

Total No. of Questions : 04]

SEAT No. :

P3685

[Total No. of Pages : 6

[5159]Ext. -501
M.Com. (Part - I)
MANAGEMENT ACCOUNTING

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Define and distinguish between 'Management Accounting' and 'Financial Accounting'. **[15]**

OR

What do you mean by Analysis and interpretation of financial statements?
Explain the various methods of such analysis. **[15]**

Q2) From the following information relating to NOTEWORTHY Limited, Pune, you are required to prepare Balance Sheet with as much details as possible. **[15]**

- Current Ratio 2.5
- Liquidity Ratio 1.5
- Working Capital Rs. 3,00,000
- Stock turnover ratio 6
- Gross Profit ratio 20%
- Fixed turnover ratio 2
- Average debt collection period 2 months
- Fixed Assets to Net Worth 1
- Reserves to Share capital 0.5 : 1

P.T.O.

OR

Mr. WISER has furnished you the following estimated information for the next financial year during which he has intended to produce 90,000 units

- Sales price of the product shall be Rs. 50 by fetching 20% profit on sales.
- The cost consists of: Raw Material, Labour cost and Overheads in the ratio of 5: 3:2.
- 40% of the variable. The remaining overheads are paid two weeks in arrears.
- Average stock of raw material and finished goods must be equal to the 3 weeks and 2 weeks requirements respectively.
- The Work in Progress will remain in stock for one month for which labour cost and overheads should be considered at 60% and 50% completion stage respectively.
- 25% of the Purchases are made on cash basis while the remaining with one month credit.
- 20% of the sales are made on advance payment of one month while the remaining are made with thirty days credit period.
- Wages are paid on monthly basis.
- Add 10% of your computation for contingencies.

You are required to prepare a statement showing the estimated amount of working capital assuming one month consists of 4 weeks. [15]

Q3) The following are the Balance Sheets of EMCOM, Limited, Pune, prepared as on 31st March 2015 and 31st March 2016

Liabilities	31-03-15	31-03-16	Assets	31-03-15	31-03-16
Share Capital	10,00,000	12,00,000	Plant & Machinery	5,00,000	6,20,000
General Reserve	2,30,000	2,50,000	Land and Building	8,00,000	7,60,000
Profit and Loss A/c	1,70,000	1,96,000	Furniture	2,00,000	2,30,000
Mortgaged Loan	1,50,000	--	Sundry Debtors	1,82,000	1,80,000
14% Debentures	3,50,000	2,50,000	Bills Receivables	40,000	60,000
Sundry Creditors	1,63,000	1,58,000	Stock	2,58,000	1,58,000
Bills Payables	83,000	73,000	Cash and Bank	1,80,000	1,62,000
Provision for Tax	54,000	73,000	Preliminary Exp.	40,000	30,000
TOTAL	22,00,000	22,00,000	TOTAL	22,00,000	22,00,000

You are required to prepare the Fund Flow Statement with necessary working notes after considering the following information: [20]

- Plant and Machinery and Furniture was depreciated by 10% and Land and Building was depreciated by 5% of the opening balance.
- The 14% Debentures are redeemed by purchasing in the open market at Rs. 102/- per debenture.
- During the year Rs. 50,000 are paid by way of taxes.
- During the year a machine having book value Rs. 50,000/- was sold at 20% loss.
- Shares are issued at 10% discount which was written off through the General Reserve.

OR

Q4) Write notes on the following (Any Two) [20]

- a) Scope of Management Accounting.
- b) Limitations of Ratio Analysis
- c) Importance of 'Cash Flow Statement'.
- d) Responsibility Centres.



Total No. of Questions : 03]

P3685

[5159]Ext. -501

**M.Com. (Semester - II) (Compulsory)
FINANCIAL ANALYSIS & CONTROL
(2013 Pattern) (Section - A)**

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Ravindra Electronics Ltd.. is considering the purchase of machine. Two machines, A and B are available each costing Rs.2,00,000. In comparing the profitability of machines discount rate of 10% is to be used. Earnings after taxation are expected to be as follows: **[15]**

Year	Machine A Rs.	Machine B Rs.
1	60,000	20,000
2	80,000	60,000
3	1,00,000	80,000
4	60,000	1,20,000
5	40,000	80,000

Indicate which machine be more profitable under the following methods of ranking investment proposals.

- a) Payback Method.
- b) Return on Investment Method
- c) Net Present Value.

The present value of Re. 1 to be received at the end of each year, at 10% pa. is given below:

Year	1	2	3	4	5
Present value (Rs.)	0.909	0.826	0.751	0.683	0.621

[5159]Ext. - 501

OR

The following information is obtained from Bajaj Ltd. For the year ended 31.03.2016.

Sales (2,00,000 Units)	Rs. 2,00,000
Marginal Cost	Rs. 1,20,000
Fixed Cost	Rs. 60,000

Calculate :

- P/V Ratio.
- Sales to earn a profit of Rs. 30,000
- Profit when sales amounted to Rs. 2,80,000.

Q2) Akshay Ltd. Amritsar wishes to prepare cash budget from January. Prepare a cash budget for the First three months from the following estimated revenue and expenses of 2016. **[15]**

2016 Months	Total Sales Rs.	Materials Rs.	Wages Rs.
January	20,000	20,000	4,000
February	22,000	14,000	4,400
March	24,000	14,000	4,600
April	26,000	12,000	4,600
May	28,000	12,000	4,800
June	30,000	16,000	4,800

Cash balance on 1st January 2016 was Rs.10,000. A new machine is to be installed at Rs.30,000 on credit to be repaid by two equal installments in March and April 2016.

Rs.10,000 being the amount of second call may be received in March 2016. Share premium amounting to Rs.2,000 is also receivable with second call.

Period of credit allowed by suppliers - 2 months

Period of credit allowed to customers - 1 month

Delay in payment of wages ½ month.

Assume cash sales to be 50% of total sales.

OR

The standard cost shows the following details relating to the materials needed to produce 1 kg. of 'groundnut oil' -

Quantity of Groundnut required	:	3 kg.
Price of Groundnut	:	2.50 per kg.
Actual production data		
Production during the week	:	1,000 kg.
Quantity used	:	3,500 kg.
Price of Groundnut per kg.	:	Rs.3

Calculate :

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

Q3) Short notes: (Any Two)

[20]

- a) Explicit and Implicit Cost
- b) Make or Buy Decision
- c) Weighted Average Cost of Capital
- d) Dropping a Product Line



Total No. of Questions : 3]

SEAT No. :

P3686

[Total No. of Pages : 4

[5159]Ext.-502
M. Com. (Semester - I)
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) Define the term strategic choice. Explain the major steps in the process of strategic choice. **[15]**

OR

Define the concept of strategic management. Describe in detail the scope of strategic management.

Q2) What do you mean Strategic Implementation? Distinguish between strategy formulation & strategy implementation. **[15]**

OR

What is External Environmental Analysis? Explain in detail three main steps in the process of External Environmental Analysis.

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

- a) Benchmarking
- b) SWOT Analysis
- c) Human Resource (HR) Strategy
- d) Strategic management model
- e) Manpower planning
- f) Companies Goals



P.T.O.

Total No. of Questions : 3]

P3686

[5159]Ext.-502
M. Com. (Semester - I)
STRATEGIC MANAGEMENT
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'व्यूहरचनात्मक निवड' या संज्ञेची व्याख्या द्या. व्यूहरचनात्मक निवड प्रक्रियेतील प्रमुख पायऱ्या स्पष्ट करा. [15]

किंवा

व्यूहरचनात्मक व्यवस्थापन या संकल्पनेची व्याख्या द्या. व्यूहरचनात्मक व्यवस्थापनाची व्याप्ती सविस्तर स्पष्ट करा.

प्रश्न 2) व्यूहरचनात्मक अंमलबजावणी म्हणजे काय? व्यूहरचना सूत्रीकरण आणि व्यूहरचना अंमलबजावणी यांतील फरक स्पष्ट करा. [15]

किंवा

बहिर्गत पर्यावरण विश्लेषण म्हणजे काय? बहिर्गत पर्यावरण विश्लेषण प्रक्रियेतील प्रमुख तीन पायऱ्या स्पष्ट करा.

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

- अ) तौलानिक प्रमाणीकरण (बेंचमार्किंग)
ब) स्वॉट विश्लेषण
क) मानव संसाधन व्यूहरचना
ड) व्यूहरचनात्मक व्यवस्थापन प्रतिमान
इ) मनुष्यबळ नियोजन
फ) कंपनीची उद्दिष्टे



Total No. of Questions : 3]

P3686

[5159]Ext.-502
M. Com. (Semester - II)
INDUSTRIAL ECONOMICS
(2013 Pattern) (Compulsory)

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 nature, scope and Limitations of Industrial Economics. **[15]**

OR

State and explain Alfred Weber's Theory of Location of Industries.

Q2) What is Industrial Productivity? Explain the factors influencing Industrial productivity? **[15]**

OR

Explain role, functions and problems of private sector Enterprises.

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

- a) Factors affecting Industrial Efficiency.
- b) Regional Industrial Imbalance
- c) Disinvestment policies.
- d) Measurement of Industrial Profitability.



Total No. of Questions : 3]

P3686

[5159]Ext.-502
M. Com. (Semester - II)
INDUSTRIAL ECONOMICS
(2013 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
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3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

-
- प्रश्न 1) औद्योगिक अर्थशास्त्राचे स्वरूप, व्याप्ती आणि मर्यादा स्पष्ट करा. [15]
किंवा
अल्फ्रेड वेबर यांचा औद्योगिक स्थान निश्चितीचा सिध्दान्त सांगा व स्पष्ट करा.
- प्रश्न 2) औद्योगिक उत्पादकता म्हणजे काय? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. [15]
किंवा
खाजगी उपक्रमांची भूमिका, कार्ये आणि समस्या स्पष्ट करा.
- प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]
अ) औद्योगिक कार्यक्षमतेवर परिणाम करणारे घटक
ब) प्रादेशिक औद्योगिक असमतोल
क) निर्गुतंवणूक धोरण
ड) औद्योगिक लाभप्रदतेची मापके



Total No. of Questions : 3]

SEAT No. :

P3687

[Total No. of Pages : 5

[5159]Ext.-503
M. Com. (Semester - I)
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.*

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OR

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- b) SWOT Analysis
- c) Human Resource (HR) Strategy
- d) Strategic management model
- e) Manpower planning
- f) Companies Goals



P.T.O.

Total No. of Questions : 3]

P3687

[5159]Ext.-503
M. Com. (Semester - I)
STRATEGIC MANAGEMENT
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
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किंवा

व्यूहरचनात्मक व्यवस्थापन या संकल्पनेची व्याख्या द्या. व्यूहरचनात्मक व्यवस्थापनाची व्याप्ती सविस्तर स्पष्ट करा.

प्रश्न 2) व्यूहरचनात्मक अंमलबजावणी म्हणजे काय? व्यूहरचना सूत्रीकरण आणि व्यूहरचना अंमलबजावणी यांतील फरक स्पष्ट करा. [15]

किंवा

बहिर्गत पर्यावरण विश्लेषण म्हणजे काय? बहिर्गत पर्यावरण विश्लेषण प्रक्रियेतील प्रमुख तीन पायऱ्या स्पष्ट करा.

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

- अ) तौलनिक प्रमाणीकरण (बेंचमार्किंग)
ब) स्वॉट विश्लेषण
क) मानव संसाधन व्यूहरचना
ड) व्यूहरचनात्मक व्यवस्थापन प्रतिमान
इ) मनुष्यबळ नियोजन
फ) कंपनीची उद्दिष्टे



Total No. of Questions : 04]

P3687

[5159]Ext. -503
M.Com. (Part - I)
BUSINESS STATISTICS
(2013 Pattern)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Attempt any two of the following : **[14]**

- a) Consider a random experiment of tossing a die. Let X denote integer appearing on uppermost face. Write down probability distribution of X. Also state it's mean and variance. **[7]**

- b) Find mean and variance of a continuous random variable X whose probability density function is given by : **[7]**
$$f(x) = 6x(1-x) \text{ if } 0 \leq x \leq 1$$
$$= 0 \text{ otherwise}$$

- c) If X is a Normal variate with mean 30 and SD 5. Find **[7]**
 - i) $P(26 \leq X \leq 40)$
 - ii) $P(X \geq 45)$
 - iii) $P(X \leq 25)$

Q2) Attempt any two of the following : **[14]**

- a) i) A random variable X has following probability distribution. **[4]**

X	1	2	3	4	5
P(X = x)	1/8	1/5	3/8	7/40	1/8

Find

- 1) $P(1 < X \leq 3)$
- 2) $P(X \geq 4)$

- ii) If X is Poisson variable such that $P(X = 0) = 0.2$
Find $P(X \geq 2)$. Also find mean and standard deviation of X . [3]
- b) i) The following information is collected on two characters : [4]

	Cinegoers	Non - cinegoers
Literate	83	57
Illiterate	45	65

Based on this information can you conclude that there is no association between habits of cinema watching and literacy at 5% level of significance.

Given $\chi_1^2 = 3.81, \chi_2^2 = 5.99, \chi_3^2 = 7.81$ at 5% L.O.S.

- ii) A sample of 400 people is found to have mean weight of 50.47 kg Can it be regarded as a sample from large population with mean weight of 52 kg. at 5% L.O.S. (Given population Standard deviation 1.2 kg) [3]
- c) i) Classify the following random variable as discrete or continuous : [4]
- 1) Number of road accidents in a city in a month.
 - 2) The amount of milk produced by a cow.
 - 3) The yield of wheat from a plot.
 - 4) Number of students present in a class on a day.
- ii) Let $X \rightarrow B(n,p)$. If $E(X) = 4$, $\text{Var}(X) = 3$, find n and p . Also find $P(X = 0)$. [3]

Q3) Attempt the following [14]

- a) Marks scored by candidates are normally distributed. 44% of the candidates obtained marks below 55 and 6% of the candidates scored marks above 80. Find the mean and variance of marks. [7]

OR

An IQ test was administered to 5 persons before and after they were trained. The result are given below : [7]

Candidates	A	B	C	D	E
IQ before training	110	120	123	132	125
IQ after training	120	118	125	136	121

Test whether there is change in IQ before and after the training programme (take $\alpha = 0.05$).

- b) A company wants to decide which of the two types of tyres should be used for their trucks. Company determined the following information regarding their lives in miles. [7]

Brand	I	II
Mean	20000	25000
Population s.d	4000	2800
Sample size	100	100

Is the difference in their average life significance? Use 5% level of significance.

OR

In a random sample of 500 persons from town A, 200 are found to be consumers of wheat. In a sample of 400 from town B 220 are found to be consumers of wheat. Do these reveal a significant difference between town A and town B as far as the proportion of wheat consumers is concerned? [7]

Q4) Attempt any two of the following : [8]

- a) What do you mean by confidence interval. Also state 95% confidence interval for $|\mu_1 - \mu_2|$ for large sample. [4]
- b) Explain the concept of parameter and its estimate. Also define unbiased estimator. [4]
- c) i) Define normal distribution [4]
ii) State four properties of normal distribution.



Total No. of Questions : 03]

SEAT No. :

P3688

[Total No. of Pages : 9

[5159]Ext. -504
M.Com. (Part - I)
ADVANCED ACCOUNTING AND TAXATION
Advanced Accounting
(Special Paper - I) (2013 Pattern)
(Group - A) (Section - A)

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 calculator is allowed.*

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

OR

Write Notes (Any Two)

[15]

- a) Types of Lease
- b) Accounting Environment
- c) Accounting Standards
- d) Selection of Accounting Principles

Q2) The Chennai Transport Company purchased motor lorry from Mumbai Motor Company under lease agreement. The cost price of motor lorry was Rs. 37,250. The period of the lease was four years, starting from 1st January 2012. Statutory depreciation was 40% p.a. under Written Down Value Method. The residual value was zero. The lease rental was agreed to be paid at Rs. 10,000 p.a. at the end of each year i.e. 31st December, commencing from 31st December 2015.

