Rs. 10 each	6,00,000	2,00,000	Land and Building	1,00,000	-
General Reserve	4,00,000	2,00,000	Plant and Machinery	7,00,000	3,00,000
Secured Loans	6,00,000	1,00,000	Investments	1,00,000	-
Current Liabilities	6,00,000	4,00,000	Stocks	9,00,000	4,00,000
			Debtors	3,00,000	1,00,000
			Cash at bank	1,00,000	1,00,000
	22,00,000	9,00,000		22,00,000	9,00,000

These two companies decided to amalgamate into AB Ltd. The following further information is given.

- 1) A Ltd. holds 8,000 Shares in B Ltd. @ Rs. 12.50 each.
- 2) All assets and liabilities of the two companies, except Investments are taken over by AB Ltd.
- 3) Each share in B Ltd. is valued @ Rs. 25 for the purpose of the amalgamation.
- 4) Shareholders in A Ltd. and B Ltd. are paid off by issuing to them sufficient number of equity shares of Rs. 10 each in AB Ltd. as fully paid up at par.
- 5) Each Share in A Ltd. valued @ Rs. 15 for the purpose of the amalgamation.

Show Journal entries to close the books of A Ltd. and also open Realization Account in the books of A Ltd.

OR

Following is the Trial Balance of the Hotel Rajyog, Pune as on 31st March 2022. You are required to prepare Profit and Loss A/c for the year ended 31st March 2022 and Balance Sheet as on that date. [20]

Debit Balances	Rs.	Credit Balances	Rs.
Stocks	15,000	Sundry Creditors	16,000
Kitchen Appliances	60,000	Capital	3,00,000
Salaries and Wages	75,000	Room Charges	1,87,000
Sundry Debtors	30,000	Food and Beverages	2,17,500
Repairs and Renewals	3,750	Interest on Deposits	7,500
Cash at Bank	60,000	Discounts received	4,500
Postage and Telegram	6,750	Sundry receipts	22,500
Purchases	1,65,000		
Printing & Stationery	8,000		
Utensils	22,000		
Power and Fuel	14,250		
Advertising	7,000		
Drawings	23,000		
Furniture	33,750		
Bad debts	6,000		
Buildings	2,22,500		
Rates	3,000		
	7,55,000		7,55,000

Additional Information:

- 1) Outstanding salaries and wages Rs. 15,000
- 2) A Proprietor is to be charged Rs. 5,000 out of which Rs. 3,000 for accommodation and Rs. 2,000 for food and beverages.
- 3) A Staff is to be charged Rs. 15,000 out of which Rs. 10,000 are for accommodation and Rs. 5,000 are for food and beverages, as they are provided with free accommodation and meals.
- 4) Depreciation is to be provided on the hotel assets as follows:
 - a) Furniture 10%
 - b) Building 5%
 - c) Kitchen Appliance 10% and
 - d) Utensils by Rs. 3,000
- 5) Telephone bill of the hotel is outstanding Rs. 1,250.

Q3) Write Short Notes (Any Two):

[10]

- a) Accounting at the time of payment of Excise Duty
- b) Booking of expenses and making payment
- c) Corporate Dividend Tax
- d) Stock Brokers

Q4) The Profit and Loss Account of JK Ltd. for the year ended 31st March 2022 showed a Net Profit of Rs. 4,50,000.

[20]

- a) The Profit and Loss Account included in the Debit side the following:
 - i) Rs. 40,000 interest paid on money borrowed for extending the company's factory premises, the expansion was however still in progress.
 - ii) The depreciation provided in the books Rs. 80,000; however the amount computed under the Income Tax Act Rs. 1,50,000.
 - iii) Rs. 50,000 was paid to the Company's lawyer for arguing appeals of the company before the Tribunal against levy of penalty for some earlier appeals which have been dismissed by the Tribunal.
 - iv) Rs. 5,000 paid for late payment of Professional Tax as penal interest.
 - v) Rs. 1,500 being fine imposed by the Municipality for violating their regulations.
 - vi) Reserve for Bad debts Rs. 20,000.
- b) The Credit side of the Profit and Loss Account included:
 - i) Company's Foreign Subsidiary in Japan Rs. 20,000.
 - ii) Unit Trust of India Rs. 30,000.

Compute the total income of the company for the assessment year 2022-23.

OR

The total income of Cosmos co-operative society (other than consumer co-operative society) for the financial year ending 31st March 2022 under various heads is as under: [20]

	Rs.
Banking Business	10,000
Income from cottage industry	15,000
Marketing of agricultural produce grown by its members	15,000
Income from purchase and sale of agricultural implements to members	12,000
Profits and gains of business	75,000
Interest and dividend from other cooperative society	12,000
Collective disposal of labour	11,000
Income from house property	50,000

Compute taxable income of the co-operative society.

Q5) Adhar Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2021-22 [20]

- 1) Income from Property held under trust for charitable purposes Rs. 24,00,000
- 2) Voluntary contribution (Rs. 12,00,000 will form part of Corpus) Rs. 22,00,000.
- 3) Donations paid to Charitable School Rs. 10,00,000.
- 4) Scholarship paid to slum Students Rs. 4,00,000.
- 5) Amount spent on holding free Eye checkup camps in Urban slums Rs. 6,00,000.
- 6) Amount set apart for setting up on old age home by March 2024 Rs. 6,00,000.

Compute the total income and Tax liability of the trust for the assessment year 2022-23.

OR

- A) A Ltd. submits details for the year 2021-22 relevant to the assessment year 2022-23. Calculate amount of advance tax payable on respective due date by the company. **[10]**
- 1) TDS at source by the suppliers and others Rs. 95,000.
 - 2) Income tax refund received Rs. 1,50,000.
 - 3) Disputed tax liability of Rs. 4,50,000 paid for the previous year 2020-21.
 - 4) Expected turnover Rs. 90,00,000 and Net Profit as a percentage of sales 12.25%.
- B) On 12th February 2021 Mrs. Savita got a refund of Rs. 7,500 for the A.Y. 2020-21. Tax due for the said assessment year was Rs. 89,000. Advance tax and Income tax deducted at source amounted in all to Rs. 96,500. The return for the A.Y. 2020-21 was filed on 30th July 2020. Mrs. Savita had proposed to complain to the Income Tax Officer regarding non-receipt of interest on refund of income tax of Rs. 7,500. As a tax consultant what will be your advice to her? **[10]**

Q6) Write short notes on (Any two) **[10]**

- a) Tax Planning.
- b) Types of GST
- c) GST Unique Identification Number (UIN)
- d) Place of Supply of Goods



Total No. of Questions 6]

[5805] Ext.-716
M.Com. (Part-I) (External)
ADVANCED ACCOUNTING AND TAXATION
Specialized Areas in Accounting and Business Tax
Assessment and Planning
(Special Paper-III) (Group A) (Revised from 2018)
(2015 Pattern) (104)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Following is the Receipt and Payment Account and additional information of Nayar Hospital, Pune. Prepare Income and Expenditure Account for the year ending 31st March 2022 and the Balance Sheet as on that date: **[20]**

Receipts and Payments Accounts for the year ended 31st March 2022

Receipts	Rs.	Payments	Rs.
To Balance b/d	12,000	By Medicines	20,000
To Subscription		By Honorarium to doctors	1,50,000
2020-21	15,000	By Ambulance Maintenance	88,000
2021-22	1,90,000	By Hospital equipment purchased	60,000
2022-23	30,000	By Furniture purchased	50,000
To Donation	1,10,000	By Fixed Deposits	2,00,000
To Life Membership Fees	50,000	By Balance c/d	1,39,000
To Hospital Receipts (Revenue)	3,00,000		
	7,07,000		7,07,000

Additional Information:

- 1) Outstanding subscription for 2021-22 is Rs. 10,000.
- 2) Hospital Equipment and Furniture were purchased on 01.10.2021 and both the assets were to be depreciated at 20% p.a.
- 3) Life Membership Fees are to be capitalized.
- 4) Donations represent donation for building fund.
- 5) Staff salary for current year is outstanding Rs. 15,000.
- 6) On 01.04.2021 the hospital had the following Assets and Liabilities Land Rs. 5,00,000, Investment Rs. 1,00,000, Bank Loan Rs. 4,00,000 and Ambulance Rs. 2,05,000.
- 7) Capital Fund as on 01.04.2021 was Rs. 4,32,000.

OR

A firm of contractors undertook three contracts on 1st April 2021, 1st October 2021 and 1st January 2022. On 31st March 2022, when their accounts were made up, the position was as follows: [20]

Particulars	Contract I Rs.	Contract II Rs.	Contract III Rs.
Contract Price	4,00,000	1,35,000	1,50,000
Materials	72,000	29,000	10,000
Wages	1,10,000	56,200	7,000
General Expenses	4,000	1,400	500
Plant	20,000	8,000	6,000
Materials on hand	4,000	2,000	1,000
Wages outstanding	3,400	1,800	800
Work certified	2,00,000	80,000	18,000
Cash received	1,50,000	60,000	13,500
Work uncertified	6,000	4,000	1,050
General expenses outstanding	600	200	100

The plants were installed on the respective dates of the contracts and depreciation is taken at 10%. Prepare Contract Accounts.

Q2) A Ltd. and B Ltd. are two companies carrying on business in the same line of activity. The Balance Sheets as on 31st March 2022 are given below: **[20]**

Balance sheets as on 31st March 2022

Liabilities	A Ltd. Rs.	B Ltd. Rs.	Assets	A Ltd. Rs.	B Ltd. Rs.
Fully paid up Equity Shares of Rs. 10 each	6,00,000	2,00,000	Land and Building	1,00,000	-
General Reserve	4,00,000	2,00,000	Plant and Machinery	7,00,000	3,00,000
Secured Loans	6,00,000	1,00,000	Investments	1,00,000	-
Current Liabilities	6,00,000	4,00,000	Stocks	9,00,000	4,00,000
			Debtors	3,00,000	1,00,000
			Cash at bank	1,00,000	1,00,000
	22,00,000	9,00,000		22,00,000	9,00,000

These two companies decided to amalgamate into AB Ltd. The following further information is given.

- 1) A Ltd. holds 8,000 Shares in B Ltd. @ Rs. 12.50 each.
- 2) All assets and liabilities of the two companies, except Investments are taken over by AB Ltd.
- 3) Each share in B Ltd. is valued @ Rs. 25 for the purpose of the amalgamation.
- 4) Shareholders in A Ltd. and B Ltd. are paid off by issuing to them sufficient number of equity shares of Rs. 10 each in AB Ltd. as fully paid up at par.
- 5) Each Share in A Ltd. valued @ Rs. 15 for the purpose of the amalgamation.

Show Journal entries to close the books of A Ltd. and also open Realization Account in the books of A Ltd.

OR

Following is the Trial Balance of the Hotel Rajyog, Pune as on 31st March 2022. You are required to prepare Profit and Loss A/c for the year ended 31st March 2022 and Balance Sheet as on that date. [20]

Debit Balances	Rs.	Credit Balances	Rs.
Stocks	15,000	Sundry Creditors	16,000
Kitchen Appliances	60,000	Capital	3,00,000
Salaries and Wages	75,000	Room Charges	1,87,000
Sundry Debtors	30,000	Food and Beverages	2,17,500
Repairs and Renewals	3,750	Interest on Deposits	7,500
Cash at Bank	60,000	Discounts received	4,500
Postage and Telegram	6,750	Sundry receipts	22,500
Purchases	1,65,000		
Printing & Stationery	8,000		
Utensils	22,000		
Power and Fuel	14,250		
Advertising	7,000		
Drawings	23,000		
Furniture	33,750		
Bad debts	6,000		
Buildings	2,22,500		
Rates	3,000		
	7,55,000		7,55,000

Additional Information:

- 1) Outstanding salaries and wages Rs. 15,000
- 2) A Proprietor is to be charged Rs. 5,000 out of which Rs. 3,000 for accommodation and Rs. 2,000 for food and beverages.
- 3) A Staff is to be charged Rs. 15,000 out of which Rs. 10,000 are for accommodation and Rs. 5,000 are for food and beverages, as they are provided with free accommodation and meals.
- 4) Depreciation is to be provided on the hotel assets as follows:
 - a) Furniture 10%
 - b) Building 5%
 - c) Kitchen Appliance 10% and
 - d) Utensils by Rs. 3,000
- 5) Telephone bill of the hotel is outstanding Rs. 1,250..

Q3) Write Short Notes (Any Two):

[10]

- a) Accounting at the time of payment of Excise Duty
- b) Booking of expenses and making payment
- c) Corporate Dividend Tax
- d) Stock Brokers

Q4) The Profit and Loss Account of JK Ltd. for the year ended 31st March 2022 showed a Net Profit of Rs. 4,50,000.

[20]

- a) The Profit and Loss Account included in the Debit side the following:
 - i) Rs. 40,000 interest paid on money borrowed for extending the company's factory premises, the expansion was however still in progress.
 - ii) The depreciation provided in the books Rs. 80,000; however the amount computed under the Income Tax Act Rs. 1,50,000.
 - iii) Rs. 50,000 was paid to the Company's lawyer for arguing appeals of the company before the Tribunal against levy of penalty for some earlier appeals which have been dismissed by the Tribunal.
 - iv) Rs. 5,000 paid for late payment of Professional Tax as penal interest.
 - v) Rs. 1,500 being fine imposed by the Municipality for violating their regulations.
 - vi) Reserve for Bad debts Rs. 20,000.
- b) The Credit side of the Profit and Loss Account included:
 - i) Company's Foreign Subsidiary in Japan Rs. 20,000.
 - ii) Unit Trust of India Rs. 30,000.

Compute the total income of the company for the assessment year 2022-23.

OR

The total income of Cosmos co-operative society (other than consumer co-operative society) for the financial year ending 31st March 2022 under various heads is as under: [20]

	Rs.
Banking Business	10,000
Income from cottage industry	15,000
Marketing of agricultural produce grown by its members	15,000
Income from purchase and sale of agricultural implements to members	12,000
Profits and gains of business	75,000
Interest and dividend from other cooperative society	12,000
Collective disposal of labour	11,000
Income from house property	50,000

Compute taxable income of the co-operative society.

Q5) Adhar Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2021-22. [20]

- 1) Income from Property held under trust for charitable purposes Rs. 24,00,000.
- 2) Voluntary contribution (Rs. 12,00,000 will form part of Corpus) Rs. 22,00,000.
- 3) Donations paid to Charitable School Rs. 10,00,000.
- 4) Scholarship paid to slum Students Rs. 4,00,000.
- 5) Amount spent on holding free Eye checkup camps in Urban slums Rs. 6,00,000.
- 6) Amount set apart for setting up on old age home by March 2024 Rs. 6,00,000.

Compute the total income and Tax liability of the trust for the assessment year 2022-23.

OR

- A) A Ltd. submits details for the year 2021-22 relevant to the assessment year 2022-23. Calculate amount of advance tax payable on respective due date by the company. **[10]**
- 1) TDS at source by the suppliers and others Rs. 95,000.
 - 2) Income tax refund received Rs. 1,50,000.
 - 3) Disputed tax liability of Rs. 4,50,000 paid for the previous year 2020-21.
 - 4) Expected turnover Rs. 90,00,000 and Net Profit as a percentage of sales 12.25%.
- B) On 12th February 2021 Mrs. Savita got a refund of Rs. 7,500 for the A.Y. 2020-21. Tax due for the said assessment year was Rs. 89,000. Advance tax and Income tax deducted at source amounted in all to Rs. 96,500. The return for the A.Y. 2020-21 was filed on 30th July 2020. Mrs. Savita had proposed to complain to the Income Tax Officer regarding non-receipt of interest on refund of income tax of Rs. 7,500. As a tax consultant what will be your advice to her? **[10]**

Q6) Write short notes on (Any two) **[10]**

- a) Tax Planning.
- b) Authorities of Income Tax
- c) Valuation of Assets and Wealth Tax Liability
- d) Goods and Excisable goods



Total No. of Questions : 5]

SEAT No. :

P7739

[Total No. of Pages : 4

[5805]Ext.-801
M.Com. (Part - II) (For External)
201 : 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 Nature and Structure of Business Finance. **[20]**

OR

What is Business Finance? Explain Private sector sources of Business Finance.

Q2) Explain need and objectives of National Stock Exchange. **[20]**

OR

What is Foreign Direct Investment? Explain need and Govt. regulations of Foreign Direct Investment.

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

OR

What is Listing Regulations. Explain advantages of listing regulations.

Q4) Explain functions and powers of Securities and Exchange Board of India. **[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) Capital market and financial services in India.
- b) Globalization of capital market.
- c) Project appraisal.
- d) Foreign Institutional Investment.



Total No. of Questions : 5]

P7739

[5805]Ext.-801
M.Com. (Part - II) (For External)
201 : BUSINESS FINANCE
(2015 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्यावसायिक वित्त पुरवठ्याची व्याख्या द्या. व्यावसायिक वित्त पुरवठ्याचे स्वरूप व रचना स्पष्ट करा. [20]

किंवा

व्यावसायिक वित्तपूरवठा म्हणजे काय? व्यावसायिक वित्त पुरवठ्याचे खाजगी क्षेत्र स्रोत स्पष्ट करा.

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

किंवा

परकीय प्रत्यक्ष गुंतवणूक म्हणजे काय? परकीय प्रत्यक्ष गुंतवणूकीची गरज आणि सरकारी नियमने स्पष्ट करा.

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

किंवा

सुची नियमन म्हणजे काय? सुची नियमनाचे फायदे स्पष्ट करा.

प्रश्न 4) सेबीची कार्ये आणि अधिकार स्पष्ट करा. [20]

किंवा

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

प्रश्न 5) टिपा लिहा. (कोणतेही दोन)

[20]

- अ) भारतातील भांडवल बाजार आणि वित्तीय सेवा
- ब) भांडवली बाजाराचे जागतिकीकरण
- क) प्रकल्प मूल्यमापन
- ड) परकीय संस्थात्मक गुंतवणूक



Total No. of Questions : 5]

SEAT No. :

P7461

[Total No. of Pages : 3

[5805]-Ext.-802

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

**202 - A : 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) What is 'Research Problem'? Explain the techniques involved in defining Research Problem. [20]

OR

Define the term Sampling. Explain various types of Sampling with Examples.

Q2) Define the term 'Research Design'. Explain the needs, scope & steps of research design. [20]

OR

What is 'Primary Data'? Explain the merits & Demerits of primary data.

Q3) Define the term Scaling & Measurement. Explain the importance of Scaling & measurement while drafting questionnaire. [20]

OR

Explain in detail various sources of data collection.

Q4) Define the term 'Hypothesis'. Explain the features & types of hypothesis. [20]

OR

Explain the objectives & importance of Commercial Research with suitable examples.

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

- a) Testing of Hypothesis.
- b) Review of Literature.
- c) Processing & Analysis of Data.
- d) Plagiarism in Research.



P.T.O.

Total No. of Questions : 5]

P7461

[5805]-Ext.-802

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

202 - A : RESEARCH METHODOLOGY FOR BUSINESS

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) 'संशोधन समस्या' म्हणजे काय? संशोधन समस्या निश्चिती प्रक्रियेतील तंत्रे स्पष्ट करा. [20]

किंवा

नमुना निवड संकल्पनेची व्याख्या द्या. नमुना निवडीचे विविध प्रकार योग्य उदाहरणासहित स्पष्ट करा.

प्रश्न 2) 'संशोधन अराखडा' या संकल्पनेची व्याख्या द्या. संशोधन अराखड्याचे गरज, व्याप्ती व पायऱ्या लिहा. [20]

किंवा

'प्राथमिक माहिती' म्हणजे काय? प्राथमिक माहितीचे गुण दोष स्पष्ट करा.

प्रश्न 3) मापन आणि श्रेणीकरण या संकल्पनेची व्याख्या द्या. मापन व श्रेणीकरणाचे प्रशावली करत असतानाचे महत्त्व स्पष्ट करा. [20]

किंवा

माहिती संकलनाचे विविध स्रोत सविस्तर स्पष्ट करा.

प्रश्न 4) गृहीतकृत्य या संकल्पनेची व्याख्या द्या. गृहीत कृत्यांची वैशिष्ट्ये आणि प्रकार स्पष्ट करा. [20]

किंवा

व्यावसायिक संशोधनाचे उद्दिष्ट आणि महत्त्व योग्य उदाहरणासहित स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) :

[20]

- अ) गृहीतकृत्याची पडताळणी.
- ब) साहित्याचा आढावा.
- क) माहिती प्रक्रियाकरण आणि विश्लेषण.
- ड) संशोधनातील वाड्मयचौर्य.



Total No. of Questions : 5]

SEAT No. :

P7462

[Total No. of Pages : 4

[5805]-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 Internal sources of Industrial Finance. [20]

OR

Briefly review the Import - Export policy of India since 1991.

Q2) What is privatisation? Explain Methods of privatisation. [20]

OR

Explain the Environmental problems arise by the Industrial development.

Q3) What is Information Technology? Explain the major issues in Information Technology. [20]

OR

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

Q4) Explain the concept of Special Economics Zones (SEZ) what are the problems & Special Economics zones in India. [20]

OR

Explain the Labour Policy Reforms in India.