Give Journal entries for each year in the books of the lessor in respect of the above lease. **[15]**

OR

P.T.O.

The Balance sheet of John Engineering Ltd. as on 31st March 2016 is given below:[15]

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Share capital		Sundry Fixed Assets	2,20,000
15,000 Equity shares of Rs. 10 each fully paid	1,50,000	Investments	40,000
20,000 Equity shares of Rs. 10 each, Rs. 6	1,20,000	Stock	80,000
Paid up 9% Cumulative Preference shares	60,000	Debtors	40,000
Long Term loan	1,40,000	Cash at Bank	40,000
Sundry Creditors	80,000	Profit & Loss A/c	1,30,000
	5,50,000		5,50,000

Other Information:

- a) Current cost of Sundry fixed Assets is Rs. 3, 70,000 and that of stock is Rs. 1, 00,000.
 - b) The Investment could fetch only Rs. 10,000.
 - c) 50% debtors are doubtful.
 - d) Preference dividend is in arrears for the last five years.
- Find out the value per share by the Net Assets Method.

Q3) The following are the Balance Sheets of H.Ltd., A Ltd. and B.Ltd. as on 31st March 2016. [20]

Liabilities	H Ltd. Rs.	A Ltd. Rs.	B.Ltd. Rs.
Share capital	10,00,000	5,00,000	2,00,000
Reserves	1,50,000	1,50,000	1,20,000
profit and Loss A/c	2,50,000	3,00,000	1,20,000
Creditors	3,00,000	2,00,000	1,30,000
	<u>17,00,000</u>	<u>11,50,000</u>	<u>5,70,000</u>
Assets			
Fixed Assets	6,00,000	3,00,000	1,50,000
Stock	4,00,000	3,80,000	3,00,000
Debtors	1,50,000	2,20,000	1,00,000
Bank	50,000	30,000	20,000
Share in A Ltd.	5,00,000	-	-
Shares in B Ltd.	-	2,20,000	-
	17,00,000	11,50,000	5,70,000

H Ltd. purchased 90% shares in A Ltd. when latter's credit balance of Profit and Loss A/c was Rs. 80,000 and Reserve was Rs. 60,000.

A Ltd. purchased 80% shares in B Ltd. when B Ltd. had Rs. 20,000 in Reserve and Rs. 30,000 as credit balance in Profit and Loss A/c. H Ltd. and A Ltd. acquired shares in subsidiaries on the same date.

Prepare the Consolidated Balance Sheet of H Ltd. as on 31st March 2016.

OR

Following are the details of Z Ltd. which went into voluntary liquidation as on 31st March 2016. [20]

Liabilities	Rs.
6,000 Equity Shares of Rs.100 each, Rs.80 called and paid	4,80,000
6% 2,000 Preference Shares of Rs. 100 each fully called up	Rs. 2,00,000
Less: Calls in Arrears (Expected to be realized in full)	Rs. 10,000
	1,90,000
5% Debenture having floating charge on assets (Interest paid up to 30.9.20 15)	2,00,000
Mortgage on Land and Buildings	1,60,000
Trade Creditors	5,31,000
Wages Outstanding	40,000
Secretary's Salary @ Rs. 1,000 PM outstanding	6,000
Managing Director's Salary @ Rs.3,000 PM outstanding	12,000

Assets	Estimated to produce Rs.	Book value Rs.
Land & Building	2,60,000	2,40,000
Plant	2,60,000	4,00,000
Patents	60,000	1,00,000
Tools	8,000	40,000
Stock	1,48,000	1,74,000
Accounts Receivables	1,20,000	1,80,000
Investments (Pledged with bank for an overdraft of Rs. 3,80,000)	3,40,000	3,60,000

You are required to prepare a Statement of Affairs of the company as on 31st March 2016.



Total No. of Questions : 03]

P3688

[5159]Ext. -504

M.Com.

ADVANCED ACCOUNTING & TAXATION

203 : Specialised Areas in Accounting

(2013 Pattern) (Group - A) (Special Paper - III) (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*
- 3) Use of Pocket calculator is allowed*

Q1) smooth Ltd has agreed to acquire the Goodwill and assets (Except Stock) of Hard Ltd, As on 31st March, 2015 on which date the Balance Sheet of Hard Ltd. Was as follows :- **[15]**

BALANCE SHEET

As on 31st March, 2015

Liabilities	Amount Rs.	Assets	Amount Rs.
<u>Share Capital</u>		<u>Fixed Assets</u>	
16,000 shares of Rs. 10/- each	1,60,000	Goodwill	20,000
Reserve	43,000	Freehold property	80,000
9% Debentures	60,000	Machinery	80,000
Current Liabilities and Provisions	57,000	<u>Current Assets</u>	
		Stocks	30,000
		Investments	40,000
		Sundry Debtors	50,000
		Bank Balance	20,000
	3,20,000		3,20,000

The Consideration for acquisition agreed was as under :-

- a) Discharge of 9% debentures @ 10% premium by issue of 12% debentures in Smooth Ltd.
- b) Issue of 3 shares of Rs. 10/- each in Smooth Ltd at a market price of Rs. 12/- for every 2 shares of Hard Ltd.
- c) Payment of Rs. 2.50/- in cash for each share in Hard Ltd.
- d) Acquisition expenses of Rs. 3000/- to be met by Hard Ltd.

Hard Ltd. Sold its stock (Which was not taken over) Rs. 32,000/- and one third of the shares received from Smooth Ltd. @ 12.50 each, Current liabilities and provisions (which were also not taken over) were settled at Rs. 55,000/-. Before the final liquidation it also declared a dividend of Rs. 12.50/-.

Hard Ltd. valued Freehold Property at Rs. 1,20,000/-, Machinery at Rs. 75,000/-, Investment at 10% increase and sundry Debtors at 10% less. You are required to give.

- i) Ledger Accounts to close the books of Hard Ltd.
- ii) Opening Journal Entries in the books of Smooth Ltd.

OR

The balance sheet of Parmeshwar Ltd. is as follows :

[15]

Balance Sheet

As on 31st March, 2015

Liabilities	Amount Rs.	Assets	Amount Rs.
Issued and subscribed cap.		Freehold property	1,20,000
10,000 6 - 1/2% Pref. Shares of Rs. 10 each fully paid	1,00,000	Patents	49,000
12,000 Equity shares of Rs. 10/- each fully paid	1,20,000	Book Debts	24,000
5% Debentures 20,000	24,000	Stocks	36,000
Interest Accrued 4,000		Bank Balance	1,000
Trade Creditors	16,000	Profit & Loss Account	30,000
	2,60,000		2,60,000

The following scheme of reconstruction was duly passed:

- a) Ramesh Ltd. to be formed to take over the business of Parmeshwar Ltd.
- b) One share of Rs. 5 fully paid in Ramesh Ltd. to be issued for every three shares in Parmeshwar Ltd.
- c) Three shares of Rs. 5 fully paid in Ramesh Ltd. to be issued for every five preference shares in Parmeshwar Ltd.
- d) Debenture holders to be paid in fully by Ramesh Ltd.

- e) The creditors in Parmeshwar Ltd to receive 80% of the amount due to them in fully paid shares of Rs.5 each in Ramesh Ltd. in full settlement.
- f) Patents and debit balance of Profit & Loss Account to be written off.
- g) Arrears of preference dividend to be cleared by issue of one shares of Rs. 5 fully paid Ramesh Ltd. for every twenty shares held.
- h) Any balance available in the scheme to be used in reducing the value of freehold property.

You are required to prepare necessary Ledger Accounts in the books of Parmeshwar Ltd

Q2) Following is the Trial Balance and necessary information of Sagar High school, Nagpur as at 31st March, 2016. Prepare an Income & Expenditure Account and a Balance sheet as on that date. **[15]**

TRIAL BALANCE

Particulars	Dr.Rs.	Cr.Rs.
Furniture And Fittings	1,50,000	
Capital Fund		9,00,000
Library Book	1,50,000	
Buildings	3,00,000	
School Bus	5,00,000	
Tuition Fees		75,000
Subscriptions		1,50,000
Investments	3,00,000	
Exam. Fees		50,000
Provident Fund		2,00,000
General Insurance	12,000	
Salaries & Wages	2,00,000	
Entrance Fees		1,00,000
Rent For Society's Hall	5,000	
Office Expenses	15,000	
Exam. Expenses	20,000	
Interest On Investments		24,000
Sundry Receipts		6,000
Expenses Of Cultural Activities	7,000	
Expenses Of Sport Activities	6,000	
Expenses Of Prize Distribution	10,000	
Donation (to be Capitalised)		4,05,000
Legacies		40,000
P.F. Investment	2,00,000	
Cash at Bank	65,000	
Cash in hand	10,000	
Total Rs.	19,50,000	19,50,000

Additional Information:

- a) 25% of the Entrance fees is to be capitalised.
- b) General Insurance is paid for one year commencing from 1st. July, 2015.
- c) Interest on investment Rs. 12000 is due but not received.
- d) Provide depreciation on furniture and fitting @10%; Library books @ 12% and Buildings and school Bus @5%.
- e) Subscription of Rs. 25,000/- is due but not received and subscription of Rs. 15,000/- received in advance.

OR

Following is the Trial Balance of Hotel Rajratna, Pune, as on 31st. March, 2016. [15]

You are required to prepare the Profit and Loss Account for the year ended 31st. March, 2016 and the Balance Sheet as on that date.

TRIAL BALANCE
as on 31st March, 2016

Debit Balance	Rs.	Credit Balance	Rs.
Stock	25,000	Capital	6,00,000
Sundry Debtors	25,000	Room Charges	2,85,000
Cash in Hand	50,000	Food and Beverages	2,15,000
Kitchen Appliances	60,000	Discounts Received	5,000
Salaries & Wages	50,000	Sundry Creditors	15,000
Utensils	1,10,000	Sundry Receipts	94,000
Purchases	1,75,000	Bank Interest	10,000
Repairs & Renewals	4,000		
Telephone Bills	7,000		
Furniture	1,75,000		
Printing & Stationery	10,000		
Power & Fuel	15,000		
Advertising	15,000		
Drawings	25,000		
Bad Debts	5,000		
Building	1,70,000		
Rates	3,000		
Motor Car	2,00,000		
Investments	1,00,000		
Total Rs.	12,24,000	Total Rs.	12,24,000

Prepare the final Accounts after considering the adjustment given below:

- a) A sum of Rs. 10000/- representing :- Room charges Rs. 7500/- And Food and beverages Rs. 2500/- to be charged to proprietor of the hotel.
- b) A depreciation is to be provided on building @ 10%, on motor car 15%, On Furniture @ 5% and Kitchen appliances @ 20%.p.a.
- c) Salaries and wages are outstanding Rs. 2000/-
- d) The Purchase of Rs. 5,000/- remained unrecorded.
- e) Utensils of Rs. 5,000/- are to be written off.

Q3) a) A Company of contractors began to trade on 1st April, 2015 During the year, the company was engaged on only one contract of which the contract price was Rs. 5,00,000/- **[10]**

Of the plant and materials charged to contract plant costing Rs. 5,000/- and materials costing Rs. 4,000/- were lost in an accident.

On 31st March, 2013, plant costing Rs. 5,000/- were returned to stores. Cost of work uncertified but finished Rs. 2,000/- and materials costing Rs. 4,000/- were in hand on site. Charged 10% depreciation on Plant and Compiled Contract Account and Balance Sheet from the following

<u>Particulars</u>	<u>Amount Rs.</u>
Share Capital	1,20,000
Creditors	10,000
Cash Received (80% of work certified)	2,00,000
Land and Building	43,000
Bank Balance	25,000
<u>Charged to Construct :-</u>	
Materials	90,000
Plant	25,000
Wages	1,40,000
Expenses	7,000
Total	6,60,000

- b) Write short notes on any two [10]
- i) Service Tax Scope & Objectives
 - ii) Accounting treatment for Cenvat Credit Availed & utilized for Capital Goods.
 - iii) Concept of Tax Deducted At Source under Income Tax Act.
 - iv) Financial Reporting in respect of Stock Brokers.



Total No. of Questions : 3]

SEAT No. :

P4864

[Total No. of Pages : 7

[5159]Ext.-505

M. Com. (Part - I)

ADVANCED COST ACCOUNTING

Advanced Cost Accounting and Cost System

(2013 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Kothari Plastics Ltd. Ahmednagar, has three production Depts, and two service Depts. Their primary distribution summary disclosed the results which are as follows : **[15]**

Production Depts	Rs.	Service Depts.	Rs.
A -	9,300	D -	4,000
B -	12,600	E -	5,000
C -	6,350		

The expenses of service Depts. 'D' and 'E' are to be charged as follows :

Particulars	A	B	C	D	E
Dept - D	20%	50%	20%	-	10%
Dept - E	10%	30%	40%	20%	-

You are required to prepare secondary Distribution statement as per Repeated Distribution Method for the period ended 31st March 2016.

OR

Bharat Constructions, Pune undertook a contract No. 54 for Rs. 4,00,000 on 1st April 2015. They incurred the following expenses during the year 2015-2016.

	Rs.
Material issued from stores	- 36,600
Materials transferred from contract No. 45	- 3,400
Materials directly purchased for the contract	- 10,000
Materials in hand on site	- 2,500
Plant issued for contract	- 20,000
Wages paid directly	- 70,000
Architect's fees	- 3,000
Wages due but not paid	- 1,000
Direct expenses outstanding	- 600
Cash received from contractee	- 1,44,000
Work certified	- 1,80,000
Cost of work uncertified	- 1,500

of the plant and materials charged to contract plant costing Rs. 4,000 and materials costing Rs. 3,000 were lost. On 31.3.2016 plant costing Rs. 3,000 was returned to stores. Charge depreciation on plant @ 15% p.a. as per written down value method.

Prepare contract Account for the year ended 31.3.2016.

- Q2)** a) What is difference between Allocation of overheads and Apportionment of overheads. **[5]**
- b) The product of a manufacturing concern passes through two process 'A' and 'B' and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which from process 'A' and 'B' realises Rs. 80 per ton and Rs. 200 per ton respectively.

The following are the figures relating to both the process.

Particulars		Process 'A'	Process 'B'
Materials	Tons	1,000	70
Cost of Materials per ton	Rs.	125	200
Wages	Rs.	28,000	10,000
Manufacturing Expenses	Rs.	8,000	5,250
Output	Tons.	830	780

- Prepare
- Process 'A' A/c and [10]
 - Process 'B' A/c

OR

- State functions and duties of store keeper. [5]
- From the following information relating to Royal Transport Co., Pune calculate the cost per running Km. [10]

Wages to Drivers per month	- Rs.	500
Cost of Diesel per litre	- Rs.	1.50
Cost of Mobile Oil per litre	- Rs.	10.00
Annual cleaning and servicing	- Rs.	2,460
Insurance charges per year	- Rs.	4,000
Yearly Road Tax	- Rs.	6,400
Repair and maintenance for twelve months	- Rs.	1,200
Cost of tyre, tubes etc. per year	- Rs.	1,800
Diesel km per litre	- km.	4
Mobile oil km. per litre	- km.	50
Cost of vehicle	- Rs.	1,30,000
Estimated life	- Year	5
Residual value of vehicle	- Rs.	30,000
Interest on cost of vehicle p.a.	-	% 7
Estimated annual run	- km.	36,000

Q3) Answer the following questions (any two) :

[20]

- a) Explain Economic order quantity.
- b) What is meant by Batch costing? Explain the features of Batch costing.
- c) Explain Halsey plan and Rowan Plan of wages.
- d) Explain classification of overheads.



Total No. of Questions : 3]

P4864

[5159]Ext.-505

M. Com. (Part - I)

ADVANCED COST ACCOUNTING & COST SYSTEM

Application of Cost Accounting

(2013 Pattern) (Special Paper - III)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) The net profit shown by financial Accounts of a company amounted to Rs. 18,550. While the profits disclosed by company's cost accounts for that period were Rs. 28,660. On reconciling the figures, the following differences were noted.

	Rs.
a) Directors fees not charged in cost accounts.	650/-
b) A provision for Bad & doubtful debts	570/-
c) Bank Interest	30/-
d) Income - Tax	8,300/-
e) Overheads in the cost accounts were estimated at Rs. 8,500. The charges shown by the financial books was Rs. 8,320/-	
f) Work was started during the year on a new factory and expenditure of Rs. 16,000 was increased.	
g) Depreciation of 5% was provided in financial accounts on new factory buildings with a book value of Rs. 16,000. Prepare a statement reconciling the figures shown by the cost & financial accounts.	[15]

OR

From the following figure prepare a reconciliation statement.

	Rs.
Net profit as per financial records	1,28,755
Net profit as per costing records	1,72,400
Works overhead under recorded in costing	3,120
Administrative overhead recorded in excess.	1,700
Depreciation charges in financial records	11,200
Depreciation recorded in costing	12,500
Interest received but not included in costing	8,000
Obsolescence loss charges in financial books	5,700
Income-tax provided in financial books	40,300
Bank Interest credited in financial books	750
Stores adjustment (credit financial books)	475
Depreciation of stock charged in the financial books	6,750/-

Q2) a) From the following figures of Moon Ltd. Calculate overhead rate. **[10]**

- i) When normal capacity is related in practical capacity.
- ii) When normal capacity is related to sale expectancy.
- iii) When normal capacity is related to maximum capacity.

<u>Capacity Level</u>	<u>Maximum</u>	<u>Practical</u>	<u>Average Expected Sales</u>
Direct labour	100%	90%	80%
Hours	5,000	4,500	4,000
Budget -			
- Fixed Overhead	15,000	15,000	15,000
- Variable Overhead	10,000	9,000	8,000

b) Advantages of Product Life cycle costing. **[5]**

OR

a) Following information is obtained from a factory. **[10]**

Daily working hours 8

No. of working days in week 6

No. of operators 20

Standard hours per unit during a particular week 4

No. of units produced 48

Absentee man-days 40

Idle time due to local shedding 30 man days.

Calculate -

i) Absenteeism percentage

ii) Labour utilisation percentage

iii) Productive efficiency of Labour

b) Role of Management Accountant in Value Chain Analysis. **[5]**

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

a) Features of Life Cycle Costing.

b) Business process re-engineering.

c) Measures to improve productivity.

d) Value Chain Analysis V/S conventional Management Accounting.



Total No. of Questions : 4]

SEAT No. :

P3689

[Total No. of Pages : 6

[5159]Ext.-506
M. Com. (Semester - I)
BUSINESS PRACTICES AND ENVIRONMENT
Organized Trades and Markets
(2013 Pattern) (Special Paper - I) (Group - C)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) “Objective of business is just to earn profit”. Do you agree with this statement? Justify your answer. **[14]**

OR

Explain the following policies of business-

- a) Selling price policy
- b) Credit policy

Q2) What do you mean by service sector? Narrate the characteristics of service sector. **[14]**

OR

Write a detailed note on ‘importance and development of service sector in India’.

Q3) Define the term ‘foreign direct investment’. What are the arguments for and against foreign direct investment? **[14]**

OR

Write a detailed note on ‘advantages and role of co - operative marketing’.

P.T.O.

Q4) Write short notes on (any two)

[8]

- a) Regulated markets
- b) Self help group
- c) Business practices with reference to E-commerce
- d) Super market



Total No. of Questions : 4]

P3689

[5159]Ext.-506

M. Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Organized Trades and Markets

(2013 Pattern) (Special Paper - I) (Group - C)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) “व्यवसायाचे उद्दिष्ट केवळ नफा मिळविणे एवढेच असते” तुम्ही ह्या मताशी सहमत आहात काय ?
तुमच्या उत्तराचे समर्थन करा. [14]

किंवा

व्यवसायाची खालील धोरणे स्पष्ट करा.

- अ) विक्री किंमत धोरण
ब) पत धोरण

प्रश्न 2) सेवा क्षेत्र म्हणजे काय ? सेवा क्षेत्राची वैशिष्ट्ये कथन करा. [14]

किंवा

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

प्रश्न 3) ‘परकीय थेट गुंतवणूक’ संकल्पनेची व्याख्या द्या. परकीय थेट गुंतवणुकीच्या बाजूने आणि विरोधात काय चर्चा केली जाते ? [14]

किंवा

‘सहकारी विपणनाचे लाभ आणि भूमिका’ यावर सविस्तर टीप लिहा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) नियंत्रित बाजारपेठा
- ब) बचत गट
- क) ई-कॉमर्स संदर्भातील व्यवसाय प्रथा
- ड) सुपर मार्केट



Total No. of Questions : 3]

P3689

[5159]Ext.-506

M. Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Group - C)

(Special Paper - III) (2013 Pattern) (Section - B)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the organisation structure, Importance & objectives of Indian Merchants chamber. **[15]**

OR

State the objectives and functions of public enterprises in India.

Q2) Explain the nature of Indian Agriculture as well as problems and prospects of Agriculture business in India. **[15]**

OR

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

- a) Swarna Jayanti Gram Swarozgar Yojana.
- b) Ramai Mahila Shakshamikarn

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

- a) Maharashtra chamber of commerce.
- b) Public utilities.
- c) Nature and disposal of Agricultural Bye - products.
- d) Mahila Swavalamban Nidhi (MSN)



Total No. of Questions : 3]

P3689

[5159]Ext.-506

M. Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Group - C)

(Special Paper - III) (2013 Pattern) (Section - 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) भारतीय वाणिज्य मंडळाची संघटनात्मक रचना, महत्व आणि उद्दिष्टे स्पष्ट करा. [15]

किंवा

भारतातील सार्वजनिक उद्योगाची उद्दिष्टे आणि कार्ये स्पष्ट करा.

प्रश्न 2) भारतीय कृषी व्यवसायाचे स्वरूप स्पष्ट करा तसेच भारतीय कृषी व्यवसायाचे समस्या व भवितव्य स्पष्ट करा. [15]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

- अ) स्वर्ण जयंती ग्राम स्वरोजगार योजना
ब) रमाई महिला सक्षमीकरण

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

- अ) महाराष्ट्र वाणिज्य मंडळ
ब) सार्वजनिक सेवा
क) कृषी उप-उत्पादनाचे स्वरूप व विल्हेवार
ड) महिला स्वावलंबन निधि



Total No. of Questions : 3]

SEAT No. :

P3690

[Total No. of Pages : 4

[5159]Ext.-507

M. Com. (Part - I)

BUSINESS ADMINISTRATION

Production & Operations Management

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail the safety considerations and environmental aspects related to the plant layout. **[15]**

OR

What is product development. Explain the factors responsible for product development.

Q2) Write a detailed note on effects of rationalization, and globalization on operations management. **[15]**

OR

What is product design? Explain in detail the stapes in product design.

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

- a) Quality circle
- b) ISO - 9000
- c) TQM (Total Quality Management)
- d) Preventive maintenance.



P.T.O.

Total No. of Questions : 3]

P3690

[5159]Ext.-507

M. Com. (Part - I)

BUSINESS ADMINISTRATION

Production & Operations Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) संयंत्र रचनेच्या संदर्भातील सुरक्षा निकष व पर्यावरण निकष सविस्तर स्पष्ट करा. [15]

किंवा

उत्पादन विकास म्हणजे काय? उत्पादन विकासाच्या संदर्भात जबाबदार असणारे घटक स्पष्ट करा.

प्रश्न 2) विवेकीकरण (Rationalization) व जागतिकीकरण (Globalization) चा प्रक्रिया व्यवस्थापनवरील परिणाम यावर सविस्तर टिप लिहा. [15]

किंवा

उत्पादन रचना (Design) म्हणजे काय? उत्पादन रचनेतील अवस्था सविस्तर स्पष्ट करा.

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

- अ) गुणवत्ता मंडळ
ब) आयएसओ- 9000
क) संपूर्ण गुणवत्ता मंडळ
ड) दक्षता देखभाल (Preventive maintenance)



Total No. of Questions : 3]

P3690

[5159]Ext.-507

M. Com. (Part - I)

BUSINESS ADMINISTRATION - III
Business Ethics and Professional Values
(2013 Pattern) (Paper - III)

[Max. Marks : 50

Instructions to the candidates:

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

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

OR

Explain the Ethical practices in marketing & Advertising.

Q2) What is 'Corporate Governance'? Explain the principles & ethical duties of corporate Governance. **[15]**

OR

Explain the Gandhian Approach in management & Trusteeship as well as the principles of Satya & Ahinsa.

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

- a) Social Ethics
- b) Indian Ethical practices in Employment.
- c) Corporate Citizenship
- d) Indian Approaches to business Ethics.



Total No. of Questions : 3]

P3690

[5159]Ext.-507

M. Com. (Part - I)

BUSINESS ADMINISTRATION - III
Business Ethics and Professional Values
(2013 Pattern) (Paper - III)
(मराठी रूपांतर)

[एकूण गुण : 50]

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

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

किंवा

विपणन आणि जाहिरातीतील नैतिक व्यवहार किंवा पध्दती स्पष्ट करा.

प्रश्न 2) 'कार्पोरेट प्रशासन' म्हणजे काय? कार्पोरेट प्रशासनाची तत्वे आणि व्यावसायिक नैतिकतेमधील कर्तव्ये स्पष्ट करा. [15]

किंवा

व्यवस्थापन आणि विश्वस्ततेबाबतचा गांधीचा दृष्टीकोन स्पष्ट करा. तसेच सत्य आणि अहिंसा ही तत्वे स्पष्ट करा.

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

- अ) सामाजिक नितीमुल्ये
ब) भारतातील रोजगाराचे नैतिकतेतील व्यवहार किंवा पध्दती
क) कार्पोरेट नागरिकत्व
ड) व्यवसाय नितीतील भारतीय दृष्टीकोन



Total No. of Questions : 3]

SEAT No. :

P3691

[Total No. of Pages : 4

[5159]Ext.-508

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

COMMERCIAL LAWS AND PRACTICES

Information Systems and E - Commerce Practices

(2013 Pattern) (Special Paper - I) (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.*

Q1) Explain the major business functions supporting information system. **[15]**

OR

Explain the drivers of E - Commerce.

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

OR

Explain the purchase procedure with reference to E - Commerce.

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

- a) Decision support systems
- b) E - Commerce
- c) Electronic Data Interchange (EDI)
- d) Electronic payment systems.



P.T.O.

Total No. of Questions : 3]

P3691

[5159]Ext.-508

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

COMMERCIAL LAWS AND PRACTICES

Information Systems and E - Commerce Practices

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मोठ्या व्यावसायिक कार्यासाठी माहिती प्रणालीचा आधार स्पष्ट करा. [15]

किंवा

इ-कॉमर्सचे ड्रायव्हर्स स्पष्ट करा.

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

किंवा

इ-कॉमर्सच्या संदर्भात खरेदी प्रक्रिया स्पष्ट करा.

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

अ) निर्णय आधार प्रणाली

ब) इ-कॉमर्स

क) इलेक्ट्रॉनिक डेटा इंटरचेंज (EDI)

ड) इलेक्ट्रॉनिक पेमेंट सिस्टीम



Total No. of Questions : 3]

P3691

[5159]Ext.-508

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

COMMERCIAL LAWS AND PRACTICES

E-Security And Cyber Laws

(2013 Pattern) (Special Paper - III) (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.*

Q1) Explain the risks involved in E - Commerce. **[15]**

OR

Explain the different types of Information System Controls.

Q2) Explain the duties of Subscribers. **[15]**

OR

Explain the bankers books evidence Act, 1891 under, Information technology Act, 2002.

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

- a) Computer frauds
- b) Biometric controls
- c) Online contracts
- d) Reserve bank of India Act, 1934.



Total No. of Questions : 3]

P3691

[5159]Ext.-508

M. Com. (Part - I) (Semester - II)
COMMERCIAL LAWS AND PRACTICES
E-Security And Cyber Laws
(2013 Pattern) (Special Paper - III) (Group - B)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) ई-कॉमर्स मधील धोके स्पष्ट करा. [15]

किंवा

माहिती प्रणाली नियंत्रणाच्या विविध प्रकार स्पष्ट करा.

प्रश्न 2) सबस्क्रायबर्सची कर्तव्ये स्पष्ट करा. [15]

किंवा

माहिती तंत्रज्ञान कायदा 2002 अंतर्गत बँकर्स चे बुक्स ॲक्ट 1891 स्पष्ट करा.

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

- अ) संगणकीय घोटाले
ब) बायोमेट्रिक्स कंट्रोल
क) ऑनलाइन करार
ड) रिझर्व बँक ऑफ इंडिया कायदा, 1934



Total No. of Questions : 4]

SEAT No. :

P3692

[Total No. of Pages : 6

[5159]Ext.-509

M. Com.

CO - OPERATION AND RURAL DEVELOPMENT

Co - Operative Movement in India

(2013 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the broad features of Co - Operative Movement during preindependence period. **[14]**

OR

Discuss the impact of globalisation on the working of Co-Operatives.

Q2) Explain the amendments in Maharashtra Co-Operative Societies Act 1960 regarding Audit enquiry, Inspection and Supervision of Co-Operatives. **[14]**

OR

Explain in detail the provisions of Maharashtra Co-Operative Societies Act 1960 regarding the registration of Co-Operatives.

Q3) a) Evaluate the organisational setup of Co-Operative department at divisional level. **[7]**

b) Explain the responsibilities of Registrar of Co-Operative societies. **[7]**

OR

a) Explain the features of organisational structure of Co-Operative department at state level.

b) Explain the role of registrar of Co-Operative Societies.

P.T.O.

Q4) Write short notes (Any Two) :

[8]

- a) Activities funded by NCDC
- b) NABARD and Credit Co - Operatives
- c) Findings of All India Rural Credit Survey Committee 1969.
- d) Recommendations of Vaidhyathan Committee.



Total No. of Questions : 4]

P3692

[5159]Ext.-509

M. Com.

CO - OPERATION AND RURAL DEVELOPMENT

Co - Operative Movement in India

(2013 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

प्रश्न 1) स्वातंत्र्यपूर्व काळातील सहकारी चळवळीची ठळक वैशिष्टे सांगा.

[14]

किंवा

जागतीकीकरणाचा सहकारी संस्थांच्या कार्यपध्दतीवरील प्रभावाची चर्चा करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थाची अंकेक्षण चौकशी तपासणी आणि पर्यवेक्षण यासंबंधी तरतुदीमधील दुरुस्त्या स्पष्ट करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांच्या नोंदणीसंबंधी तरतुदी सविस्तर स्पष्ट करा.

प्रश्न 3) अ) विभागीय स्तरावरील सहकार खात्याच्या संघटन व्यवस्थेचे मुल्यमापन करा. [7]

ब) सहकारी संस्था निबंधकाच्या जबाबदाऱ्या स्पष्ट करा. [7]

किंवा

अ) राज्यस्तरावरील सहकार खात्याच्या संघटन रचनेची वैशिष्टे स्पष्ट करा.