P.T.O.

Q5) Write short notes (any two) :

[20]

- a) Future prospects of it Industry.
- b) Effects of liberalization on Indian Industry.
- c) Environmental policy of India.
- d) Foreign Direct Investment (FDI)



Total No. of Questions: 5]

P7462

[5805]-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 अनिवार्य आहे.
- 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
- 3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) औद्योगिक वित्त पुरवठा म्हणजे काय? औद्योगिक वित्तपुरवठ्याचे अंतर्गत स्रोत सांगा. [20]

किंवा

1991 पासूनच्या भारताच्या आयात-निर्यात धोरणाचा आढावा घ्या.

प्रश्न 2) खाजगीकरण म्हणजे काय? खाजगीकरणाच्या पद्धती स्पष्ट करा. [20]

किंवा

औद्योगिक विकासामुळे निर्माण होणाऱ्या पर्यावरणीय समस्या स्पष्ट करा.

प्रश्न 3) माहिती तंत्रज्ञान म्हणजे काय? माहिती तंत्रज्ञानाचा संदर्भातील महत्वाच्या समस्या स्पष्ट करा?[20]

किंवा

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

प्रश्न 4) विशेष आर्थिक क्षेत्र हि. संकल्पना स्पष्ट करा – भारतातील विशेष आर्थिक क्षेत्राच्या समस्या कोणत्या? [20]

किंवा

भारतातील कामगार धोरणातील सुधारणा स्पष्ट करा.

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)

[20]

- अ) माहिती तंत्रज्ञान उद्योगाचे भवितव्य.
- ब) उदारीकरणाचे भारतीय उद्योगावरील परिणाम.
- क) भारताचे पर्यावरण विषयक धोरण.
- ड) परकीय प्रत्यक्ष गुंतवणुक.



Total No. of Questions : 5]

SEAT No. :

P7463

[Total No. of Pages : 4

[5805]-Ext.-804

M.Com. (Part - II)

ADVANCED MARKETING

217 : Marketing Research and International Marketing

(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 to the questions.*

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

OR

What is Cluster-Analysis? Explain how Cluster-Analysis is useful for identifying Market-Segment. **[20]**

Q2) What is the meaning of Marketing Information? Describe the various sources of collecting marketing information. **[20]**

OR

State the meaning of International Marketing. Explain in detail the Challenges and Opportunities in International Marketing. **[20]**

Q3) a) Write a note on Developing Global Product & Pricing. **[10]**

b) Write a note on International Promotion and Advertising. **[10]**

OR

a) Write a note on Insuring goods against Marine Risk. **[10]**

b) Write a note on Role of EXIM Bank in promoting export business. **[10]**

P.T.O.

Q4) State the meaning of Hypothesis. Explain in detail the characteristic of good Hypothesis. **[20]**

OR

Explain in detail the recent Import and Export Policies and procedures of Government of India. **[20]**

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

- a) Sales Forecasting
- b) Web Based Marketing Research
- c) World Trade Organisation
- d) Export Documentation



Total No. of Questions : 5]

P7463

[5805]-Ext.-804

M.Com. (Part - II)

ADVANCED MARKETING

217 : Marketing Research and International Marketing

(2015 Pattern) (Special Paper - III)

(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.

प्र.1) 'विपणन संशोधना' ची व्याख्या द्या. विपणन संशोधनात समाविष्ट असलेले घटक सविस्तर स्पष्ट करा. [20]

किंवा

समूह विश्लेषण म्हणजे काय? बाजारपेठ-विभाग ओळखण्यासाठी समूह विश्लेषण कसे उपयुक्त ठरते ते स्पष्ट करा. [20]

प्र.2) विपणनासंबंधीची माहिती म्हणजे काय? विपणांसंबंधीची माहिती संकलित करण्याचे विविध मार्ग विशद करा. [20]

किंवा

आंतरराष्ट्रीय विपणनाचा अर्थ सांगा. आंतरराष्ट्रीय विपणनातील आव्हाने आणि संधी सविस्तर स्पष्ट करा. [20]

प्र.3) अ) विकसनशील जागतिक उत्पादन आणि किंमत निश्चिती यावर टीप लिहा. [10]

ब) आंतरराष्ट्रीय वृद्धी आणि जाहिरात यावर टीप लिहा. [10]

किंवा

अ) मालाचे सागरी धोक्यापासून विमा संरक्षण यावर टीप लिहा. [10]

ब) निर्यात व्यापाराला चालना देण्यासाठी एक्सिम बँकेची भूमिका यावर टीप लिहा. [10]

प्र.4) गृहीत तथ्य / गृहीत अनुमानाचा अर्थ सांगा. चांगल्या गृहीत तथ्याची वैशिष्ट्ये सविस्तर स्पष्ट करा. [20]

किंवा

भारत सरकारचे नजीकच्या काळातील आयात व निर्यात विषयक धोरणे आणि कार्यपद्धती सविस्तर स्पष्ट करा. [20]

प्र.5) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) विक्री अनुमान
- ब) वेब निहाय विपणन संशोधन
- क) जागतिक व्यापार संघटना
- ड) निर्यात दस्तऐवज



Total No. of Questions : 5]

SEAT No. :

P7464

[Total No. of Pages : 4

[5805]-Ext.-805
M.Com. (Part - II)
CO-OPERATION AND RURAL DEVELOPMENT
209 : 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) Describe the federal structure of co-operative credit in India. What are its advantages? **[20]**

OR

Explain the importance and features of agricultural credit in India.

Q2) Explain the need of integration of short term, medium term and long term credit co-operatives. What are the problems of integration of these institutions? **[20]**

OR

Explain in detail the progress of district central co-operative banks in agricultural credit.

Q3) Explain the progress and problems of urban co-operative banks in India since 1991. **[20]**

OR

Discuss the types of agricultural credit and their problems.

P.T.O.

Q4) “Primary agricultural co-operative credit societies are the base of co-operative agricultural credit”. Discuss. **[20]**

OR

Evaluate the performance of state co-operative banks in agricultural credit since 1991.

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

- a) Problems of salary earners co-operative credit societies.
- b) Non-agricultural credit co-operative societies.
- c) Limitations of Institutional credit in agriculture.
- d) Features of Urban co-operative societies.



Total No. of Questions : 5]

P7464

[5805]-Ext.-805

M.Com. (Part - II)

CO-OPERATION AND RURAL DEVELOPMENT

209 : 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) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) भारतातील सहकारी पतपूर्वठ्याच्या संघीय रचनेचे वर्णन करा. त्याचे फायदे कोणते आहेत. [20]

किंवा

भारतातील शेती पतपूर्वठ्याचे महत्व आणि वैशिष्ट्ये स्पष्ट करा.

प्र.2) अधिकांलीन, मध्यमकालीन आणि दिर्घकालीन सहकारी पतसंस्थांच्या समन्वयाची गरज स्पष्ट करा. या संस्थांच्या समन्वयातील समस्या कोणत्या आहेत? [20]

किंवा

शेती पतपूर्वठ्यातील जिल्हा मध्यवर्ती सहकारी बँकांची प्रगती सविस्तर स्पष्ट करा.

प्र.3) 1991 पासून भारतातील नागरी सहकारी बँकांची प्रगती आणि समस्या स्पष्ट करा. [20]

किंवा

शेती पतपूर्वठ्याचे प्रकार आणि त्यांचा समस्यांची चर्चा करा.

प्र.4) “प्राथमिक शेती सहकारी पतसंस्था ह्या सहकारी शेती पतपूरवठ्याचा पाया आहे” चर्चा करा. [20]

किंवा

1991 पासून शेती पतपूरवठ्यातील राज्य सहकारी बँकांच्या कामगिरीचे मूल्यमापन करा.

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

- अ) पगारदार सहकारी पतसंस्थांच्या समस्या
- ब) बिगर-कृषी सहकारी पतसंस्था
- क) सहकारी पतसंस्थांच्या संघीय रचनेची वैशिष्ट्ये
- ड) नागरी सहकारी पतसंस्थांच्या वैशिष्ट्ये



Total No. of Questions : 6]

SEAT No. :

P7465

[Total No. of Pages : 4

[5805]-Ext.-806
M.Com. (Part - II)
213 : HUMAN RESOURCE MANAGEMENT AND
ORGANISATIONAL BEHAVIOUR
(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

SECTION - I

Organisational Behaviour

Q1) 'Organisational Behaviour is a science as well as art of dealing with people'. Discuss the features of OB in view of this statement. **[15]**

OR

Discuss with practical examples how Globalization has affected the Human Management in any industry operating at global level. **[15]**

Q2) What is meant by 'Job Satisfaction'? As HR Manager, discuss various ways and means to maintain a reasonable degree of job satisfaction for your employees. **[15]**

OR

Discuss the Maslow's Hierarchy of Needs Theory with special reference to work motives. **[15]**

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

- a) Stress Management.
- b) Team Management.
- c) Supportive model of OB.
- d) Practical problems faced by HR Manager while dealing with temporary closure of unit in slack.

P.T.O.

SECTION - II

Human Resource Management

Q4) What is 'Contract Labour'? As HR Manager, list out the steps while engaging Contract Labour in your unit. **[15]**

OR

What is 'Manpower Planning'? Discuss various skills required to be possessed by HR staff. **[15]**

Q5) Discuss the Internal and External sources of Recruitment. **[15]**

OR

Discuss the concept of HR Audit. Explain the factors to be examined while conducting HR Audit. **[15]**

Q6) Write Short Notes (Any Two) **[20]**

- a) VRS (Voluntary Retirement Scheme).
- b) Induction Programme.
- c) Employee Satisfaction Survey.
- d) Suspension of employee.



Total No. of Questions : 6]

P7465

[5805]-Ext.-806
M.Com. (Part - II)
213 : HUMAN RESOURCE MANAGEMENT AND
ORGANISATIONAL BEHAVIOUR
(2015 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) विभाग I आणि विभाग II ची उत्तरे एकाच उत्तरपुस्तिकेत द्यावीत.
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

विभाग - I

संघटनीय वर्तन प्रणाली

प्र.1) 'संघटनीय वर्तन प्रणाली हे शास्त्र तसेच कला आहे' या विधानाचा परामर्श घ्या व संघटनीय वर्तन प्रणालीची वैशिष्ट्ये विशद करा. [15]

किंवा

जागतिक स्तरावरील कार्यरत असणाऱ्या संघटनेमध्ये जागतिकीकरणामुळे मानवी व्यवस्थापनावर होणारे प्रभाव स्पष्ट करा.