ब) सहकारी संस्था निबंधकाची भूमिका स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) राष्ट्रीय सहकार विकास महामंडळ मार्फत निधी पुरवठा केल्या जाणाऱ्या कृती
- ब) नाबार्ड आणि सहकारी पतसंस्था
- क) अखिल भारतीय ग्रामीण पतपाहणी समिती 1969 चे निष्कर्ष
- ड) वैद्यनाथन समितीच्या शिफारशी



Total No. of Questions : 3]

P3692

[5159]Ext.-509

M. Com. (Semester - II)

CO - OPERATION AND RURAL DEVELOPMENT

209 : International Co - Operative Movement

(2013 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Discuss the origin and growth of Co - Operative Movement in the world.[15]

OR

What is International Co - Operation Alliance [ICA]? Explain the objectives of International Co-Operative Alliance (ICA).

Q2) What is Role of Co - Operative Movement in Global Economy? Explain the impact of Co - Operative Movement. [15]

OR

Discuss the Co -Operative Movement of UK.

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

- a) Co - Operative Movement in China.
- b) Problems of Co - Operative Movement.
- c) Co - Operation in capitalistic Economy.
- d) Co - Operative Movement in USSR.



Total No. of Questions : 3]

P3692

[5159]Ext.-509

M. Com. (Semester - II)

CO - OPERATION AND RURAL DEVELOPMENT

209 : International Co - operative Movement

(2013 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) जागतिक सहकारी चळवळीचा उगम आणि विकासाबाबत चर्चा करा. [15]

किंवा

आंतरराष्ट्रीय सहकारी संस्था महासंघ म्हणजे काय? आंतरराष्ट्रीय सहकारी संस्था महासंघाची उद्दिष्टे स्पष्ट करा.

प्रश्न 2) जागतिक अर्थव्यवस्थेत सहकार चळवळीची भूमिका काय आहे? सहकार चळवळीचे परिणाम स्पष्ट करा. [15]

किंवा

इंग्लंडमधील सहकार चळवळीची चर्चा करा.

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

- अ) चिनमधील सहकार चळवळ
ब) सहकार चळवळीच्या समस्या
क) भांडवलशाही अर्थव्यवस्थेतील सहकार
ड) रशियामधील सहकार चळवळ



Total No. of Questions : 3]

SEAT No. :

P3693

[Total No. of Pages : 6

[5159]Ext.-510

M. Com.

ADVANCED BANKING AND FINANCE

Legal Framework of Banking

(2013 Pattern) (Special Paper -I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail the following definitions given in the Banking Regulation Act, 1949 in section 56. **[15]**

- a) Cooperative banks [Section 56(cci)]
- b) Cooperative credit society [Section 56(ccii)]
- c) Primary agricultural credit society [Section 56(cciv)]
- d) Primary cooperative bank. [Section 56(ccv)]

OR

“If a cheque is a bill of exchange as under section 6 of the Negotiable Instruments Act, 1881 then there could only be similarities between them”.
Comment.

Q2) Define securitization as defined under Section 2(z) of the Securitisation Act, 2002. What conditions must be satisfied to obtain license from the RBI to commence a securitization or asset reconstruction company? Explain it in the light of section 3 (3) of the Securitisation Act, 2002 **[15]**

OR

Explain in detail all the provisions governing the regulation and management of foreign exchange as under sections 3 to 9 of the Foreign Exchange Management Act, 1999. **[15]**

P.T.O.

Q3) Write notes on (Any Two)

[20]

- a) Powers of the RBI as specified under section 36 of the Banking Regulation Act, 1949.
- b) Definitions of Negotiable Instruments as under section 4, 5 and 6 of the Negotiable Instruments Act, 1881.
- c) Penalties as under section 13 of the Foreign Exchange Management Act, 1999 for contravening any provision of the act.
- d) The business that the Reserve Bank of India may transact as under section 17 of the RBI Act, 1934.



Total No. of Questions : 3]

P3693

[5159]Ext.-510

M. Com.

ADVANCED BANKING AND FINANCE

Legal Framework of Banking

(2013 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बँकिंग नियमन कायदा, 1949 मधील कलम 56 मधील खालील व्याख्या सविस्तर स्पष्ट करा.[15]

- अ) सहकारी बँका [कलम 56 (सी सी आय)]
ब) सहकारी पत संस्था [कलम 56 (सी सी आय आय)]
क) प्राथमिक कृषी पतसंस्था [कलम 56 (सी सी आय व्ही)]
ड) प्राथमिक सहकारी बँक [कलम 56 (सी सी व्ही)]

किंवा

“चलनक्षम दस्तऐवज कायदा, 1881 च्या कलम 6 अंतर्गत जर धनादेश म्हणजे विपत्र तर त्या दोहोंमध्ये फक्त साम्य असू शकते” भाष्य करा.

प्रश्न 2) तारणीकरण कायदा, 2002 मधील कलम 2 (झेड) मध्ये केल्याप्रमाणे तारणीकरणाची व्याख्या द्या. भारतीय रिझर्व्ह बँकेतर्फे तारणीकरण किंवा मत्ता पुनर्बांधणी कंपनी सुरू करण्याचा परवाना मिळविण्यासाठी कोणत्या शर्तीचे समाधान करावे लागते? सदर उत्तर तारणीकरण कायदा, 2002 च्या कलम 3(3) ला अनुसरून स्पष्ट करा. [15]

किंवा

विदेशी विनियम कायदा, 1999 मधील कलम 3 ते 9 मधील विदेशी विनियमाचे विनियमन आणि व्यवस्थापन या संदर्भातील नियामक तरतूदी सविस्तर स्पष्ट करा.

प्रश्न 3) टीपा लिहा. (कोणत्याही दोन)

[20]

- अ) बँकिंग नियमन कायदा, 1949 मध्ये नमूद केलेले भारतीय रिझर्व्ह बँकेचे अधिकार
- ब) चलनक्षम दस्तऐवज कायदा 1881 मधील कलम 4,5 आणि 6 मधील चलनक्षम दस्तऐवजाच्या व्याख्या.
- क) विदेशी विनिमय कायदा, 1999 च्या कलम 13 मधील सदर कायद्याच्या कोणत्याही तरतूदीचे उल्लंघन केल्यास असलेल्या शिक्षा.
- ड) भारतीय रिझर्व्ह बँक कायदा, 1934 च्या कलम 17 अंतर्गत भारतीय रिझर्व्ह बँक करू शकत असलेले व्यवहार



Total No. of Questions : 3]

P3693

[5159]Ext.-510

M. Com.

ADVANCED BANKING AND FINANCE

Banking Law and Practices

(2013 Patten) (Special Paper - III)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) How is a customer defined under the RBI guidelines for preventing money laundering? What four key elements does the RBI want banks to incorporate while framing its know your customer policy? **[15]**

OR

Define a banker. Account for the circumstances under which a banker customer relationship could come to an end.

Q2) What are the grounds of asset liability mismatches for a banker? Explain. **[15]**

OR

What is non performing asset? How are the assets of banks classified using non performing assets as the basis?

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

- a) Garnishee order
- b) Management of Investment portfolio
- c) Credit Information Bureau of India Limited
- d) Real time Gross Settlement.



Total No. of Questions : 3]

P3693

[5159]Ext.-510
M. Com.
ADVANCED BANKING AND FINANCE
Banking Law and Practices
(2013 Pattern) (Special Paper - III)
(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) मनी लाण्डरिंग प्रतिबंधासंदर्भातील भारतीय रिझर्व्ह बँकेच्या नियमावलीमध्ये ग्राहकाची व्याख्या काय आहे? आपला ग्राहक जाणा धोरणाची चौकट बनविताना भारतीय रिझर्व्ह बँक सर्व बँकांना कोणत्या प्रमुख चार मूलतत्वांना त्या धोरणात अंतर्भूत करणे अपेक्षित करते? [15]

किंवा

बँकरची व्याख्या करा. कोणत्या परिस्थितीत बँकर आणि त्याचा ग्राहक यांमधील परस्पर संबंध संपुष्टात येऊ शकतात याचा लेखाजोखा द्या.

प्रश्न 2) बँकरसाठी त्यांच्या मत्ता आणि देणी यांमधील विसंगतीची कारणे काय आहेत? स्पष्ट करा. [15]

किंवा

निष्क्रिय मालमत्ता म्हणजे काय? बँकांच्या मत्तांचे वर्गीकरण निष्क्रिय मालमत्तेच्या आधारे कसे होते ते सांगा.

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

- अ) न्यायालयाचा मनाई (गार्निशी) आदेश
ब) रोखासंग्रहांचे व्यवस्थापन
क) भारतीय पतमाहिती मंडळ मर्यादित
ड) रियल टाईम ग्रॉस सेटलमेंट



Total No. of Questions : 4]

SEAT No. :

P3694

[Total No. of Pages : 6

[5159]Ext.-511
M. Com. (Part - I) (Semester - I)
Advanced Marketing
PAPER - MARKETING TECHNIQUES
(2013 Pattern) (Paper - I) (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 do you mean by term Branding? Explain the requirement of brand contract. **[14]**

OR

Explain the steps in product development Strategy. Write stages of Product life cycle.

Q2) State and explain different types of marketing organization. Write its advantages and disadvantages. **[14]**

OR

What are the different objectives of pricing? Explain factors affecting on pricing.

Q3) a) What are the elements of promotion mix? **[7]**

OR

b) Explain the different steps in personnel selling.

And

c) Explain the profile of advertising agencies in India. **[7]**

OR

d) Explain the different types of web advertising.

P.T.O.

Q4) Write short notes on (Any Two)

[8]

- a) Techniques of sells promotion
- b) Customer service
- c) Objectives of packaging
- d) Holistic marketing



Total No. of Questions : 4]

P3694

[5159]Ext.-511

एम.कॉम. (भाग - I) (सेमीष्टर - I)

विषय - विपण तंत्रे

(2013 पॅटर्न) (क्रेडिट सिस्टम)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) मुद्रांकन (Branding) म्हणजे काय? मुद्रांकनाच्या करारातील विविध बाबी कोणत्या? [14]

किंवा

नविन उत्पादन विकास धोरण म्हणजे काय? नविन उत्पादन विकास चक्रातील टप्पे लिहा.

प्रश्न 2) विपणन संघटनांचे प्रकार सांगून विपणन संघटनांचे फायदे व तोटे लिहा. [14]

किंवा

किंमत निर्धारणाचे विविध हेतु कोणते? किंमत ठरवताना कोणते घटक परिणाम करतात.

प्रश्न 3) अ) विक्रयवृद्धी मिश्रचे विविध घटक कोणते? [7]

किंवा

ब) व्यक्तीगत विक्रीतील पायऱ्या लिहा.

आणि

क) भारतातील विविध जाहिरात संस्थांचे पार्श्वचित्र स्पष्ट करा. [7]

किंवा

ड) वेब अॅडव्हरटाईझिंगचे विविध प्रकार लिहा.

प्रश्न 4) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[8]

- अ) विक्रय वृद्धीची तंत्रे
- ब) ग्राहक सेवा
- क) संवेष्टणाचे हेतू
- ड) होलिस्टिक मार्केटिंग



Total No. of Questions : 3]

P3694

[5159]Ext.-511

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

ADVANCED MARKETING (Paper - III)

Customer Relationship Management & Retailing

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 CRM? Describe CRM as a tool of marketing. **[15]**

OR

State the importance and scope of e - CRM in business.

Q2) Explain in detail customer centric organisational structure. **[15]**

OR

Describe Essentials of and challenges before CRM.

Q3) Write short notes on (Any 4) **[20]**

- a) Customer life time value
- b) CRM softwares.
- c) Factors responsible for growth of CRM.
- d) CRM cycle
- e) Customer perception



Total No. of Questions : 3]

P3694

[5159]Ext.-511

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

ADVANCED MARKETING (Paper - III)

Customer Relationship Management & Retailing

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) ग्राहक संबंध व्यवस्थापन' म्हणजे काय? 'ग्राहक संबंध व्यवस्थापन' विपणनाचे एक साधन याचे वर्णन करा. [15]

किंवा

व्यवसायातील ई-ग्राहक संबंध व्यवस्थापनाचे महत्व आणि व्याप्ती सांगा.

प्रश्न 2) 'ग्राहक केंद्रित संघटन रचना' याचे सविस्तर विवेचना करा. [15]

किंवा

ग्राहक संबंध व्यवस्थापनाच्या आवश्यक बाबी आणि ग्राहक संबंध व्यवस्थापनासमोरील आव्हानांचे वर्णन करा.

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

अ) ग्राहक जीवनमुल्य

ब) ग्राहक संबंध व्यवस्थापनाची संगणक आज्ञावली

क) ग्राहक संबंध व्यवस्थापनाच्या वाढीसाठी जबाबदार असलेले घटक

ड) ग्राहक संबंध व्यवस्थापनाचे चक्र

इ) ग्राहक संवेदना



Total No. of Questions : 3]

SEAT No. :

P4865

[Total No. of Pages : 8

[5159]Ext.-512
M. Com. (Semester - I)
ADVANCED ACCOUNTING AND TAXATION
104 : Income Tax
(2013 Pattern) (Group - A)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A salaried Employee has the following income for the period to 31.3.2017 and he requires you to compute his income from salary - **[15]**

- 1) Basic Pay Rs.4,60,000/-
- 2) Dearness allowance Rs. 60,000/- (not forming part of salary)
- 3) Educational Allowance For two children @ 200 p.m. : Rs.4,800/-
- 4) Leave travel concession by way of reimbursement of train fare for himself and family members (Rs.27,000/-) And hotel bill in the holiday resort (Rs.42,000/-)
- 5) He has been given rent-free accommodation in Delhi the fair rent of which is Rs.5,000/-.
- 6) He is also provided with a watchman. Watchman Is engaged by the employee by paying Rs.2,000 P.M. Which is reimbursed by the employer.
- 7) Conveyance allowance Rs.6,000/- . it is certified that the entire allowance is spent for official duties.
- 8) He has been given incentive award of Rs.50,000 for his contribution in savings effected in his department besides Rs.60,000 met by employer towards travel expenses of his wife who accompanied him on foreign tour. His tour was for company's business.

P.T.O.

- 9) The employer has taken an accident insurance policy and is paying for a life insurance policy for the benefit of employee, the premium for which is met by the employer directly being Rs. 1,500 and Rs.6,000 Respectively.
- 10) Profession Tax Deducted and paid Rs. 200/- pm.

OR

Ganesh is the owner of three houses in Pune, particulars of which for the year ended 31.3.2017 are as follows; [15]

Particulars	House - I	House - II	House - III
1. Construction Started on	01.04.91	01.08.92	01.07.79
2. Construction completed on	31.12.94	31.01.94	31.12.79
3. Vacancy/Unoccupied Period	----	----	3 Months
4. Cost Of repairs born by	owner	owner	owner
5. Actual rent received (let out for residential purposes)	40,000	9,000	Own Residence
6. Fair Rent	45,000	9,000	17,800
7. Total Municipal Tax	4,200	900	1,600
8. Municipal Tax paid by Ganesh	4,200	450	1,600
9. Municipal Tax Paid By Tenant	-	450	-
10. Collection Charges	500	300	-
11. Insurance Premium	1,000	100	260
12. Interest On Loan taken For House Construction	15,000	3,000	16,000
13. Unrealised Rent Allowed in the Past Recovered During in the year	20,000	-	-

Ganesh Resides in Mumbai for 3 months during the previous year in connection with his business and during this period his dwelling house at Pune remained vacant. During his stay at Mumbai he paid a rent of Rs.300 per month for a house.

Compute Ganesh' s Income from property for the assessment year 2017-18

Q2) From the Profit and Loss Account of Vijay (age : 31 years, resident) for the year ending March 31 2017, ascertain his income from business for the assessment year 2017-18 : **[15]**

PROFIT & LOSS ACCOUNT

For the Year Ended on 31.03.2017

Particulars	Rs.	Particulars	Rs.
General expenses	13,400	Gross profit	4,15,500
Bad debts	22,000	Commission	8,600
Advance tax	2,000	Brokerage	37,000
Insurance	600	Sundry receipts	2,500
Salary to staff	26,000	Bad debts recovered	
Salary to Vijay	51,000	(earlier allowed as	
Interest on over draft	4,000	deduction)	11,000
Interest on loan to	42,000	Interest on debenture	
Mrs.Vijay		(i.e., net amount Rs.	25000
Interest capital of Vijay	23,000	22,500 +tax deducted	
Depreciation	48,000	at source: Rs.2,500)	
Advertisement Exp.	7,000	Interest on deposit	
Contribution to		with a company (non-	
employees' recognized	13,000	trade) (net interest:	13,000
provident fund		Rs. 11,700+ tax deducted	
		at source :	
Net Profit	2,60,600	Rs. 1,300)	
Total Rs.	<u>5,12,600</u>	Total Rs.	<u>5,12,600</u>

Other Information:

1. The amount of depreciation allowable is Rs. 37,300 as per the Income-tax Rules. It includes depreciation on permanent sign board.
2. Advertisement expenditure includes Rs. 3,000, being cost of permanent sign board fixed on office premises.
3. Income of Rs. 4,500, accrued during the previous year, is not recorded in the profit and loss Account.
4. Vijay pays Rs. 6,000 as premium on own life insurance policy of Rs. 70,000/-
5. General expenses include -
 - a) Rs. 500 given to Mrs. Vijay for arranging a party in honor of a friend who has recently come from USA.
 - b) Rs. 1,000 being contribution to a political party.
6. Loan was taken From Mrs. Vijay for payment of arrears of income-tax

OR

Mr. Ramesh is employed at Gujrat in Railways. He furnishes the following information for the year ended 31.3.2017. [15]

- 1) Salary @Rs.20,000 p.m.
- 2) Bonus equal to 2 month's salary.
- 3) Conveyance allowance Rs. 1,200 P.m for commuting from residence to office and back.
- 4) House Rent allowance @ Rs.6,000 P.m. He paid Rs. 10,000 p.m. as rent of the house where he resides.
- 5) The employer reimbursed his personal medical bills of Rs.5,000 and he also gave education allowances in respect of his two children @ 300 P.M.
- 6) The Railway Co. contributed to statutory provident fund @ 10%,whereas the assesses contribution was 20%;
- 7) Interest on government securities Rs.6,000;

- 8) Interest received on bank fixed deposit Rs. 12,000 (gross);
- 9) Income from Units of U.T.I Rs. 4,000,

He Incurred the following Expenses.

1. He Paid Premium of Rs. 8,000 on his life policy.
2. Donation to Gujrat Zilha saksharta samiti Rs. 5,000. This samittee has been constituted under the presidentship of the district Collector.
3. He Paid Rs.500 as tax on employment.

Compute the total income of Mr. Ramesh for Assessment Year 2017-18.

Q3) A) Explain in detail the provision of Set Off and Carry forward of Losses. [10]

OR

Specify the Incomes Exempted from Income Tax As per Sec. 10. [10]

B) Write Short Notes on (Any Two) : [10]

- a) Capital & Revenue Receipts
- b) Clubbing of Income
- c) Remuneration to Working Partners
- d) Exemptions from Long Term Capital Gain - U/s. 54



Total No. of Questions : 3]

P4865

[5159]Ext.-512

M. Com. (Part - I) (Semester - II)
ADVANCED ACCOUNTING AND TAXATION
Business Tax Assessment & Planning - IV
(2013 Pattern) (Group - A) (Credit System) (Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) X Ltd., a domestic company is engaged in manufacture and sale of cement. Its Profit and Loss Account showed a Net Profit of Rs. 35,00,000 for the year ended 31st March 2017 after taking into account the following items of income and expenditure : **[15]**

Particular	Rs.
Dividend received from M Ltd. a domestic company registered in April 1980 and engaged in the manufacture of paints. The assessee company has declared dividend of Rs. 30,000	50,000
Expenditure incurred in connection with issue of additional share capital in the year interest of Rs. 3,50,000 debited to the Profit and Loss A/c is made up as under :	20,000
a) Interest payable to debenture holders	30,000
b) Interest payable to XYZ Ltd.	40,000
c) Interest on fixed deposits received from the members of the public	60,000
d) Interest to Bank in respect of Overdraft	2,20,000
Penal interest paid to State Government for delay in payment of cess	12,000
Expenditure on Maintenance of guest house	35,000

Legal Charges include payment made to lawyer for conducting the income tax proceedings before A.O.	8,000
Depreciation debited to Profit and Loss A/c (Depreciation allowable under Income Tax Act Rs. 7.45,000)	8,95,000
Payment made to consultants for furnishing a feasibility report regarding the setting up a new unit in another state	15,000
Expenditure incurred on stamp duty etc. in connection with issue of debentures in the year	14,000
Donation to Prime Minister National Relief Fund	25,000

Compute the taxable income of the company for the Assessment year 2017-18

OR

The Shambhavi Cooperative Society is engaged in processing agricultural produce of its members without the aid of powers, and in its marketing, furnishes the following particulars : [15]

Particulars	Rs.
Income from processing of agricultural produce	80,000
Income from marketing agricultural produce	1,35,000
Dividends from other cooperative society	55,000
Income from letting of godowns	1,00,000
Income from agency business	85,000
Interest on Government Securities	15,000
Income from House Property	1,00,000

Determine its taxable income and tax liability of Shambhavi Cooperative Society for the assessment year 2017-18.

- Q2) a)** Akansha Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2016-17. [10]
1. Income from Property held under trust for charitable purposes Rs. 12,00,000.
 2. Voluntary contribution (Rs. 6, 00,000 will form part of Corpus) Rs. 11, 00,000.
 3. Donations paid to Charitable School Rs. 5, 00,000.

4. Scholarship paid to slum Students Rs. 2, 00,000.
5. Amount spent on holding free Eye check up camps in Urban slums Rs. 3,00,000.
6. Amount set apart for setting up an old age home by March 2020 Rs. 3,00,000.

Compute the total income and Tax liability of the trust for the assessment year 2017-18.

- b) Mr. X has been providing services for the last three years and the value of taxable and non- taxable services provided were as under : **[5]**

Financial Year	Value of taxable services provided -Rs.
2013-14	9,40,000
2014-15	15,30,000
2015-16	10,90,000

During the financial year 2016-17, he has been provided the following services :

Value of taxable services - Rs. 15,40,000

Value of non-taxable services - Rs. 5, 90,000

Compute his service tax liability.

OR

Define Tax Planning and Management. Justify the need of tax planning and management in the corporate sector. **[15]**

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

- a) Types of Assessment
- b) Incidence of Wealth Tax
- c) Basic concept of Excise Duty
- d) Merits and Demerits of VAT



Total No. of Questions : 03]

SEAT No. :

P3695

[Total No. of Pages : 5

[5159]Ext. -513

M.Com.

ADVANCED COST ACCOUNTING AND COST SYSTEMS
Costing Techniques and Responsibility Accounting
(Special Paper - II) (Group - B) (2013 Pattern) (Semester - I)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Define and explain the 'inter firm comparison'. Describe advantages and limitations of Inter Firm Comparison. **[15]**

OR

What is meant by 'Responsibility Accounting'? Explain in detail 'Return on Investment' (ROI) method of measuring divisional performance.

Q2) Paramount Engineers want to prepare a flexible budget for the accounting year in respect of product 'X'. Direct material costs Rs. 7 per unit. Direct labour averages Rs. 2.50 per hour and requires 1.60 hours to produce one unit of 'X'. Salesmen are paid a commission of Re. 1 per unit sold. Fixed selling and administration expenses amount to Rs. 85,000 per year. Manufacturing overheads under specified conditions of volume are estimated as follows -

Particulars	Production (units)	
	1,20,000	1,50,000
Expenses	(Rs.)	(Rs.)
Indirect material	2,64,000	3,30,000
Indirect labour	1,50,000	1,87,500
Inspection	90,000	1,12,500
Maintenance	84,000	1,02,000
Supervision	1,98,000	2,34,000
Depreciation on plant and equipment	90,000	90,000
Engineering services	94,000	94,000
Total manufacturing overheads	9,70,000	11,50,000

P.T.O.

Normal Capacity of production of the company is 1,25,000 units. Prepare a budget of total cost at 1,40,000 units of output. [15]

OR

Amar watches Ltd. produces an article by blending two basic raw materials. The following standards have been setup for raw materials (assume materials are issued on FIFO basis and opening stock is to be valued at standard price)

Material	standard mix	standard price per kg
A	40%	Rs. 4.00
B	60%	Rs. 3.00

The standard loss in processing is 15%. In the month of July, 2014, the company produced 1700 kgs of finished output. The position of stock and purchases for the month of July, 2014 is as follows -

Material	stock on 1/7/2014 (kg)	stock on 31/7/2014 (kg)	purchases during july, 2014	
			kg.	cost(Rs)
A	35	05	800	3,400
B	40	50	1,200	3,000

Calculate the following variances -

- Material price variance
- Material usage variance
- Material yield variance
- Material mix variance
- Total material cost variance

Q3) a) Write short notes on (any Two) [10]

- zero base budget (ZBB)
- Essentials of setting up of standards
- Advantages and limitations of uniform costing
- Reporting to different levels of management.

- b) Prepare a cash budget for three months ending 31/12/2014 from the following particulars relating to Adani Engineers. [10]

2014 months	Credit sales (Rs)	Purchases (Rs.)	Wages (Rs.)
August	1,00,000	80,000	5,000
September	90,000	70,000	6,000
October	1,10,000	1,00,000	4,500
November	60,000	95,000	5,500
December	80,000	1,30,000	7,000

40% of credit sales will be realised in the month following the sales and remaining 60% in the second month following. The creditors will be paid in the month following the purchases. Interest of Rs. 5000 will have to be paid in the month of December, 2014. Wages are paid in the same month. The opening cash balance as on 1/10/2014 was Rs. 20,000/-

OR

Data relating to Job No. 123 is as follows

Standard rate of Wages per hour - Rs. 10

Standard hours - 300 hours

Actual rate of Wages per hour - Rs. 12

Actual hours - 200 hours

You are required to calculate

- i) Labour cost variance.
- ii) Labour rate variance.
- iii) Labour efficiency variance.



Total No. of Questions : 03]

P3695

[5159]Ext. -513

M.Com.

ADVANCED COST ACCOUNTING & COST SYSTEM

Cost Control and Cost System

(2013 Pattern) (Special Paper - IV) (Group - C) (Semester - II)

[Max. Marks :50

Instructions to the candidates:

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

- Q1)** a) Define Budget and Budgetary Control. **[5]**
b) Discuss in detail the different types of Budgets **[10]**

OR

From the following particulars prepare a flexible budget for 50% and 70% Capacity level when the output is 6000 Units **[15]**

- | | |
|--|--------------------------------|
| a) Direct Material | Rs. 200 per unit |
| b) Direct Labour | Rs. 150 per unit |
| c) Direct Expenses | Rs. 50 per unit |
| d) Variable Overheads | Rs. 100 per unit |
| e) Factory Overheads. | Rs. 1,20,000 |
| f) Administrative Overheads (20% variable) | Rs. 1,80,000 |
| g) Selling Overheads (60% Fixed) | Rs. 90000 |
| h) Distribution Overheads | Rs. 5 per unit (100% variable) |

- Q2)** a) Define Marginal Cost and Marginal Costing **[5]**
b) State the advantages and disadvantages of Marginal Costing **[10]**

OR

- a) What do you mean by Key Factor? [5]
- b) ABC Industries, Pune provides the following information for the Financial Year 2015-16. [10]

	Rs
Sales	2,50,000
Variable Cost	1,25,000
Fixed Cost	50,000

- i) Find P/V Ratio, BEP (Sales) and Margin of Safety
- ii) Also Calculate the effect of the following
- 1) 10% increase in selling price.
 - 2) 5% decrease in variable cost
 - 3) 20% decrease in selling price
 - 4) 10% decrease in fixed cost

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

- a) Cost Reduction
- b) Uniform costing
- c) Standard costing
- d) Methods of costing
- e) Non controllable costs
- f) Inter Firm Comparison



Total No. of Questions : 3]

SEAT No. :

P3696

[Total No. of Pages : 4

[5159]Ext.-514
M. Com. (Semester - I)
Business Practices and Environment
BUSINESS ENVIRONMENT AND POLICY
(2013 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term environment? Explain the social and economical aspects of environment. **[15]**

OR

What is regional imbalance? Explain the causes of regional imbalance.

Q2) Describe various measures taken by the government for controlling pollution. **[15]**

OR

What is globalization? Briefly explain impact of globalization on business environment in 21st Century.

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

- a) Parallel economy.
- b) International business environment
- c) Natural aspect of environment.
- d) Go Green Movement



P.T.O.

Total No. of Questions : 3]

P3696

[5159]Ext.-514
M. Com. (Semester - I)
Business Practices and Environment
BUSINESS ENVIRONMENT AND POLICY
(2013 Pattern) (Special Paper - II)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) पर्यावरण या संज्ञेची व्याख्या लिहा. पर्यावरणाच्या सामाजिक व आर्थिक बाजू स्पष्ट करा. [15]

किंवा

प्रादेशिक असमतोल म्हणजे काय? प्रादेशिक असमतोलाची कारणे स्पष्ट करा.

प्रश्न 2) प्रदूषण नियंत्रित करण्यासाठी शासनाने केलेल्या विविध उपायांचे वर्णन करा. [15]

किंवा

जागतिकीकरण म्हणजे काय? 21 व्या शतकात जागतिकीकरणाचे व्यावसायिक पर्यावरणावर झालेले परिणाम स्पष्ट करा.

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

- अ) समांतर अर्थव्यवस्था
ब) आंतरराष्ट्रीय व्यावसायिक पर्यावरण
क) पर्यावरणाच्या नैसर्गिक बाजू
ड) हरित चळवळीकडे चला



Total No. of Questions : 3]

P3696

[5159]Ext.-514

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

BUSINESS ENVIRONMENT ANALYSIS

Business Practices and Environment

(2013 Pattern) (Special Paper - IV) (Group - C) (Credit System)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) “Foreign Investment and foreign Technology plays vital role in industrial growth” - Discuss. **[15]**

OR

What is Industrial Environment? Examine the performance made by public & Private sector in India.

Q2) Explain the role of Financial Institutions in financial Environment of Business. **[15]**

OR

- a) Write note on functions of security market.
- b) Write note on impact of demographic environment on world trade.

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

- a) Problems faced by small & cottage Industries.
- b) Role of public sector in industrial growth
- c) Reliance group of Industries.
- d) Money market
- e) Competitive Analysis
- f) Importance of Environmental Analysis.



Total No. of Questions : 3]

P3696

[5159]Ext.-514

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

BUSINESS ENVIRONMENT ANALYSIS

Business Practices and Environment

(2013 Pattern) (Special Paper - IV) (Group - C) (Credit System)

(मराठी रूपांतर)

[एकूण गुण : 50

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

प्रश्न 1) “औद्योगिक वाढीमध्ये परकिय गुंतवणूक आणि परकिय तंत्रज्ञानाची महत्वाची भूमिका आहे”
विधानाची चर्चा करा. [15]

किंवा

आद्योगिक पर्यावरण म्हणजे काय? यामध्ये भारतातील खाजगी आणि सार्वजनिक क्षेत्राने केलेल्या कामगिरीचे परीक्षण करा.

प्रश्न 2) व्यवसायाच्या वित्तीय पर्यावरणामध्ये वित्तीय संस्थांची भूमिका स्पष्ट करा. [15]

किंवा

- अ) ‘प्रतिभूति’ बाजारपेठाचे कार्य’ यांवर सविस्तर माहिती लिहा.
ब) जागतिक व्यापारावर लोकसंख्या विषयक पर्यावरणाचा पडणारा प्रभाव यांवर टीप लिहा.