प्र.2) कार्य समाधान म्हणजे काय ते सांगून कर्मचाऱ्यांना असे समाधान मिळण्यासाठी कोणते उपाय योजने गरजेचे आहे ते विशद करा. [15]

किंवा

मास्लो या शास्त्रज्ञाचा मानवी गरजांविषयक सिद्धांत स्पष्ट करा.

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

- अ) ताणतणाव व्यवस्थापन
ब) संघ व्यवस्थापन
क) मानवी वर्तन प्रणालीचे आश्वासक प्रारूप
ड) कंपनीच्या तात्पुरत्या बंद काळात व्यवस्थापनाला भेडसावणाऱ्या समस्या

विभाग - II
मानव संसाधन व्यवस्थापन

प्र.4) कंत्राटी कामगार म्हणजे काय ते सांगून कंत्राटी कामगार नेमणुकीसाठी कोणती प्रक्रिया करावी लागेल ते सांगा. [15]

किंवा

‘मनुष्यबळ नियोजन’ म्हणजे काय ? मानव संसाधन कर्मचाऱ्यांकडे आवश्यक असलेल्या विविध कौशल्यांची चर्चा करा.

प्र.5) कर्मचारी भरतीचे अंतर्गत व बहिर्गत स्रोत विशद करा. [15]

किंवा

‘मानवी संसाधन अंकेक्षण’ ही संकल्पना स्पष्ट करा. या सदंर्भात कोणकोणते घटक तपासावे लागतील ते स्पष्ट करा.

प्र.6) टीपा द्या. (कोणत्याही दोन) [20]

- अ) स्वेच्छा निवृत्ती योजना
- ब) कर्मचारी प्रेरण कार्यक्रम
- क) कर्मचारी समाधान सर्वेक्षण
- ड) कर्मचाऱ्याचे निलंबन



Total No. of Questions : 5]

SEAT No. :

P7466

[Total No. of Pages : 4

[5805]-Ext.-807
M.Com. (Part - II)
ADVANCED BANKING AND FINANCE
215 : Foreign Exchange International Finance
(2015 Pattern) (Group-G) (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 various reasons growth for International Banking. **[20]**

OR

State the Objectives and Functions of International Bank for Reconstruction and development (IBRD). **[20]**

Q2) Explain the following:

- a) Spot Market Features **[10]**
- b) Forward Market hedging. **[10]**

OR

Explain the procedure of issue of Foreign Bonds, Euro Bonds and Global Bonds. **[20]**

Q3) What are the risks involved in Forigen Exchange Market? How they are managed by traders? **[20]**

OR

Explain the following:

- a) Scope of FEMA Act, 2000. **[10]**
- b) Convertible and Non Convertible Currency. **[10]**

P.T.O.

Q4) Explain in details the methods of financing foreign trade. **[20]**

OR

Explain various Documents used for financing Foreign Trade. **[20]**

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

- a) EXIM Bank.
- b) FCNR and NRNR Account.
- c) Factors Influencing Foreign Exchange Rate.
- d) American Depository Receipts (ADRs) and Global Depository Receipts (GDRs).



Total No. of Questions : 5]

P7466

[5805]-Ext.-807

M.Com. (Part - II)

ADVANCED BANKING AND FINANCE

215 : Foreign Exchange International Finance

(2015 Pattern) (Group-G) (Special Paper-III)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 100

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

प्र.1) आंतरराष्ट्रीय बँक व्यवसाय म्हणजे काय? आंतरराष्ट्रीय बँक व्यवसायाच्या वाढीची विविध कारणे स्पष्ट करा.

[20]

किंवा

आंतरराष्ट्रीय पुनर्रचना आणि विकास बँकेची उद्दिष्ट्ये आणि कार्ये सांगा.

[20]

प्र.2) खालील बाबी स्पष्ट करा.

अ) हाजर बाजाराची वैशिष्ट्ये.

[10]

ब) वायदा बाजारातील हेजींग.

[10]

किंवा

फॉरीन बाँड, युरो बाँड आणि ग्लोबल बाँड प्रस्तुत करण्याची प्रक्रिया स्पष्ट करा.

[20]

प्र.3) विदेशी विनिमय बाजारातील समाविष्ट धोके कोणते? व्यापाऱ्यांकडून त्यांचे व्यवस्थापन कसे केले जाते?[20]

किंवा

खालील बाबी स्पष्ट करा.

अ) फेमा कायदा, 2000 ची व्याप्ती.

[10]

ब) परिवर्तनीय आणि अपरिवर्तनीय चलन.

[10]

प्र.4) विदेशी व्यापाराला पतपुरवठा करण्याच्या विविध पद्धती सविस्तर स्पष्ट करा. [20]

किंवा

विदेशी व्यापाराला पत पुरवठा करण्यासाठी वापरले जाणारे विविध दस्तऐवज स्पष्ट करा. [20]

प्र.5) टीपा लिहा. (कोणत्याही दोन) [20]

- अ) आयात निर्यात बँक.
- ब) एफ. सी. एन. आर. आणि एन. आर. एन. आर. खाते.
- क) विदेश विनिमय दरावर प्रभाव पाडणारे घटक.
- ड) अमेरिकन डिपॉझिटरी रिसीट्स् आणि ग्लोबल डिपॉझिटरी रिसीट्स्.

ॐॐॐ

Total No. of Questions : 5]

SEAT No. :

P7467

[Total No. of Pages : 2

[5805]-Ext. - 808
M.Com. (Part - II)
203 : ADVANCED ACCOUNTING & TAXATION
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 is an Auditing? Explain the advantages and disadvantages of auditing.

OR

What do you mean by Internal Control? Explain importance and evaluation of Internal Control.

Q2) What are capital profit? Are such profit available for distribution as dividend? 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.

P.T.O.

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.

Q5) Write Short Notes (Any Four)

- a) Computarised Audit Programme.
- b) Importance of Auditing and Assurance Standard.
- c) Report on Corporate Governance.
- d) Public Accounts Committee.
- e) Audit of Local Bodies.



Total No. of Questions :5]

SEAT No. :

P7468

[Total No. of Pages : 4

[5805]-Ext.-809

M.Com. (Part-II)

COMMERCIAL LAWS AND PRACTICES

**205 : 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 meaning, Scope, Objectives and Nature of International Law. **[20]**

OR

Explain any two International Trade Theories in detail.

Q2) Explain Objectives, Strategies and its legal dimensions regarding India's Foreign Trade Policy. **[20]**

OR

Explain the International court of Justice and its Jurisdiction.

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

OR

Explain the role of WTO in respect of Liberalisation of Trade Manufacture and Agricultural Trade.

P.T.O.

Q4) Explain the establishment of Panel, terms, composition, functions and responsibilities of Panel Under Dispute Settlement Mechanism of WTO. [20]

OR

Explain Protectionism, Formation of GATT, Objectives and relevance of GATT at present.

Q5) Write short notes. (Any Four) [20]

- a) Public and Private International Law.
- b) International Sale of Goods and Related transactions.
- c) Clean Development mechanism.
- d) GATT Tariff Negotiations. (From Geneva to Doha and beyond)
- e) India's response to WTO.
- f) Developing countries and WTO.



Total No. of Questions : 5]

P7468

[5805]-Ext.-809

M.Com. (Part-II)

COMMERCIAL LAWS AND PRACTICES

205 : 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) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) अधिक माहितीसाठी स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

प्र.1) आंतरराष्ट्रीय कायद्याचा अर्थ, व्याप्ती, उद्दिष्टे व स्वरूप स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय व्यापारा अंतर्गत असणारे कोणतेही दोन सिद्धांत सविस्तर स्पष्ट करा.

प्र.2) भारताच्या परकिय धोरणाची उद्दिष्टे, व्यव्हरचना व त्याचा कायदेशिर दृष्टीकोन स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय न्यायालय आणि त्याचे अधिकार क्षेत्र स्पष्ट करा.

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

किंवा

उत्पादकीय व्यापार व श्रेतीविषयक व्यापाराच्या उदारीकरणासंबंधी जागतिक व्यापार संघटनेची भूमिका स्पष्ट करा.

प्र.4) जागतिक व्यापार संघटना कलह निवारणा संदर्भातील पॅनलची स्थापना, अटी, रचना, कार्य व जबाबदाऱ्या स्पष्ट करा. [20]

किंवा

गॅट (GATT) या कायद्याचा संरक्षणवाद (Protectionism), निर्मिती, उद्देश आविसदय स्थितीतील समर्पकता स्पष्ट करा.

प्र.5) टीपा लिहा. (कोणत्याही चार) [20]

- अ) खाजगी व सार्वजनिक आंतरराष्ट्रीय कायदे
- ब) आंतरराष्ट्रीय वस्तूचा व्यापार आणि त्याबाबतचे व्यवहार
- क) स्वच्छ विकासाची यंत्रणा
- ड) गॅट टेरिफबाबत चर्चा / वाटाघाटी (जेनिव्हा ते दोहा व त्यानंतर.....)
- इ) भारताचा जागतिक व्यापार संघटनेस प्रतिसाद
- फ) विकसनशिल देश आणि जागतिक व्यापार संघटना

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Total No. of Questions :5]

SEAT No. :

P7469

[Total No. of Pages : 2

[5805]-Ext.-810

M.Com. (Part-II)

BUSINESS PRACTICES AND ENVIRONMENT

**211 : 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) *Figures to the right indicate full marks.*

Q1) Explain the various training models and training components. **[20]**

OR

Explain the details studies of personal and social traits.

Q2) Explain the details entrepreneurship problems and attitude. **[20]**

OR

Definition of promoting entrepreneurship. Explain the details importance of trainer.

Q3) Explain the problems in entrepreneurship development. **[20]**

OR

Explain the details concept in business incubation and venture capitalists.

Q4) What is entrepreneurship education? Explain the role in DST in promoting entrepreneurship. **[20]**

OR

Write a detailed on 'Creativity and innovation by giving appropriate examples?

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

- a) Project cost avaluations.
- b) Motivator skills and qualifications required
- c) Industrial sickness
- d) Project cost control
- e) Selection of business opportunity
- f) Market survey tools and techniques.



P.T.O.

Total No. of Questions : 5]

P7469

[5805]-Ext.-810

M.Com. (Part-II)

BUSINESS PRACTICES AND ENVIRONMENT

**211 : Entrepreneurial Behaviour and Entrepreneurial Development
(2015 Pattern) (Special Paper-III)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) प्रशिक्षणाचे विविध नमुने व घटक स्पष्ट करा. [20]

किंवा

वैयक्तिक आणि सामाजिक वैशिष्ट्यांचा अभ्यास सविस्तर स्पष्ट करा.

प्र.2) उद्योजकता समस्या आणि वृत्ती सविस्तर स्पष्ट करा. [20]

किंवा

उद्योजकता प्रसार याची व्याख्या सांगा. प्रशिक्षकाचे महत्त्व सविस्तर स्पष्ट करा.