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

- अ) लघु आणि कुटीर उद्योगाच्या समस्या
ब) सार्वजनिक क्षेत्राची औद्योगिक वाढीमधील भूमिका
क) रिलायन्स ग्रुप ऑफ इंडस्ट्रीज
ड) नाणेबाजार
इ) स्पर्धा विश्लेषण
फ) पर्यावरण विश्लेषणाचे महत्त्व



Total No. of Questions : 3]

SEAT No. :

P3697

[Total No. of Pages : 4

[5159]Ext.-515
M. Com. (Semester - I)
BUSINESS ADMINISTRATION
Financial Management
(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) What is capital budgeting? Explain various types of capital Investment? Decisions. **[15]**

OR

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

Q2) What is Inventory? Discuss the role of Inventory Management. **[15]**

OR

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

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

- a) Credit Policy
- b) Significance of Ratios
- c) Goals of Receivable Management
- d) Types of Financial Assets.
- e) Importance of Financial Analysis
- f) Internal Rate of Return (IRR)



P.T.O.

Total No. of Questions : 3]

P3697

[5159]Ext.-515
M. Com. (Semester - I)
BUSINESS ADMINISTRATION
Financial Management
(2013 Pattern) (Group- D)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) भांडवली अंदाजपत्रक म्हणजे काय? भांडवली गुंतवणूक निर्णयसंबंधीचे विविध प्रकार स्पष्ट करा. [15]
किंवा
खेळते भांडवल या संज्ञेची व्याख्या लिहा खेळत्या भांडवलाच्या गरजेवर परिणाम करणाऱ्या घटकांचे वर्णन करा.
- प्रश्न 2) मालसाठा म्हणजे काय? मालसाठा व्यवस्थापनाच्या भूमिकेची चर्चा करा? [15]
किंवा
वित्तीय विवरण पत्रक म्हणजे काय? वित्तीय विवरण पत्रकांची उपयोगिता आणि मर्यादा विशद करा.
- प्रश्न 3) टिपा लिहा. (कोणत्याही चार) [20]
अ) पतधोरण
ब) गुणोत्तराचे महत्व
क) येणी व्यवस्थापनाचे ध्येये
ड) वित्तीय मत्तेचे प्रकार
इ) वित्तीय विश्लेषणाचे महत्व
फ) भांडवलाचा सीमान्त लाभक्षमता दर



Total No. of Questions : 3]

P3697

[5159]Ext.-515

M. Com.

BUSINESS ADMINISTRATION

Elements of Knowledge Management (Paper - IV)

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the Evolution and Importance of Knowledge management. **[15]**

OR

Define “Knowledge Management”. Differentiate between knowledge and Wisdom.

Q2) Explain the concept of knowledge sharing. What are the ways of presenting knowledge. **[15]**

OR

What do you mean by Organisational Learning? Explain the Organisational Learning Framework.

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

- a) Individual and Team Learning
- b) Information Distribution
- c) Typology of Organizational Culture
- d) Values of Beliefs.



Total No. of Questions : 3]

P3697

[5159]Ext.-515

M. Com.

BUSINESS ADMINISTRATION

Elements of Knowledge Management (Paper - IV)

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) ज्ञान व्यवस्थापनाचा विकास कसा होत गेला, ते स्पष्ट करा. आणि त्याचे महत्त्व सांगा. [15]
किंवा

“ज्ञान व्यवस्थापनाची” व्याख्या द्या. ज्ञान आणि चातुर्य यातील फरक स्पष्ट करा.

प्रश्न 2) “ज्ञान वाटणी” ही संकल्पना स्पष्ट करून, ज्ञान सादरकरणाचे विविध मार्ग स्पष्ट करा. [15]
किंवा

“संघटनात्मक शिक्षण” म्हणजे काय? ते सांगून, संघटनात्मक शिक्षणाचे मार्ग/पद्धती स्पष्ट करा.

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

- अ) वैयक्तिक आणि सामुहिक शिक्षण
ब) माहितीची वाटणी
क) संघटन संस्कृतीचे विविध प्रकार
ड) मानवी मूल्ये आणि धारणा



Total No. of Questions : 3]

SEAT No. :

P4866

[Total No. of Pages : 4

[5159]Ext.-516
M.Com. (Part - I)
INTELLECTUAL PROPERTY LAWS, PATENTS, TRADE
MARKS AND BIODIVERSITY
(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 commercial and cultural dimensions of the intellectual property rights. Describe in brief the different forms of intellectual property rights. **[15]**

OR

Describe the concept of 'Patents'. Describe in detail the procedure for obtaining patents.

Q2) What is infringement of Trade Marks? Explain various provisions about the remedies for such infringements. **[15]**

OR

Explain the various provisions of Assignments and transmission of Trade Marks.

Q3) Write short notes on any two of the following : **[20]**

- a) Surrender and revocation of patents.
- b) Controller of Patents.
- c) World Intellectual Property Organisation.
- d) Powers of National Biodiversity Authority.



P.T.O.

Total No. of Questions : 3]

P4866

[5159]Ext.-516
M.Com. (Part - I)
INTELLECTUAL PROPERTY LAWS, PATENTS, TRADE
MARKS AND BIODIVERSITY
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बौद्धिक संपदा अधिकाराचे व्यावसायिक आणि सांस्कृतिक आयाम स्पष्ट करा. बौद्धिक संपदा अधिकाराचे विविध प्रकार स्पष्ट करा. [15]

किंवा

‘एकाधिकार (Patents) ही संकल्पना स्पष्ट करा. एकाधिकार प्राप्त करण्याच्या कार्यपद्धतीचे सविस्तर वर्णन करा.

प्रश्न 2) व्यापारी चिन्हांचे उल्लंघन (Infringement of Trade Marks) म्हणजे काय ? व्यापारी चिन्ह उल्लंघनानंतरच्या उपाययोजनांच्या संदर्भातील तरतूदी स्पष्ट करा. [15]

किंवा

‘अभिहस्तांकन’ आणि ‘संक्रमण’ (Assignments and Transmissions) संदर्भातील विविध तरतूदी स्पष्ट करा.

प्रश्न 3) पुढीलपैकी कोणत्याही दोनांवर टीपा लिहा. [20]

- अ) एकाधिकाराचे सर्पण आणि रद्यबादलता.
ब) एकाधिकाराचे नियंत्रक
क) जागतिक बौद्धिक संपदा संघटन
ड) राष्ट्रीय जैवविविधता मंडळाचे अधिकार



Total No. of Questions : 3]

P4866

[5159]Ext.-516

M.Com. (Part - I)

COMMERCIAL LAWS AND PRACTICES (Paper - IV)
(104-B) : Laws Relating to Copyrights and Designs
(2013 Pattern)

Instructions to the candidates:

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

Q1) What is mean by copyright? Explain the procedure of application for Registration of Copyright Act per Section 44 to 50. **[15]**

OR

State the provisions of Design Act, 2000 with reference of Piracy of Registered Design and its remedies.

Q2) State provisions regarding Offences and Penalties as per Law relating to Protection of New Protection of Plant varieties and Farmers Rights Act, 2001. **[15]**

OR

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

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

- a) What are the provisions regarding 'Offence and Penalties' as per Copyright act.
- b) Explain Copyright in Registered Designs as per section 11 to 20 of the Designs Act 2000.
- c) Define the term 'New Plant Varieties' State the scope of Plant Varieties and Farmers Rights Act, 2001.
- d) State Infringement and its Remedies as per section 20 to 24 under Geographical Indications of Goods 1999.



Total No. of Questions : 3]

P4866

[5159]Ext.-516

M.Com. (Part - I)

COMMERCIAL LAWS AND PRACTICES (Paper - IV)

(104-B) : Laws Relating to Copyrights and Designs

(2013 Pattern)

(मराठी रूपांतर)

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

प्रश्न 1) मुद्रणाधिकार म्हणजे काय? मुद्रणाधिकारासाठी नोंदणी करण्याच्या पद्धतीचे कायद्यातील कलम क्र. 44 ते 50 वर्णन करा. [15]

किंवा

नोंदणी केलेल्या आराखड्याच्या चाचेगिरी संदर्भात आराखडा कायदा 2000 अंतर्गत चर्चा करा. त्यावरील उपाय सांगा.

प्रश्न 2) नवीन रोपे नमुने संरक्षण आणि शेतकऱ्यांचे हक्क संरक्षण कायदा 2001 या कायद्या अंतर्गत अपराधांचे स्वरूप व शिक्षा यांचे स्पष्टीकरण करा. [15]

किंवा

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

प्रश्न 3) खालील प्रश्नांची थोडक्यात उत्तरे द्या. (कोणतेही दोन) [20]

- अ) मुद्रणाधिकार कायद्यांतर्गत असणारे “अपराध व दंड” या संदर्भातील तरतुदी सांगा.
ब) आराखडा कायदा 2000 अंतर्गत कलम क्र. 11 ते 20 मधील मुद्रणाधिकारा संबंधी तरतुदी सांगा.
स) “नवीन रोपे नमूने” या संज्ञेची व्याख्या द्या. रोपे नमूने संरक्षण आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 ची व्याप्ती सांगा.
ड) मालाचे भौगोलिक चिन्ह कायदा 1999 नुसार उल्लंघन व त्यावरील उपाय सांगा. (कलम क्रमांक 20 ते 24)



Total No. of Questions : 4]

SEAT No. :

P3698

[Total No. of Pages : 8

[5159]Ext.-517

M. Com.

CO - OPERATION AND RURAL DEVELOPMENT

Organisation of Co - Operative Business

(2013 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the advantages of integration of principles of co-operation and management in co - operatives. **[14]**

OR

What is professionalisation of co-operative management? Explain the advantages and problems of professionalisation of co - operative management.

Q2) Explain the nature of co-operative leadership in India. State the drawbacks of co-operative leadership in India. **[14]**

OR

Describe the federal structure of credit co-operatives in India.

Q3) a) Explain the need and importance of co-operative education and training. **[7]**

b) State the contribution of national co-operative union of India in co-operative training and education. **[7]**

OR

a) Evaluate the role of District co - operative union in co - operative education and training.

b) State the Progress of National Education centre for co-operatives.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Growth of co - operative suger factories in India.
- b) Problems of dairy co - operatives in India.
- c) Progress of Housing co - operatives.
- d) Agricultural credit co - operatives.



Total No. of Questions : 4]

P3698

[5159]Ext.-517

M. Com.

CO - OPERATION AND RURAL DEVELOPMENT

Organisation of Co - Operative Business

(2013 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) सहकार आणि व्यवस्थापनाच्या तत्वांच्या जुळणीचे फायदे स्पष्ट करा. [14]

किंवा

सहकार व्यवस्थापनाचे व्यावसायिकरण म्हणजे काय? सहकार व्यवस्थापनाच्या व्यावसायिकरणाचे फायदे आणि समस्या स्पष्ट करा.

प्रश्न 2) भारतातील सहकार नेतृत्वाचे स्वरूप स्पष्ट करा. भारतातील सहकार नेतृत्वाचे दोष सांगा. [14]

किंवा

भारतातील सहकारी पतसंस्थांच्या संघीय रचनेचे वर्णन करा.

प्रश्न 3) अ) सहकारी शिक्षण व प्रशिक्षणाची गरज आणि महत्व स्पष्ट करा. [7]

ब) भारतातील सहकार शिक्षण व प्रशिक्षणातील राष्ट्रीय सहकार संघाचे योगदान सांगा. [7]

किंवा

अ) सहकार शिक्षण व प्रशिक्षणातील जिल्हा सहकारी संघाच्या भूमिकेचे मुल्यमापन करा.

ब) सहकारी संस्था राष्ट्रीय शिक्षण केंद्राची प्रगती सांगा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) भारतातील सहकारी साखर कारखान्यांची वृद्धी.
- ब) भारतातील दुग्ध सहकारी संस्थांच्या समस्या.
- क) गृहनिर्माण सहकारी संस्थांची प्रगती.
- ड) कृषी सहकारी पतसंस्था.



Total No. of Questions : 4]

P3698

[5159]Ext.-517

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

CO - OPERATION AND RURAL DEVELOPMENT

Management of Co-operative Business

(2013 Pattern) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the meaning of co - operative business. Discuss the role of co - operative department. **[14]**

OR

Explain in detail the criteria for appraising performance of co-operative business.

Q2) State the policies and practices of credit co-operative business in India. **[14]**

OR

Explain the policies and practices of district co-operative bank.

Q3) a) Discuss the success story of Anand co-operative dairy in Gujrat. **[7]**

b) State the problems of co-operative sugar industry in India. **[7]**

OR

a) Explain the problems of co-operative dairy business in India.

b) Explain the success story of shamrao vitthal co-operative bank.

Q4) Write short note (any two)

[8]

- a) Industrial Relation in co - operative business.
- b) Co - operative banking
- c) State - Co - operative Bank
- d) Primary Agricultural credit societies.



Total No. of Questions : 4]

P3698

[5159]Ext.-517

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

CO - OPERATION AND RURAL DEVELOPMENT

Management of Co-operative Business

(2013 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) सहकारी व्यवसायाचा अर्थ सांगा. सहकार विभागाच्या भूमिकेची चर्चा करा. [14]

किंवा

सहकारी व्यवसायाच्या कामगिरीच्या माहितीचे निकष स्पष्ट करा.

प्रश्न 2) भारतातील सहकारी पतसंस्थांची धोरणे व पद्धती सांगा? [14]

किंवा

जिल्हा सहकारी बँकेची धोरणे व पद्धती स्पष्ट करा.

प्रश्न 3) अ) गुजरातमधील “आनंद सहकारी दुग्ध व्यवसायाच्या” यशोगाथेवर सविस्तर चर्चा करा. [7]

ब) भारतातील सहकारी साखर उद्योगातील समस्या सांगा. [7]

किंवा

अ) भारतातील ‘सहकारी दुग्ध व्यवसायाच्या समस्या स्पष्ट करा.

ब) शामराव विठ्ठल सहकारी बँकेची यशोगाथा स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[8]

- अ) सहकारी व्यवसायातील औद्योगिक संबंध
- ब) सहकारी बँक
- क) राज्य सहकारी बँक
- ड) प्राथमिक कृषी पतसंस्था



Total No. of Questions : 3]

SEAT No. :

P3699

[Total No. of Pages : 4

[5159]Ext.-518

M. Com.

ADVANCED BANKING AND FINANCE

Central Banking

(2013 Pattern) (Section - A) (Special Paper - II) (Group - G)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail the origin and evolution of central bank of India. **[15]**

OR

Explain in detail RBI's regulation of commercial banks with reference to bank and branch Licensing.

Q2) Explain in detail the central bank is what it performs. **[15]**

OR

Explain the instruments of credit control of RBI.

Q3) Short notes (Any Two) **[20]**

- a) Distribution of Currency.
- b) Board for financial supervision.
- c) Regulation of Non Banking Financial companies.
- d) RBI's control over of Banks management.



P.T.O.

Total No. of Questions : 3]

P3699

[5159]Ext.-518

M. Com.

ADVANCED BANKING AND FINANCE

Central Banking

(2013 Pattern) (Section - A) (Special Paper - II) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भारतातील मध्यवर्ती बँकेची उगम व उत्क्रांती सविस्तर सांगा. [15]

किंवा

बँक व बँकशाखा परवाना संदर्भातील भारतीय रिझर्व्ह बँकेचे बँकावरील नियमन सविस्तर स्पष्ट करा.

प्रश्न 2) मध्यवर्ती बँकेचे कार्यच तिची अभिव्यक्ति आहे? हे सविस्तर स्पष्ट करा. [15]

किंवा

भारतीय रिझर्व्ह बँकेची पतनियंत्रणाची साधने स्पष्ट करा.

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

- अ) चलनाचे वितरण
ब) वित्तीय पर्यवेक्षणाचे मंडळ
क) बँकेतर वित्तीय कंपण्याचे नियमन
ड) भारतीय रिझर्व्ह बँकेचे बँकांच्या व्यवस्थापनावरील नियंत्रण



Total No. of Questions : 3]

P3699

[5159]Ext.-518
M. Com. (Part - I)
ADVANCED BANKING AND FINANCE (Group - G)
Monetary Policy (Special Paper - IV) (Part - B)
(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in details the objectives of monetary policy. **[15]**

OR

Discuss the monetary policy of Reserve Bank of India in the last five years.

Q2) Explain in details the mechanism and effectiveness of open market operations as quantitative instruments. **[15]**

OR

What is money supply? Explain the money supply measures of Reserve Bank of India.

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

- a) Regional Rural Banks.
- b) Conflict between objectives of monetary policy.
- c) Reserve Bank of India and export credit.
- d) Money supply and price stability.



Total No. of Questions : 3]

P3699

[5159]Ext.-518
M. Com. (Part - I)
ADVANCED BANKING AND FINANCE (Group - G)
Monetary Policy (Special Paper - IV) (Part - B)
(2013 Pattern)
(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) चलनविषयक धोरणाची उद्दिष्टे सविस्तर स्पष्ट करा. [15]

किंवा

भारतीय रिझर्व्ह बँकेची गेल्या पाच वर्षातील चलनविषयक धोरणाची चर्चा करा.

प्रश्न 2) संख्यात्मक साधन म्हणून खुल्याबाजारातील खरेदी विक्रीची कार्ययंत्रणा व परिणामकारकता स्पष्ट करा. [15]

किंवा

पैशाचा पुरवठा म्हणजे काय? भारतीय रिझर्व्ह बँकेच्या पैशाचा पुरवठा मापनाची साधने स्पष्ट करा.

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

- अ) प्रादेशिक ग्रामीण बँका
ब) चलनविषयक धोरणाच्या उद्दिष्टातील संघर्ष
क) भारतीय रिझर्व्ह बँक आणि निर्यात कर्जपुरवठा
ड) पैशाचा पुरवठा आणि किंमत स्थैर्य



Total No. of Questions : 3]

SEAT No. :

P3700

[Total No. of Pages : 4

[5159]Ext.-519
M. Com. (Part - I)
ADVANCED MARKETING
Consumer Behaviour
(2013 Pattern) (Special Paper - II) (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.*

Q1) What is 'Market Segmentation'? Describe in detail the process of Market Segmentation. **[15]**

OR

Define 'Consumer Perception'. Explain the various elements of consumer Perception.

Q2) Define Learning Behaviour and explain the general characteristics of learning behaviour. **[15]**

OR

Define personality. Explain how personality can be measured?

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

- a) Motivation and Motives.
- b) Arousal of Motives.
- c) Attitude formation.
- d) Difference between customer and consumer.
- e) Rural Consumer.



Total No. of Questions : 3]

P3700

[5159]Ext.-519
M. Com. (Part - I) (Semester - I)
ADVANCED MARKETING
Consumer Behaviour
(2013 Pattern) (Special Paper - II)
(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) बाजारपेठ विभागीकरण म्हणजे काय ? बाजारपेठ विभागीकरणाची प्रक्रिया सविस्तर विशद करा.[15]

किंवा

ग्राहक दृष्टिकोन याची व्याख्या द्या. ग्राहक दृष्टिकोनाचे विविध घटक स्पष्ट करा.

प्रश्न 2) शिक्षित वर्तनाची व्याख्या सांगून शिक्षित वर्तनाची सर्वसाधारण वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

व्यक्तिमत्त्वाची व्याख्या सांगा. व्यक्तिमत्त्वाचे मोजमाप कसे केले जाते ते स्पष्ट करा ?

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

- अ) अभिप्रेरण आणि अंतःप्रेरण
ब) अंतःप्रेरणांना मिळणारी चालना
क) प्रवृत्तीची निर्मिती
ड) ग्राहक आणि उपभोक्ता यातील फरक
इ) ग्रामीण ग्राहक



Total No. of Questions : 3]

P3700

[5159]Ext.-519
M. Com. (Part - I)
ADVANCED MARKETING - IV
Services Marketing (Group - H)
(Special Paper - IV) (2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by 'Services'? Distinguish between goods & Services. **[15]**

OR

What are the customers expectations in services? Explain how customers evaluate service performances.

Q2) Explain in detail the concept 'price mix' and services marketing. **[15]**

OR

Explain in detail the 'financial and economic impact of service.

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

- a) Classification of Services.
- b) Service Encounters & their types
- c) Recent customer service initiatives in Banking industry.
- d) CRM Practices in Indian service Business.



Total No. of Questions : 3]

P3700

[5159]Ext.-519
M. Com. (Part - I)
ADVANCED MARKETING - IV
Services Marketing (Group - H)
(Special Paper - IV) (2013 Pattern)
(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) 'सेवा' म्हणजे काय? सेवा व माल यातील फरक स्पष्ट करा. [15]

किंवा

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

प्रश्न 2) 'किंमत मिश्र' आणि 'सेवा विपणन' ही संकल्पना सविस्तर स्पष्ट करा. [15]

किंवा

सेवांचे वित्तिय व आर्थिक प्रभाव । परिणाम सविस्तर स्पष्ट करा.

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

अ) सेवांचे वर्गीकरण

ब) सेवेतील अनपेक्षित प्रतिसाद (Service encounter) व त्याचे प्रकार

क) बँक उद्योगातील ग्राहकांच्या सेवेसाठी अलीकडील काळात राबविले जाणारे सेवा विषयक उपक्रम

ड) भारतीय सेवा व्यवसायाच्या संदर्भात ग्राहक संबंध व्यवस्थापन पध्दती



Total No. of Questions : 3]

SEAT No. :

P3701

[Total No. of Pages : 4

[5159]Ext.-601
M. Com. (Part - II)
BUSINESS FINANCE
(2013 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the meaning of 'Business Finance'. Explain objectives and importance of Business Finance. **[15]**

OR

State need and importance of future value and present value.

Q2) What is under - capitalisation? State causes and impact of under - capitalisation. **[15]**

OR

Meaning, advantages and disadvantages of 'Short term financing'.

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

- a) Advantages and disadvantages of preference shares.
- b) Characteristics of Equity share
- c) Limitations of financial planning
- d) Characteristics and types of debentures.



P.T.O.

Total No. of Questions : 3]

P3701

[5159]Ext.-601
M. Com. (Part - II)
BUSINESS FINANCE
(2013 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) व्यावसायिक वित्त म्हणजे काय? व्यावसायिक वित्ताची उद्दिष्ट्ये आणि महत्व स्पष्ट करा. [15]

किंवा

भविष्यकालीन मूल्य व सध्याचे मूल्य-गरज व महत्व सांगा.

प्रश्न 2) कमी भांडवलीकरण म्हणजे काय? कमी भांडवलीकरणाचे कारणे व परिणाम सांगा. [15]

किंवा

अल्पकालीन वित्तपुरवठा संज्ञा स्पष्ट करा. अल्पकालीन वित्तपुरवठाचे फायदे व तोटे स्पष्ट करा.

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

- अ) अग्रहक्क भागाचे फायदे आणि तोटे सांगा.
ब) सामान्य भागाचे वैशिष्ट्ये
क) वित्तीय नियोजनाच्या मर्यादा
ड) कर्जरोख्यांची वैशिष्ट्ये आणि प्रकार



Total No. of Questions : 3]

P3701

[5159]Ext.-601

M. Com. (Part - II)

201 : CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Compulsory Paper) (Section - B)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by capital market? Explain in detail the structure and functions of capital market. **[15]**

OR

Describe in detail the characteristics and participants of capital market.

Q2) What do you mean by merchant Banking? Analyse the functions and various services rendered by merchant Banker. **[15]**

OR

What is a mutual fund? Explain in detail the various types of mutual funds.

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

- a) Background of SEBI
- b) Powers of SEBI
- c) Bombay stock exchange
- d) Over the counter exchange of India (OTCEI)



Total No. of Questions : 3]

P3701

[5159]Ext.-601

M. Com. (Part - II)

201 : CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Compulsory Paper) (Section - B)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) भांडवल बाजार म्हणजे काय? भांडवल बाजाराची रचना आणि कार्ये सविस्तरपणे स्पष्ट करा.[15]

किंवा

भांडवल बाजाराची वैशिष्ट्ये आणि सहभागी घटकांचे सविस्तरपणे वर्णन करा.

प्रश्न 2) मर्चन्ट बँकिंग म्हणजे काय? मर्चन्ट बँकेची कार्ये व मर्चन्ट बँकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे विश्लेषण करा. [15]

किंवा

परस्पर निधी म्हणजे काय? परस्पर निधीचे विविध प्रकार सविस्तरपणे स्पष्ट करा.

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

- अ) सेबीची पार्श्वभूमि
ब) सेबीचे अधिकार
क) मुंबई भाग बाजार
ड) भारतीय त्वरीत विनीमय केंद्र



Total No. of Questions : 3]

SEAT No. :

P3702

[Total No. of Pages : 4

[5159]Ext.-602
M. Com. (Part - II)
RESEARCH METHODOLOGY FOR BUSINESS
(2013 Pattern) (Section - A)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the criteria & Types of Research in detail. **[15]**

OR

Define the term 'Research Design'. Explain in the need & steps of research design.

Q2) What is 'Secondary Data'? Explain in detail the sources of secondary Data. **[15]**

OR

What is 'Research Report'? Explain the importance & Types of Research Report.

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

- a) Objectives of Research
- b) Importance of Hypothesis
- c) Primary Data
- d) Bibliography.



P.T.O.

Total No. of Questions : 3]

P3702

[5159]Ext.-602

M. Com. (Part - II)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Section - A)

(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) संशोधनाचे निकष व प्रकार सविस्तर स्पष्ट करा. [15]

किंवा

‘संशोधन आराखडा’ या संकल्पनेची व्याख्या द्या. संशोधन आराखड्याची गरज व पायऱ्या स्पष्ट करा.

प्रश्न 2) ‘द्वितीयक माहिती/तथ्ये’ म्हणजे काय? द्वितीयक माहितीचे स्रोत सविस्तर स्पष्ट करा. [15]

किंवा

‘संशोधन अहवाल’ म्हणजे काय? संशोधन अहवालाचे महत्व आणि प्रकार स्पष्ट करा.

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

- अ) संशोधनाची उद्दिष्टे
ब) गृहितकृत्याचे महत्व
क) प्राथमिक माहिती
ड) संदर्भ ग्रंथ सूची



Total No. of Questions : 3]

P3702

[5159]Ext.-602

M. Com. (Part - II)

INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern) (Compulsory Paper) (Section - B)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the sources of Industrial finance. **[15]**

OR

What is multinational corporations? Explain the problems of multinational corporations.

Q2) What is privateization? Explain the effects of privateization on Indian Industry. **[15]**

OR

Explain the causes of Industrial disputes.

Q3) Write short answers on any two. **[20]**

- a) Special economic zones.
- b) Environmental problems
- c) Progress of IT industry.
- d) Concept of urbanization.



Total No. of Questions : 3]

P3702

[5159]Ext.-602

M. Com. (Part - II)

INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern) (Compulsory Paper) (Section - B)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) औद्योगिक वित्तपुरवठ्याचे स्रोत विशद करा. [15]

किंवा

बहुराष्ट्रीय महामंडळ म्हणजे काय? बहुराष्ट्रीय महामंडळाच्या समस्या स्पष्ट करा.

प्रश्न 2) खाजगिकरण म्हणजे काय? खाजगिकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा. [15]

किंवा

औद्योगिक कलहाची कारणे स्पष्ट करा.

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

- अ) विशेष आर्थिक क्षेत्र
ब) पर्यावरणविषयक समस्या
क) माहिती तंत्रज्ञान उद्योगाची प्रगती
ड) जागतिकीकरणाची संकल्पना



Total No. of Questions : 3]

SEAT No. :

P3703

[Total No. of Pages : 6

[5159]Ext.-603
M. Com. (Part - II)
RESEARCH METHODOLOGY FOR BUSINESS
(2013 Pattern) (Section - A)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the criteria & Types of Research in detail. **[15]**

OR

Define the term 'Research Design'. Explain in the need & steps of research design.

Q2) What is 'Secondary Data'? Explain in detail the sources of secondary Data. **[15]**

OR

What is 'Research Report'? Explain the importance & Types of Research Report.

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

- a) Objectives of Research
- b) Importance of Hypothesis
- c) Primary Data
- d) Bibliography.



P.T.O.

Total No. of Questions : 3]

P3703

[5159]Ext.-603

M. Com. (Part - II)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Section - A)

(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) संशोधनाचे निकष व प्रकार सविस्तर स्पष्ट करा. [15]

किंवा

‘संशोधन आराखडा’ या संकल्पनेची व्याख्या द्या. संशोधन आराखड्याची गरज व पायऱ्या स्पष्ट करा.

प्रश्न 2) ‘द्वितीयक माहिती/तथ्ये’ म्हणजे काय? द्वितीयक माहितीचे स्रोत सविस्तर स्पष्ट करा. [15]

किंवा

‘संशोधन अहवाल’ म्हणजे काय? संशोधन अहवालाचे महत्व आणि प्रकार स्पष्ट करा.

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

- अ) संशोधनाची उद्दिष्टे
ब) गृहितकृत्याचे महत्व
क) प्राथमिक माहिती
ड) संदर्भ ग्रंथ सूची



Total No. of Questions : 04]

P3703

[5159]Ext. -603

M.Com.

202 - B : Operations Research
(Choice Based Credit System) (2013 Pattern)
(Section - 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 statistical tables and calculator is allowed.*
- 4) *Symbols have their usual meaning.*

Q1) Attempt any two of the following :

[2 × 7 = 14]

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

$$\text{Maximize } (z) = 5x_1 + 7x_2$$

$$\text{Subject to } x_1 + x_2 \leq 4$$

$$3x_1 + 8x_2 \leq 24$$

$$10x_1 + 7x_2 \leq 35$$

$$x_1, x_2 \geq 0$$

- b) Solve the following game using dominance Principle.

		Player B			
		I	II	III	IV
Player A	I	8	10	9	14
	II	10	11	8	12
	III	13	12	14	13

- c) Explain the terms :
- i) Slack Variable
 - ii) Surplus Variable
 - iii) artificial variable
 - iv) feasible solution
 - v) Alternative solution

Q2) Attempt any two of the following :

[2 × 7 = 14]

- a) Show that optimum solution to the following L.P.P. is unbounded.

$$\text{Maximize } (z) = 20x_1 + x_2 + 10x_3$$

$$\text{Subject to : } x_1 + 4x_2 - x_3 \leq 20$$

$$x_1 + x_2 \leq 10$$

$$3x_1 + 5x_2 - 3x_3 \leq 50$$

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

- b) Obtain an initial basic feasible solution of the following transportation problem by matrix minima method.

Destination →	D1	D2	D3	D4	Capacity
Source ↓					
S ₁	∠19	∠30	∠50	∠10	7
S ₂	∠70	∠30	∠40	∠60	9
S ₃	∠40	∠8	∠70	∠20	18
Demand	5	8	7	14	

Also find the corresponding transportation cost.

- c) i) Write the dual of the following L.P.P.

$$\text{Maximize } (z) = 5x_1 + 3x_2$$

$$\text{Subject to } x_1 + x_2 \leq 2$$

$$5x_1 + x_2 \leq 10$$

$$3x_1 + 8x_2 \leq 12$$

$$x_1, x_2 \geq 0$$

- ii) Write canonical form of the following L.P.P.

$$\text{Maximize } (z) = 15x_1 + x_2$$

$$\text{Subject to : } x_1 + 2x_2 \leq 10$$

$$2x_1 + 3x_2 = 12$$

$$x_1 + x_2 > 3$$

$$x_1, x_2 \geq 0$$

Q3) Attempt any two of the following

[2 × 7 = 14]

a) Solve the following assignment problem for minimization.