प्र.3) उद्योजकता विकासाच्या समस्या सविस्तर स्पष्ट करा. [20]

किंवा

व्यवसाय उष्मयन आणि साहस भांडवलदर या संकल्पना सविस्तर स्पष्ट करा.

प्र.4) उद्योजकता शिक्षण म्हणजे काय? उद्योजकता वाढविण्यात डी. एस. टी. मधील भूमिका स्पष्ट करा. [20]

किंवा

योग्य उदाहरणे देऊन सर्जनशीलता आणि नवनिर्मिती यावर सविस्तर टीप लिहा.

प्र.5) टीपा लिहा. (कोणत्याही चार) [20]

- अ) प्रकल्प खर्च मूल्यमापन
- ब) आवश्यक प्रेरक कौशल्ये आणि पात्रता
- क) औद्योगिक आजारपण
- ड) प्रकल्प समन्वय
- इ) व्यवसायाच्या संधीची निवड
- फ) बाजार सर्वेक्षण साधने आणि तंत्रे

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Total No. of Questions : 5]

SEAT No. :

P7746

[Total No. of Pages : 2

[5805]Ext.-811

M.Com. (Part - II) (Semester - III) (For External)
ADVANCED COST ACCOUNTING AND COST SYSTEM
207 : Cost and Management Audit
(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 term Cost Audit. State the Scope, objects and advantages of Cost Audit. **[20]**

OR

Describe the term Cost Audit Programme, Audit notes and Working papers.

Q2) What is Cost Auditor? State the professional and legal liabilities of Cost Auditor. **[20]**

OR

Explain in detail the Verification of cost records and reports.

Q3) What is Audit Programme state its Advantages and also explain the Steps in preparation of Cost Audit Programme? **[20]**

OR

How the Cost Auditor evaluate the Internal Control System and state the term Audit Notes?

Q4) Explain in detail Cost Audit in EDP Environment. **[20]**

OR

Explain in detail Social Audit of Business Enterprises.

P.T.O.

Q5) Write Short Notes (Any Four) :

[20]

- a) Efficiency Audit.
- b) Proprietary Audit.
- c) Distinction between Notes and Qualifications.
- d) EDP.
- e) Audit of Special Responsibility of Management.
- f) Audit Working Paper.



Total No. of Questions : 6]

SEAT No. :

P7470

[Total No. of Pages : 4

[5805]-Ext-812

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

**ADVANCED COST ACCOUNTING AND COST SYSTEM
208 : 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) *Figures to the right indicate full marks.*
- 4) *Use of calculator is allowed.*

SECTION - I

Q1) State the objectives and scope of Cost Accounting Standards Direct Expenses (10), Administrative Overheads (11), Repairs and Maintenance (12) [15]

OR

Explain the nature and objective of CAS 3 to 5. [15]

Q2) Explain the objectives and scope of VAT Audit. [15]

OR

Explain the details features and benefits of ERP. [15]

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

- a) Nature of CAS-1
- b) Scope of Excise Audit
- c) E-Costing
- d) Remedies on Productive Audit

P.T.O.

SECTION - II (Attempt Any Two)

Q4) The following transactions in the purchase and issue of material : **[25]**

Jan.2 Purchase 4000 units at the rate Rs. 4.00

Jan.20 Purchase 500 units at the rate Rs. 5.00

Feb.5 Issued 2000 units.

Feb.10 Purchase 6000 units at the rate Rs.6.00

Feb.12 Issued 4000 units

Mar.2 Issued 1000 units

Mar.5 Issued 2000 units

Mar.15 purchase 4500 units at the rate Rs.5.50

Mar.20 Issued 3000 units

Management of the company decided to adopt FIFO and LIFO method for charging the material issues as a Cost Accountant you suggest the value of stock in hand at the end of period according to both methods.

Q5) a) Product A can be Produced either by Machine X or Machine Y. Machine X can produce 200 units of A per hour and Machine Y 300 units per hour. Total machines hours are available during the year are 2500. Taking into account the following data determine the profitable method of manufacture. **[15]**

Particular	Per Unit of Product A	
	Machine X	Machine Y
Marginal Cost	10	12
Selling Price	18	18
Fixed Cost	04	04

As a Cost Accountant suggest to the Management, Which is the best machine with your working.

- b) The complete Gardner is decided on economic order quantity for two brands of lawn fertilizers. [10]

X and Y the following information is collected

Particular	Fertilizer	
	X	Y
Annual Demand	2000 bags	1280 Bags
Relevant Ordering Cost per purchase order	Rs.1200	Rs.1400
Annual relevant carrying cost per bag	Rs.480	Rs.560

Management requires expert's opinion on :

- i) EOQ of X and Y,
- ii) For the EOQ, What is the sum of the total annual relevant ordering cost and total annual relevant carrying cost for X and Y?
- iii) For the EOQ Compute the number of deliveries per year for X and Y.

- Q6) a)** A Factory engaged in manufacturing Plastic Bucket is working at 40% capacities and produces 10,000 Bucket per month [15]

The Present cost breakup for one bucket is as under

Material	Rs. 10
Labour	Rs. 03
Overheads	Rs. 05 (60% Fixed)

The selling price is Rs. 20 per bucket. If it is desired to work the factory at 50% capacity the selling price falls by 3%. At 90% capacity the selling price falls by 5% accompanied by similar fall in price of material.

Being a Cost Accountant of the Company prepare a budget at 50% and 90% capacities and also calculate the break-even points at this capacity production.

- b) A Radio Manufacturing Company finds that while it costs Rs. 625 to make each Component X, the same is available in the market at Rs. 485 each with an assurance of continued supply the breakup of cost is : **[10]**

Material Cost	Rs. 275 each
Labour	Rs. 175 each
Other Variables	Rs. 50 each
Depreciation and other fixed cost	<u>Rs. 125 each</u>
Total	Rs. 625 each

As an expert in this field give your comment on whether company should make or buy from outside.



Total No. of Questions :5]

SEAT No. :

P7471

[5805]-Ext.-813

[Total No. of Pages : 4

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

COMMERCIAL LAWS AND PRACTICES

**206 : Recent Advances in Commercial Laws and Practices and
Case Studies**

(2015 Pattern) (Semester - IV) (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.*

PART - I

Q1) Explain the Establishment, Composition and Selection Committee for Chairperson and Members of the committee under Competition Act, 2002. **[20]**

OR

Explain the provisions related contributions and financial disclosures under Limited Liability Partnership Act. **[20]**

Q2) State the Offences and Penalties under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. **[20]**

OR

Explain in detail the procedure for recovery of any debt from any person under the Recovery of Debts Due to Banks and Financial Institutions Act, 1993. **[20]**

Q3) Write short notes (any two) **[10]**

- a) Acts taking place out of India under Competition Act, 2002
- b) Incorporation of Limited Liability Partnership
- c) Central Registry
- d) Powers of Tribunal under the Recovery of Debts Due to Banks and Financial Institutions Act, 1993.

P.T.O.

PART - II

Solve following Cases

Q4) Case Study No.-1

[25]

Mr. Avinash Gupta was a scientist specialised in the area of agriculture. He invented a new quality and brand of the rice. This was giving more yield and was better quality rice. He was having the Patent of the rice. However, the another farmer named Mr. Ramanand claimed that he was already developed a crop having same quality of rice which was invented by Mr. Avinash Gupta. So Mr. Ramanand objected for the patent issued to Mr. Avinash Gupta.

Analyse the case and explain the provision in Patent Law.

Q5) Case Study No.-2

[25]

Mr. Saxena Started using the mark 'Containers' has a trademark for his freight container. He spent huge amount on the advertisement of such freight container so that they become very popular in the market. After 12 year he applied for the registration on the ground that his freight container acquired 100% distinctiveness. The Registrar refused registration of the trademark objecting that the trademark was descriptive word directly indicating the nature and character of the goods of the trader.

Discuss the case with reference to the relevant provisions necessary for the Registration of Trademark and advise Mr. Saxena to defend Registrar's objection.



Total No. of Questions : 5]

P7471

[5805]-Ext.-813

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

COMMERCIAL LAWS AND PRACTICES

206 : Recent Advances in Commercial Laws and Practices and
Case Studies

(2015 Pattern) (Semester - IV) (Group - E)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

भाग - I

प्र.1) स्पर्धात्मक कायदा, 2002 अंतर्गत स्थापना, रचना आणि अध्यक्ष व सदस्य करिता निवड समिती स्पष्ट करा. [20]

किंवा

वर्गणी आणि आर्थिक प्रकटीकरण संदर्भात मर्यादित जबाबदारी भागीदारी कायद्या अंतर्गत तरतुदी स्पष्ट करा. [20]

प्र.2) आर्थिक मालमत्ता गुंतवणूक आणि पुनर्गुंतवणूक आणि सुरक्षा हितसंबंध अंमलबजावणी कायदा, 2002 अंतर्गत गुन्हे आणि दंड विषयक विहित बाबी स्पष्ट करा. [20]

किंवा

बँक आणि आर्थिक संस्था येणे वसुलीविषयक कायदा, 1993 अंतर्गत कोणत्याही व्यक्तीकडून कोणत्याही प्रकारचे कर्ज वसुली प्रक्रिया सविस्तर स्पष्ट करा. [20]

प्र.3) टिपा लिहा (कोणत्याही दोन): [10]

- अ) स्पर्धात्मक कायदा, 2002 अंतर्गत भारताबाहेर त्याबद्दल्यात जागा घेणारे कायदे.
- ब) मर्यादित जबाबदारी भागीदारी संस्थेची स्थापना.
- क) मध्यवर्ती नोंदणी.
- ड) बँका आणि आर्थिक संस्था येणे वसुली कायदा, 1993 अंतर्गत न्यायाधिकरणाचे अधिकार.

खालील प्रकरणे सोडवा

प्र.4) केस क्रमांक - 1 :

[25]

श्री अविनाश गुप्ता शेतकी विषयक शास्त्रज्ञ असून त्यांनी तांदळाची एक नवी प्रजाती शोधून काढली. ज्याचा दर्जा नवीन आहे. या प्रजातीद्वारे उत्पादन जास्त होते व त्याचा गुणात्मक दर्जाही उच्च आहे. त्यांनी या प्रजातीच्या तांदळाचे पेटंट प्राप्त केले आहे. प्रस्थापित श्री. रामानंद या शेतकऱ्याने असा दावा केला कि तो अशाच प्रकारच्या तांदळाचे उत्पादन करतो. त्याचा दर्जा व उत्पादनाची मात्रा हि श्री. अविनाश गुप्ताच्या तांदूळ प्रजाती प्रमाणे च आहे. म्हणून श्री. रामानंद यांनी श्री. अविनाश गुप्ता यांनी दिलेल्या पेटंट वर आक्षेप घेतला.

सदर केस चे विश्लेषण करून, पेटंट कायद्यातील तरतुदी स्पष्ट करा.

प्र.5) केस क्रमांक - 2 :

[25]

श्री. सक्सेना यांनी आपल्या भाडोत्री कंटेनर्स साठी “कंटेनर्स” या चिन्हाचा व्यापारी चिन्ह म्हणून वापर करण्यास सुरवात केली, त्या व्यापारी चिन्हाच्या जाहिरातीवर त्यांनी प्रचंड खर्च केला. त्यामुळे त्या चिन्हाला बाजारपेठेत फार प्रसिद्धी मिळाली. 12 वर्षांनंतर त्या “भाडोत्री कंटेनर्स” ला 100% भिन्नत्वदर्शक नाविन्यता प्राप्त झाल्यामुळे त्यांनी ट्रेडमार्क्स नोंदणीसाठी अर्ज केला. तथापि व्यापारी चिन्ह हे स्पष्टीकरणात्मक शब्द असून तो शब्द व्यापाऱ्याच्या मालाचे स्वरूप व गुणवैशिष्ट्ये दर्शवितो, या हरकतीवर निबंधकाने त्या व्यापारी चिन्हाची नोंदणी नाकारली आहे. या समस्येच्या संदर्भाने व्यापारी चिन्ह नोंदणी संबंधी आवश्यक असणाऱ्या तरतुदींची चर्चा करा आणि निबंधकाच्या हरकतीस प्रतिवाद करण्यासाठी श्री. सक्सेना यांना मार्गदर्शन करा.



Total No. of Questions : 4]

SEAT No. :

P8030

[Total No. of Pages : 4

[5805]Ext.-814

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

CO-OPERATION AND RURAL DEVELOPMENT

210 : 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) State Social responsibility of Co-operative institutions.
- b) Describe various issues of the Economic viability of Cooperative institutions in India.
- c) Explain the Impact of globalization on cooperative institutions.

Q2) Answer any two of the following :

[30]

- a) Enumerate the New management technologies in Cooperatives.
- b) Comment on changing nature of Cooperative leadership in Global Era.
- c) State the Challenges of global competition.

Q3) Write Short Notes (any two) :

[10]

- a) Quality enhancement through six sigma
- b) Significance of Agricultural credit Co-operatives
- c) Co-operative leadership in the global era.
- d) Sick co-operative units

P.T.O.

Q4) Analyze the following case and answer the questions.

[30]

Atmaram is a Cooperative sugar industry. The industry has 300 workers. Earlier the Cooperative 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 was 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 to do any except clean the toilets. In the meanwhile, the workers had joined the trade union.

The personnel officer called the union leaders to discuss 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 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 the employer. To employ another "Wet sweeper only for cleaning the toilets. The management contended that hygiene is essential in the cooperative sugar 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 through the day.

Questions :

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



Total No. of Questions : 4]

P8030

[5805]Ext.-814

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

CO-OPERATION AND RURAL DEVELOPMENT

210 : 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 अनिवार्य आहेत.
2) उजवीकडील अंक त्या प्रश्नाचे पूर्ण गुण दर्शवितात.

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

- अ) सहकारी संस्थांची सामाजिक जबाबदारी सांगा.
ब) भारतातील सहकारी संस्थांच्या आर्थिक व्यवहार्यतेच्या विविध समस्यांचे वर्णन करा.
क) जागतिकीकरणाचा सहकारी संस्थांवर होणारा परिणाम स्पष्ट करा.

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

- अ) सहकार क्षेत्रामध्ये वापरण्यात आलेली नवीन व्यवस्थापन तंत्राची थोडक्यात रूपरेषा द्या.
ब) जागतिकीकरण काळातील सहकारी नेतृत्वाच्या बदलत्या स्वरूपावर चर्चा करा.
क) जागतिक स्पर्धेतील आव्हाने सांगा.

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

- अ) सिक्स सिग्माद्वारे गुणवत्ता वाढ
ब) कृषी वित्तपुरवठा सहकारी संस्थांचे महत्त्व
क) जागतिक युगातील सहकारी नेतृत्व
ड) आजारी सहकारी उद्योग

आत्माराम हा एक साखर उद्योग आहे. या उद्योगांमध्ये 300 कामगार आहेत. या अगोदर या सहकारी उद्योगांमध्ये एक झाडूवाला कामाला होता. तो पूर्ण साखर कारखान्याची स्वच्छता करत असे. तसेच स्वच्छतागृहाचीही सुद्धा सफाई करत असे. या झाडूवाल्याने स्वतः व्यक्तिगत कारणास्तव राजीनामा दिला आणि घाईने निघून गेला. नवीन झाडूवाला प्रामाणिकपणे काम करत होता, परंतु एके दिवशी त्याला स्वच्छतागृहाची सफाई करण्यास सांगितले असता त्याने हे काम करण्यास नकार दिला. स्वच्छतागृहाची सफाई सोडून बाकी कोणतेही काम करण्याची तयारी त्याने दर्शवली होती. दरम्यानच्या काळात त्याने कामगार संघटना जाईन केली. कामगार संघटनेचा सभासद झाला. कामगार अधिकाऱ्याने या प्रश्नांचा गुंता सोडवण्यासाठी संघटनेच्या नेत्याला चर्चेला बोलवले. संघटनेच्या नेत्याने सांगितले की, या कामगाराची नेमणूक झाडूवाला म्हणून झाली आहे. स्वच्छतागृहासाठी नाही. तसेच कामावर होताना हजर होताना 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 कर्मचाऱ्यांची नियुक्ती करावी. असे व्यवस्थापनाला सांगितले. या वादामध्ये तोडगा निघाला नाही तर संपावर जाण्याची धमकी संघटनेने दिली. अन्य साखर कारखान्यांमध्ये आरोग्य हे महत्त्वाचे असते. अशी भावना व्यवस्थापनाची होती. या अगोदरचा झाडूवाला इतर स्वच्छतेबरोबर स्वच्छतागृहाची स्वच्छता करत असे. नवीन स्वच्छता कामागांची नियुक्ती करणे हे उद्योगाच्या आर्थिक आरोग्या बाहेरचे होते. तसेच संपूर्ण दिवसभरात त्याला देण्यासाठी कामही पुरेसे नव्हते.

प्रश्न :

- अ) नवीन झाडूवालाची नेमणूक करताना वापरलेल्या पद्धती बाबत आपले काय मत आहे?
- ब) कामगार संघटना नवीन झाडूवाला आणि कामगार अधिकाऱ्याच्या मासिकतेबद्दल आपले मत सांगा.
- क) या केसमधील गुंता कसा सोडवता येईल?



Total No. of Questions : 6]

SEAT No. :

P7472

[Total No. of Pages : 4

[5805]-Ext.-815

M.Com. (Part - II)

ADVANCED BANKING AND FINANCE

216 : Research Methodology and Case Studies

(2015 Pattern) (Special Paper - IV)

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) Explain the term CAMELS “Good management take care of remaining in CAMELS rating of any bank” Do you agree? Explain in detail. **[20]**

OR

Describe the recent Development in money market.

Q2) Write a detailed note on various technological development in Banking sector with special reference to delivery channels.

OR

Describe the recent reforms in the capital market with reference to primary and secondary market. **[20]**

Q3) Write short notes (any two). **[10]**

- a) Non Performing Assets (NPA's)
- b) Mutual Fund
- c) The Banking ombudsman scheme 2006.
- d) Foreign Institutional Investment.

P.T.O.

Case Study (attempt any 2)

- Q1)** a) Ram is the holder of Bill of Exchange against consideration. He endorses to Ashok without considerations. At the time of maturity the bill of exchange is dishonoured. Whether, Ashok will succeed if he files a suit against Ram.
- b) A cheque payable to Mr. Nitin or order. It is stolen and the thief forges Mr. Nitin's signature and presents it to the banker who makes payment in due course. Can Mr. Nitin recover the amount of cheque from banker?
- c) What are K.Y.C. Norms?
- d) A bill of Exchange dated 25 January 2017 payable 3 months after the date. What is the due date for this bill.
- e) A customer presented a cheque in bank dated 15th April 2017 on 2nd April 2017. [25]

- Q2)** Mr. Anil wants to take a loan from Baroda Bank. Baroda Bank asks him to provide security against the loan. In this reference explain the following situations. [25]

- a) Mr. Anil provides fixed deposit receipts issued to him by Bank of Baroda as a security.
- b) Mr. Anil provides gold Jewellery owned by him as a security.
- c) Mr. Anil provides his life insurance policy as a security.
- d) Mr. Anil provides company's share certificates as a security.
- e) Give two reasons for providing security against loan extended by banks.

- Q3)** Mr. Suresh hires a safe deposit locker provided by Axis Bank. In this regard answer the following questions. [25]

- a) What is the difference between safe custody and safe deposit Locker?
- b) Can private bank like Axis Bank provide safe deposit Locker facility?
- c) Can Mr. Suresh hire a locker in joint names with his wife?
- d) What is the procedure followed regarding safe deposit Locker Transactions?
- e) Is saving Account in Axis Bank necessary for hiring safe deposit locker in Axis Bank?



Total No. of Questions : 6]

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M.Com. (Part - II)

ADVANCED BANKING AND FINANCE

216 : Research Methodology and Case Studies

(2015 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) CAMELS ही संकल्पना स्पष्ट करा. “बँकाचे चांगले ‘व्यवस्थापन’ बँकाना दिल्या जाणाऱ्या CAMELS च्या इतर दर्जाची (श्रेणीची) काळजी घेते” आपण याच्याशी सहमत आहात काय? सविस्तर स्पष्ट करा.

[20]

किंवा

नाणे बाजारातील सध्यस्थितीतील विकासात्मक बदलांचे वर्णन करा.

प्र.2) बँकींग क्षेत्रातील विविध तांत्रिक विकासातील वितरणाचे मार्ग सविस्तर लिहा.

[20]

किंवा

प्राथमिक आणि दुय्यम भांडवल बाजारातील सध्यस्थितीच्या बदलांचे वर्णन करा.

प्र.3) टिपा लिहा. (कोणतेही दोन)

[10]

- अ) अनुत्पादक मालमत्ता
- ब) म्युचुअल फंड
- क) बँकींग लोकपाल योजना 2006
- ड) परकीय संस्थात्मक गुंतवणूक

प्र.1) केस स्टडीज (कोणत्याही दोन)

- अ) राम हा प्रतिकला देऊन प्राप्त केलेल्या विनिमय पत्राचा धारक आहे, तो आशोक च्या नावे प्रतिकला न घेता पृष्ठांकन करतो. मुदत पूर्तीच्या वेळेस हुंडीचा अनादर होतो राम ने आशोक विरुद्ध दावा लावल्यास व तो यशस्वी होईल काय ?
- ब) श्री नितीन ला किंवा त्यांच्या आदेशानुसार देय असलेला एक धनादेश काढल्यानंतर चोरीला जातो आणि चोर श्री नितीन यांची सही घेण्यास विसरला. चोराने यथा समय पैसे देणाऱ्या बँकेत धनादेश सादर केला. श्री नितीन धनादेशाची रक्कम बँकेकडून गोळा करू शकेल ?
- क) के. वाय. सी. नियम म्हणजे काय ?
- ड) तीन महिन्यांनंतर देय असलेले विनिमयीय पत्र 25 जानेवारी 2017 रोजी काढलेले आहे. या विनिमय पत्राची देय तारीख कोणती ?
- इ) 15 एप्रिल 2017 चा धनादेश एका ग्राहकाने 2 एप्रिल 2017 रोजी बँकेत सादर केला.

[25]

प्र.2) श्री अनिल यांना बँक ऑफ बडौदा या बँकेकडून कर्ज घ्यावयाचे आहे. बँक ऑफ बडौदाने त्यांच्याकडून कर्जासाठी प्रतिभूतीची मागणी केली या संदर्भात पुढील बाबी संबंधी स्पष्टीकरण करा.

[25]

- अ) बँक ऑफ बडौदाने दिलेली मुदतठेव पावती श्री अनिल यांनी प्रतिभूती म्हणून सादर केली.
- ब) श्री अनिल यांनी स्वतःच्या मालकीचे सोन्याचे दागिने प्रतिभूती म्हणून सादर केले.
- क) श्री अनिल यांनी स्वतःचे जीवन पत्र बँकेला प्रतिभूती म्हणून सादर केले.
- ड) श्री अनिल यांनी कंपनीचे भाग प्रमाणपत्र बँकेला प्रतिभूती म्हणून सादर केले.
- इ) बँक कर्जासाठी प्रतिभूति देण्याविषयी दोन कारणे सांगा.

प्र.3) श्री सुरेश यांनी अॅक्सीस बँकेकडून सुरक्षित ठेव कक्ष भाड्याने घेतला आहे. या संदर्भात पुढील प्रश्नांची उत्तरे द्या.

[25]

- अ) सुरक्षित ताबा व सुरक्षित ठेव कक्ष यातील फरक सांगा.
- ब) अॅक्सीस बँके सारखी खाजगी क्षेत्रातील बँक सुरक्षित ठेव कक्षाची सुविधा देऊ शकते ?
- क) श्री सुरेश यांच्या पत्नी बरोबर संयुक्त नावाने सुरक्षित ठेव कक्ष भाड्याने घेऊ शकतात ?
- ड) सुरक्षित ठेव कक्षातून व्यवहार करताना कोणती पद्धती वापरली जाते ?
- इ) अॅक्सीस बँकेत सुरक्षित ठेव कक्ष भाड्याने घेण्यासाठी बचत खाते असणे आवश्यक आहे ?



Total No. of Questions :5]

SEAT No. :

P7473

[Total No. of Pages : 4

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

**214 : 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 Enterprise Resource Planning (E.R.P.)? Explain in detail the tools of Enterprise Resource Planning. **[20]**

OR

Define Global Management System Explain in detail the significance of Global Management System. **[20]**

Q2) Define Turn Around Management. Explain in detail the Techniques of Turn Around Management. **[20]**

OR

Define Innovation. Explain in detail the Advantages of Innovation. **[20]**

Q3) Write short notes (any two) **[10]**

- a) Total Quality Management
- b) Cross Cultural Management
- c) Restructuring of Business
- d) Six Sigma

PART-II

Solve following Cases

Q4) Case Study No.-1 **[25]**

In Bijapur, an Chemical company named Arc Chemicals' is located.

An unskilled permanent worker Bharat was asked to work in a mixing shop on a mixing-machine, without any training of handling such machine. Due to lack of knowledge and training, Bharat was not at all comfortable and confident while working on the mixing-machine. In such a unsafe condition, he met with an accident and lost his right eye.

P.T.O.

Bharat asked management to give compensation as per the Workmen's Compensation Act, 1923. The management refused to give any compensation, as they felt that the accident took place due to negligence on the part of the workman.

Bharat through his union took the matter for grievance redressal procedure but failed in getting any compensation from management. He then moved the court.

- 1) Analyse the case
- 2) Comment on management's action.
- 3) Comment on the approach of Bharat.
- 4) Work out the compensation and advise the management for appropriate action.

Q5) Case Study No.-2

[25]

Mr. Motilal is very senior employee of 'Bramati Auto Ltd. He has become a senior machinist and is at the top of the promotion ladder in the unionised graders. He is also the highest paid unionised employee and his next promotion would place him in the supervisory category.

About five years ago the employee were organized into a union, but Mr. Motilal did not take any active part either in organizing the union or in the union activities. About a year ago, Mr. Motilal developed an illness that was able to work. Because of his good record and attitude, the company decided to accommodate him and kept on giving him light work and protected his wages till he was able to regain his health.

Just recently, the workmen in the machine shop where Mr. Motilal worked suddenly struck work. They did not have any authorization of the union, the workmen in the other departments continued to work normally. the workmen in the machine shop claimed that their earnings have fallen down in comparison to the workmen in the other departments due to not getting any overtime.

Much to surprise and disappointment of the machine shop supervisor and the management Mr. motilal not only participated in this strike but was found to be instrumental in organizing the same and appeared to be one of the leaders.

Questions

- 1) Does Mr. Motilal's action seem reasonable in light of the consideration extended to him by the management during his illness.
- 2) What should the supervisor do now with Mr. Motilal?
- 3) What is your opinion about the complaint of the workmen of the machine shop?



Total No. of Questions : 5]

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M.Com. (Part - II) (External)
BUSINESS ADMINISTRATION

214 : Recent Advances in Business Administration and Case studies
(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 मूळ इंग्रजी प्रश्नपत्रिका पहावी.

भाग - I

प्र.1) एन्टरप्राईस रिसोर्स प्लानिंग (ई.आर.पी.) म्हणजे काय? एन्टरप्राईस रिसोर्स प्लानिंग ची साधने सविस्तर स्पष्ट करा. [20]

किंवा

जागतिक व्यवस्थापन प्रणालीची व्याख्या द्या. जागतिक व्यवस्थापन प्रणाली चे महत्व सविस्तर स्पष्ट करा. [20]

प्र.2) पुनरुज्जीवन व्यवस्थापनाची व्याख्या द्या. पुनरुज्जीवन व्यवस्थापनाचे तंत्रे सविस्तर स्पष्ट करा. [20]

किंवा

‘नाविन्यपूर्ण’ ची व्याख्या द्या. नाविन्यपूर्ण चे फायदे सविस्तर स्पष्ट करा. [20]

प्र.3) टिपा लिहा (कोणत्याही दोन): [10]

- अ) संपूर्ण गुणवत्ता व्यवस्थापन.
ब) आंतर - सांस्कृतिक व्यवस्थापन.
क) व्यवसायाची पुनः बांधणी.
ड) सिक्स सिग्मा.

भाग - II

प्र.4) केस क्रमांक - 1 : [25]

बिजापूर मध्ये एक ‘आर्क केमिकल्स’ नावाची रसायनांची कंपनी वसलेली आहे. एक अकुशल कामगार भरत हा कायमस्वरूपी तत्वावर कार्यरत असून त्याला एके दिवशी मिक्सिंग मशीन शॉप मध्ये मिक्सिंग मशीनवर काम करण्यास सांगण्यात आले. या कामाचे कोणतेही प्रशिक्षण त्याला देण्यात आले नव्हते. या प्रकारच्या कामाचा कोणताही अनुभव व प्रशिक्षण नसल्याने त्या मशीनवर काम करताना भरतला सोयीस्कर तसेच त्याला आत्मविश्वास वाटत नव्हता. अशा असुरक्षित परिस्थितीमध्ये काम करताना भरतला अपघात झाला व त्याने त्याचा उजवा डोळा कायमस्वरूपी गमावला.

भरतने कारखानाच्या व्यवस्थापनाकडे कामगार नुकसान भरपाई कायदा, 1923 अन्वये नुकसान भरपाईची मागणी केली. परंतु त्याला नुकसान भरपायी नाकारण्यात आली कारण व्यवस्थापनाच्या मते हा अपघात भरतच्या निष्काळजीपणामुळे झाला होता. भरतने कारखान्यातील कामगार संघटनेच्या तक्रार निवारण कक्षा मार्फत हि समस्या हाताळण्याचा प्रयत्न केला, परंतु व्यवस्थापनाकडून नुकसान भरपाई मिळण्यात त्याला अपयश आले. त्यानंतर त्याने न्यायालयाकडे धाव घेतली.

प्रश्न :

- 1) या केसचे विश्लेषण करा.
- 2) व्यवस्थापनाच्या कृतीवर आपले मत व्यक्त करा.
- 3) भरतच्या भूमिकेवर आपले मत व्यक्त करा.
- 4) व्यवस्थापनाला या समस्येबद्दल योग्य तो सल्ला द्या व योग्य नुकसान भरपाई सुचवा.

प्र.5) केस क्रमांक - 2 :

[25]

श्री. मोतीलाल हे बारामती ऑटो ली. या कंपनीतील वरिष्ठ कर्मचारी आहे. ते सध्या वरिष्ठ यांत्रिकी या पदावर कार्यरत असून सध्या ते संघटना पुरस्कृत पदोन्नतीच्या वरच्या श्रेणीत आहेत. ते संघटना पुरस्कृत श्रेणीतील सर्वोच्च वेतन प्राप्त करणारे कर्मचारी आहे. त्यांची पुढील पदोन्नती नंतर ते पर्यवेक्षक श्रेणीत प्रवेश करतील.

सुमारे 5 वर्षांपूर्वी कंपनीचे सर्व कर्मचारी कामगार संघटनेचे सदस्य असताना श्री. मोतीलाल मात्र संघटनेत सक्रिय सहभागी नव्हते. तसेच संघटनेच्या कोणत्याही उपक्रमात ते भाग घेत नसत. एका वर्षापूर्वी श्री. मोतीलाल हे अचानक एका निदान होऊ न शकणाऱ्या आजाराने ग्रस्त झाले होते. या आजारामुळे त्यांची शक्ती व ऊर्जा ऱ्हास पावली होती. त्यांची पूर्वीची कामगिरी व सकारात्मक दृष्टिकोन विचारात घेता कंपनीने त्यांना कमी श्रमाचे काम दिले. तसेच ते आजारातून पूर्णपणे बरे होईपर्यंत त्यांचे वेतन हि सुरक्षित केले होते.

नुकतेच श्री. मोतीलाल कार्यरत असणाऱ्या मशीन शॉप विभागातील कामगारांनी अचानक काम थांबवले. त्यांच्या या कृतीला संघटनेचा पाठिंबा नव्हता. इतर विभागातील कामगार मात्र त्यांचे काम सामान्यपणे करत होते. आपल्याला ज्यादा कामाची संधी न मिळाल्याने इतर विभागामधील कर्मचाऱ्यांपेक्षा कमी वेतन मिळत आहे अशी श्री. मोतीलाल यांच्या विभागातील कामगारांची तक्रार होती.

श्री. मोतीलाल यांनी कामगारांच्या या काम थांबवण्याच्या कृतीमध्ये नुकताच सक्रिय सहभाग घेतला नाही तर या आंदोलनाचे नैतृत्वही केले हे पाहून त्या विभागाचे पर्वेक्षक आणि कंपनीचे व्यवस्थापन आश्चर्यचकित तसेच निराश हि झाले.

प्रश्न :

- 1) व्यवस्थापनाने श्री. मोतीलाल यांना त्यांच्या आजारपण दरम्यान दिलेल्या सवलतीच्या पार्श्वभूमीवर श्री. मोतीलाल यांची कृती योग्य वाटते का ?
- 2) पर्यवेक्षकाने श्री. मोतीलाल यांच्या बाबत कोणती भूमिका घ्यावी असे आपणास वाटते.
- 3) मशीन शॉप विभागातील कर्मचाऱ्यांच्या तक्रारी बाबत आपली प्रतिक्रिया द्या.



Total No. of Questions : 5]

SEAT No. :

P7474

[Total No. of Pages : 4

[5805]-Ext.-817
M.Com. (Part - II) (External)
ADVANCED MARKETING
Recent Trends in Marketing
(2015 Pattern) (Special Paper - IV) (218)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Explain the types of marketing strategies. [10]

b) Explain the advertising and media planning. [10]

OR

a) i) Explain the concept of sustainable marketing. [5]

ii) Explain the importance of sustainable marketing. [5]

b) Explain the ethical issues related to sustainable marketing. [10]

Q2) a) Explain social media management and social media audit. [10]

b) Explain the types of social media. [10]

OR

a) Explain the details concepts of multi brand retail. [10]

b) Explain the importance of retailing. [10]

Q3) a) Explain the process of integrated marketing communication in modern times. [10]

b) Explain AIDA model. [10]

OR

a) Explain importance of services to customer's satisfaction. [10]

b) Explain the strategic role of service. [10]

P.T.O.

Q4) Explain the pros and cons of allowing foreign direct investment in multi brand retail in India. **[20]**

OR

Explain the details alibab, flipkart and ebay e-marketing websites. **[20]**

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

- a) Event management services.
- b) Government services.
- c) Smart cards.
- d) Importance of e-commerce in marketing.



Total No. of Questions : 5]

P7474

[5805]-Ext.-817
M.Com. (Part - II) (External)
ADVANCED MARKETING
Recent Trends in Marketing
(2015 Pattern) (Special Paper - IV) (218)
(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 100

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

-
- प्र.1) अ) विपणन व्यव्हरचनेचे प्रकार स्पष्ट करा. [10]**
- ब) जाहिरात आणि माध्यम नियोजन सविस्तर स्पष्ट करा. [10]
- किंवा
- अ) i) शाश्वत विपणन ही संकल्पना स्पष्ट करा. [5]
- ii) शाश्वत विपणनाचे महत्त्व स्पष्ट करा. [5]
- ब) शाश्वत विपणनाशी संबंधित मुद्दे स्पष्ट करा. [10]
- प्र.2) अ) सामाजिक माध्यम व्यवस्थापन आणि सामाजिक माध्यम लेखापरिक्षण स्पष्ट करा. [10]**
- ब) सामाजिक माध्यमांचे प्रकार स्पष्ट करा. [10]
- किंवा
- अ) मल्टि ब्रँड रिटेल ही संकल्पना सविस्तर स्पष्ट करा. [10]
- ब) रिटेलिंग चे महत्त्व स्पष्ट करा. [10]
- प्र.3) अ) आधुनिक काळात एकात्मिक विपणन संप्रेषणाची प्रक्रिया स्पष्ट करा. [10]**
- ब) लक्ष, आवड, इच्छा, आणि कृती चे परिणाम स्पष्ट करा. [10]
- किंवा
- अ) ग्राहकांचे समाधान व सेवांचे महत्त्व स्पष्ट करा. [10]
- ब) सेवांच्या मुख्य भूमिका स्पष्ट करा. [10]

प्र.4) भारतामध्ये मल्टि ब्रँड रिटेल क्षेत्रात परकीय थेट गुंतवणुकीला मान्यता देण्याचे फायदे आणि तोटे स्पष्ट करा. [20]

किंवा

अलिबाब, फिलिप्कार्ट आणि ईबे ह्या ई-विपणन वेबसाइटस सविस्तर स्पष्ट करा. [20]

प्र.5) टीपा लिहा. (कोणत्याही दोन) [20]

- अ) कार्यक्रम व्यवस्थापन सेवा
- ब) सरकारी सेवा
- क) स्मार्ट कार्ड
- ड) विपणनात ई-कॉमर्सचे महत्त्व



Total No. of Questions : 5]

SEAT No. :

P7475

[Total No. of Pages : 4

[5805]-Ext.-818

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

BUSINESS PRACTICES & ENVIRONMENT

**212 : Recent Advances in Business Practices, Environment and
Case Studies**

(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) Explain in detail **[20]**

- a) Textile policy &
- b) Agro - Tourism policy in connection with Industrial Investment & Infrastructure policy of Maharashtra.

OR

Write a detailed note on Project direction, Co-ordination & Control.

Q2) Write a detailed note on 'Rajeev Gandhi Udyami Mitra Scheme'. **[20]**

OR

- a) Write a note on Urban Hant.
- b) State Nominee Director's role in Environment Audit.

Q3) What is the importance and role of innovation and creativity in developing a new business? **[20]**

OR

Being business Development Manager, you are asked to advise on new trends in service sector and scope for entrepreneurship in service sector. How would you do it?

P.T.O.

Q4) Write a detailed note on 'Industrial Sickness'.

[20]

OR

Explain in detail :

- a) Project identification
- b) Network Analysis

Q5) Write short notes on : (Any two)

[20]

- a) Dot. Com Entrepreneurship.
- b) Marketing Assistance.
- c) Project cost evaluation.
- d) Labour market information cell.



Total No. of Questions : 5]

P7475

[5805]-Ext.-818

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

BUSINESS PRACTICES & ENVIRONMENT

**212 : Recent Advances in Business Practices, Environment and
Case Studies**

(2015 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) महाराष्ट्राच्या औद्योगिक गुंतवणूक आणि पायाभूत सुविधा धोरणाच्या अनुषंगाने [20]

- अ) वस्त्रोद्योग धोरण.
ब) कृषी पर्यटन धोरण विस्ताराने स्पष्ट करा.

किंवा

प्रकल्प निर्देशन, समन्वय आणि नियंत्रण यावर सविस्तर टिप लिहा.

प्र.2) राजीव गांधी उद्यमी मित्र योजना यावर सविस्तर टीप लिहा. [20]

किंवा

- अ) नागरी बाजार-यावर टीप लिहा.
ब) पर्यावरण अंकेक्षण संदर्भात प्रतिनिधी संचालकाची भूमिका स्पष्ट करा.

प्र.3) नवीन व्यवसायाची वृद्धि करण्यात सृजनशीलता आणि नवनिर्मिती यांचे महत्व आणि भूमिका काय ते सांगा. [20]

किंवा

व्यवसाय वृद्धि व्यवस्थापक म्हणून तुम्हाला सेवा क्षेत्रातील नविन प्रवाह आणि सेवा क्षेत्रातील उद्योजकतेची व्याप्ती ह्या अनुषंगाने सल्ला देण्यास सांगण्यात आले आहे. तुम्ही ते कसे कराल?

प्र.4) 'औद्योगिक आजारपण' यावर सविस्तर टीप लिहा.

[20]

किंवा

विस्ताराने स्पष्ट करा.

- अ) प्रकल्प शोध
- ब) जाळे विश्लेषण

प्र.5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[20]

- अ) डॉट. कॉम उद्योजकता
- ब) विपणन साहाय्य
- क) प्रकल्प खर्च मूल्यांकन
- ड) श्रमिक बाजार माहिती कक्ष



Total No. of Questions : 5]

SEAT No. :

P8031

[Total No. of Pages : 2

[5805]-Ext.-819

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

**204 : Recent Advances in Accounting, Taxation & Auditing
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) What is Corporate Governance? Explain Corporate Governance compliance by companies? **[20]**

OR

What is Extensible Business Reporting Language (XBRL)? State its components and benefits. **[20]**

Q2) What is Human Resource Accounting? State Importance of Human Resource Accounting. **[20]**

OR

What is meant by Carbon Credit and trading of carbon credit? Explain the Accounting and Taxation aspect of carbon credit. **[20]**

Q3) a) What is Responsibility Accounting? Explain the need of Responsibility Accounting. **[10]**

b) Differentiate between Traditional Accounting and Lean Accounting. **[10]**

OR

a) Explain Taxation aspect of knowledge process outsourcing and Business process Outsourcing. **[10]**

b) Explain the provision in cause 49 of listing agreement regarding the board of directors of company. **[10]**

P.T.O.

Q4) Write short notes any two :

[20]

- a) Government system of Accounting.
- b) Forensic Accounting.
- c) Employee Stock Options.
- d) Direct Taxes Code.

Q5) Indicate whether the following acts can be considered as tax evasion/tax avoidance or otherwise : **[20]**

- a) Samarth deposits Rs. 65,000 in the term deposit of 5 years with the Post Office to avail tax deduction under section 80C. Assuming Mr. Samarth does not opt for concessional tax regime u/s 115BAC of the Income tax Act, 1961.
- b) PQR Industries Ltd. installed an air-conditioner costing Rs. 75,000 at the residence of a director as per terms of his appointment but treats it as fitted in quality control section in the factory. This is with the objective to treat it as plant for the purpose of computing depreciation.
- c) SQL Limited maintains a register of tax deduction at source affected by it to enable timely compliance.
- d) R. Ltd. issues a credit note for Rs. 90,000 for brokerage payable to Suresh who is son of R, managing director of the company. The purpose is to increase his total income from Rs. 1,60,000 to Rs. 2,50,000 and reduce it's income correspondingly.