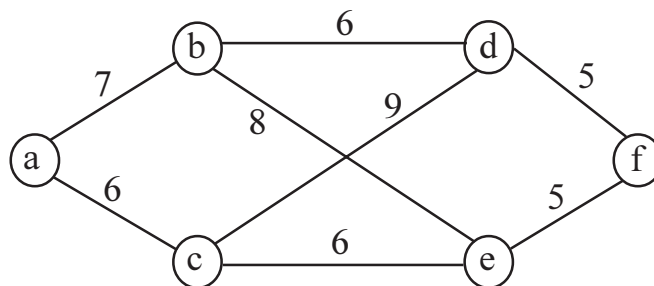
	I	II	III
A	7	3	5
B	2	7	6
C	6	5	3
D	3	4	7

b) An assembly is to be made from two parts X and Y. Both parts must be turned on a lathe Y must be polished where as X need not be polished. The sequence of activities, together with their predecessors is given below.

Activity	Description	Predecessor Activity
A	Open work order	-
B	Get material for X	A
C	Get material for Y	A
D	Turn X on lathe	B
E	Turn Y on lathe	B,C
F	Polish Y	E
G	Assemble X & Y	D,F
H	Pack	G

Draw a network diagram of activities for the project.

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



Q4) Attempt any two of the following :

[2 × 4 = 8]

- a) Discuss the various steps involved in the application of PERT and CPM.
- b) Explain the following terms with reference to transportation problem.
 - i) Unbalanced T.P.
 - ii) IBFS
 - iii) Dummy destination
 - iv) Feasible solution
- c) Explain how well you obtain optimal solution to minimize transportation problem using U - V method.



Total No. of Questions :3]

SEAT No. :

P3704

[Total No. of Pages : 2

[5159]Ext.-604
M.Com. (Part - II) (Semester - III)
ADVANCED ACCOUNTING AND TAXATION
Advanced Auditing (Special Paper - V)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) What is meant by Vouching? Explain the process of vouching of receipt and payment side of cashbook? **[15]**

OR

Explain the role of the Auditing and Assurance Standard Board in India.

Q2) What do you mean by Internal Control? Explain the basic Element of Internal Control. **[15]**

OR

What do you mean by Investigation? Distinguish between Investigation and Auditing.

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

- a) Audit Programme
- b) Use of Computers for Audit purposes
- c) Audit Report
- d) Corporate governance
- e) Divisible Profit
- f) Audit Committee



P.T.O.

Total No. of Questions :4]

P3704

[5159]Ext.-604

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

RECENT ADVANCES IN ACCOUNTING TAXATION & AUDITING

Advanced Accounting & Taxation (Paper - VII)

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

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) What do you mean by Corporate Governance? Do you Think Indian Corporate Governances is equitable? What steps do you suggest for revising standard of corporate governance? **[14]**

OR

State The Provisions regarding Audit Committee as per clause 49 of listing agreement.

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

OR

What is Environmental Awareness ? Describe the various Governmental Measures for Environmental Educations and Awareness

Q3) a) States Importance's of Human Resources Accounting. **[7]**
b) State the Elements of Business Process Outsourcing. **[7]**

OR

a) Difference between Traditional Accounting and Lean Accounting. **[7]**
b) What are the advantages of strategic Management Accounting. **[7]**

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

- a) Forensic Accounting.
- b) State importance of discloser of financial statement
- c) Creative Accounting
- d) ESO (Employees Stock option) Accounting



Total No. of Questions :3]

SEAT No. :

P3705

[Total No. of Pages : 3

[5159]Ext.-605
M.Com. (Part - II)
ADVANCED COST ACCOUNTING & COST SYSTEM
Cost Audit
(2013 Pattern)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

- 1) *Attempt all questions.*
- 2) *Q.1 and Q.2 carries 15 marks each and Q.3 carries 20 marks.*

Q1) Describe the provisions of The Companies Act, 2013 regarding:

- a) Appointment of Cost Auditor
- b) Qualifications of Cost Auditor
- c) Rights of Cost Auditor

OR

Explain the scope of Cost Audit with respect to any manufacturing company covered under Cost Audit as per Companies (cost records and audit) Rules, 2014.

Q2) Discuss the role of Internal Control System in relation to valuation of raw material purchased. State various documents, which a cost auditor should evaluate in the process of valuation of material.

OR

The Income Statement of ABC Manufacturing Ltd. for the year ended 31st March, 2015 is given below:

Particulars	Rs.in lakhs	Rs. in lakhs
Gross Sales	1.786.25	
Less: Returns	103.23	
Net Sales		1.683.02
Less:		
Direct Material Consumption	830.76	
Direct Wages	35.46	
Production Overheads	124.68	
Admn. Overheads	84.98	
Selling & Distribution Expenses	12.45	
Finance Cost	24.67	
Total Cost		1.113.00
Net Profit		570.02

P.T.O.

The Cost Data revealed the following facts:

- a) All direct costs were the same as per both, Financial and Cost Record.
- b) Production Overheads as per cost records were Rs.134.78 lakhs
- c) Administration Overheads recorded in Cost Records were 10% less than those recorded in Financial Record.
- d) Selling and Distribution Expenses as per Financial Record were the same as recorded in Cost Record
- e) Finance Cost was not recorded in Cost Records.

Required:

- i) Prepare Costing Profit & Loss Account and find out profit/loss as per Cost Record; and
- ii) Statement of Reconciliation of Financial Profit with profit/loss as per Cost Record.

Q3) Write short notes (Any TWO)

- a) Social Audit
- b) CRA I
- c) EDP Based Cost Audit
- d) Inventory Valuation Methods



Total No. of Questions :3]

P3705

[5159]Ext.-605
M.Com. (Part - II)
ADVANCED IN COST ACCOUNTING & COST SYSTEM
Recent Advances in Cost Auditing and Cost System
(2013 Pattern) (Sepecial Paper - VII)

[Max. Marks :50

Instructions to the candidates:

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

Q1) Describe the nature, objectives, scope and main terms in CAS of service cost centre (13), "Pollution Control Costs (14), Selling and Distribution overheads (15). **[15]**

OR

What do you mean by Excise Audit? Explain the procedure of Excise Audit 2000.

Q2) What is ERP? Describe the reasons for implementation of Enterprise Resource Planning. **[15]**

OR

Give the meaning of Six Sigma and explain its implementation roles, quality management methods and criticism of Six Sigma.

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

- a) Write a note on Principles of measurement of CAS-18
- b) Explain the meaning and objectives of VAT Audit.
- c) Write details about the article published in the Journal Management Accountant on "Performance of Controlling (CO) Module of ERP System" August 2015
- d) Write detail note on "Differential Excise Duty obligation to pay Interest" Sept-2015.



Total No. of Questions : 4]

SEAT No. :

P3706

[Total No. of Pages : 6

[5159]Ext.-606

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurial Behaviour

(2013 Pattern) (Special Paper - V) (Group - C)

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 objectives and importance of entrepreneurship training. **[14]**

OR

Define the term 'achievement motivation'. State and explain the sources of achievement motivation.

Q2) Describe the process of identifying and assessing business opportunity. **[14]**

OR

Write a detailed note on 'Post training support' by explaining its meaning, necessity and importance.

Q3) What are the skills required for entrepreneurship development? **[14]**

OR

Explain in detail the entrepreneurship problems.

P.T.O.

Q4) Write short notes on (any two).

[8]

- a) Assessing potential entrepreneurship.
- b) Importance of business opportunity guidance.
- c) Tools and techniques used in behavioural tests.
- d) Scope for entrepreneurship in service sector.



Total No. of Questions : 4]

P3706

[5159]Ext.-606

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurial Behaviour

(2013 Pattern) (Special Paper - V) (Group - C)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) उद्योजकता प्रशिक्षणाची उद्दिष्टे आणि महत्व विस्ताराने स्पष्ट करा. [14]

किंवा

‘सिध्दी प्रेरणा’ संकल्पनेची व्याख्या द्या. सिध्दी प्रेरणेचे स्रोत कोणते ते सांगून स्पष्ट करा.

प्रश्न 2) व्यवसाय संधी शोधण्याची आणि तिचे मूल्यमापन करण्याची प्रक्रिया वर्णन करा. [14]

किंवा

अर्थ, आवश्यकता आणि महत्व हे मुद्दे स्पष्ट करून ‘प्रशिक्षण – पश्चात साहाय्य’ यावर सविस्तर टीप लिहा.

प्रश्न 3) उद्योजकता विकासासाठी आवश्यक कौशल्ये कोणती ते सांगा. [14]

किंवा

उद्योजकतेच्या समस्या कोणत्या हे विस्ताराने सांगा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संभाव्य उद्योजकतेचे मूल्यमापन
- ब) व्यवसाय संधी मार्गदर्शनाचे महत्व
- क) वर्तनात्मक चाचण्यांची साधने आणि तंत्रे
- ड) सेवा क्षेत्रातील उद्योजकतेला असलेला वाव



Total No. of Questions : 3]

P3706

[5159]Ext.-606
M.Com. (Part - II)
BUSINESS PRACTICES AND ENVIRONMENT
(203C) Recent Advances in Business Practices and
Environment
(2013 Pattern) (Special Paper - VII)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the importance of Infrastructure Development policy of Government of Maharashtra. **[15]**

OR

Explain the role of Rajiv Gandhi Udyami Mitra Scheme in the development of Maharashtra.

Q2) What do you mean by, "Environmental Audit" State the importance of Environmental Audit, and its implication in corporate world. **[15]**

OR

- a) Write detail note on Corporate Governance.
- b) HR Initiative-Service Training Institute.

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

- a) Agro - Tourism
- b) Gram Udyog Vasahat
- c) Transparency
- d) Retail Policy



Total No. of Questions : 3]

P3706

[5159]Ext.-606
M.Com. (Part - II)
BUSINESS PRACTICES AND ENVIRONMENT
(203C) Recent Advances in Business Practices and
Environment
(2013 Pattern) (Special Paper - VII)
(मराठी रुपांतर)

[एकूण गुण : 50]

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) महाराष्ट्र शासनाच्या 'पायाभूत सुविधा विकास धोरणाचे' महत्व विशद करा. [15]

किंवा

महाराष्ट्राच्या विकासांमध्ये 'राजीव गांधी उद्यमी मित्र योजनेची भूमिका स्पष्ट करा.

प्रश्न 2) पर्यावरणीय अंकेक्षण' म्हणजे काय? पर्यावरणीय अंकेक्षणाचे महत्व सांगून कंपनी जगतामध्ये पर्यावरणीय अंकेक्षणाचे उपयोजन (Implication) कसे केले जाते ते स्पष्ट करा. [15]

किंवा

अ) "प्रमंडळीय नियंत्रण" यांवर सविस्तर माहिती द्या.

ब) मानवी संसाधन विकसन-सेवा प्रशिक्षण संस्थाची माहिती द्या.

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

अ) कृषी पर्यटन (Agro Tourism)

ब) ग्राम उद्योग वसाहत (Gram Udyog Vasahat)

क) पारदर्शकता (Transparency)

ड) किरकोळ व्यापार धोरण (Retail Policy)



Total No. of Questions : 4]

SEAT No. :

P3707

[Total No. of Pages : 6

[5159]Ext.-607

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

BUSINESS ADMINISTRATION (Special Paper - V)

Human Resource Management (Group - D)

(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) What is 'Human Resource Management (HRM)?' Explain its importance in modern world. **[14]**

OR

What is 'Manpower planning?' Describe the objectives of manpower planning.

Q2) What is 'Retirement?' Explain various types of Retirement. What are the objectives of 'Succession Planning'? **[14]**

OR

What is 'Training?' Explain various methods of training.

Q3) What is 'Performance Appraisal?' Explain its objectives and advantages. **[14]**

OR

Explain the concepts of 'Retention of Manpower' and 'Global sourcing of labour'.

P.T.O.

Q4) Write short notes on (any two).

[8]

- a) Employee satisfaction survey.
- b) Contract labour.
- c) Types of interviews.
- d) Disadvantages of off-the -Job Training methods.



Total No. of Questions : 4]

P3707

[5159]Ext.-607

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

BUSINESS ADMINISTRATION (Special Paper - V)

Human Resource Management (Group - D)

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

प्रश्न 1) 'मानवी संसाधन व्यवस्थापन' म्हणजे काय? आधुनिक जगामध्ये त्याचे महत्व स्पष्ट करा. [14]

किंवा

'मनुष्यबळ नियोजन' म्हणजे काय? मनुष्यबळ नियोजनाची उद्दिष्टे वर्णन करा.

प्रश्न 2) 'सेवानिवृत्ती' म्हणजे काय? सेवानिवृत्तीचे विविध प्रकार स्पष्ट करा. 'उत्तराधिकारी नियोजनाची' उद्दिष्टे कोणती? [14]

किंवा

'प्रशिक्षण' म्हणजे काय? प्रशिक्षणाच्या विविध पध्दती स्पष्ट करा.

प्रश्न 3) 'कार्य क्षमता मूल्यमापन' म्हणजे काय? त्याची उद्दिष्टे आणि फायदे स्पष्ट करा. [14]

किंवा

'मनुष्यबळ टिकवून ठेवणे' आणि 'कामगारांचा जागतिक स्रोतार्थ' (Global Sourcing of Labour) या संकल्पना स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[8]

- अ) कर्मचारी समाधान सर्वेक्षण
- ब) कंत्राटी कामगार
- क) मुलाखतीचे प्रकार
- ड) प्रत्यक्ष कामाव्यतिरिक्तच्या प्रशिक्षण पध्दतीचे तोटे



Total No. of Questions : 3]

P3707

[5159]Ext.-607

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

BUSINESS ADMINISTRATION

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

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the concept and significance of managing change. **[15]**

OR

Explain the concept and significance of Enterprise Resource Planning (ERP)

Q2) Explain the issues in cross cultural management. **[15]**

OR

Explain the key steps in innovation management.

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

- a) Dimensions of Managing Change
- b) Total Quality Management
- c) Acquisition and Mergers
- d) Significance of Innovation



Total No. of Questions : 3]

P3707

[5159]Ext.-607

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration (Special Paper - VII)

(2013 Pattern) (Group - F)

(मराठी रुपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) 'व्यवस्थापन बदल' संकल्पना आणि त्याचे महत्व स्पष्ट करा. [15]

किंवा

उपक्रम संसाधन नियोजन (ERP) संकल्पना आणि त्याचे महत्व स्पष्ट करा.

प्रश्न 2) विरोधात्मक सांस्कृतिक व्यवस्थापनाचे (Cross Cultural Management) मुद्दे स्पष्ट करा. [15]

किंवा

नाविण्यपूर्ण व्यवस्थापनाच्या महत्वाच्या पायऱ्या (Key Steps) स्पष्ट करा.

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

- अ) व्यवस्थापन बदलाची परिमाणे
ब) संपूर्ण गुणवत्ता व्यवस्थापन
क) संपदान आणि विलिनीकरण
ड) नाविण्याचे महत्व (Significance of Innovation)



Total No. of Questions : 3]

SEAT No. :

P3708

[Total No. of Pages : 6

[5159]Ext.-608

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - V)

Laws Relating to International 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) Explain the duties and responsibilities of trans-national corporations under International law. **[15]**

OR

Explain the David Ricardo's comparative cost theory of International Trade.

Q2) State the provision regarding imports and exports under India's foreign trade policy. **[15]**

OR

Explain the International Court of Justice and its Jurisdiction.

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

- a) International commercial Arbitration and Conciliation.
- b) Carbon Credit.
- c) Non Tariff Barriers (NTB)
- d) Codification of International law.



P.T.O.

Total No. of Questions : 3]

P3708

[5159]Ext.-608
M.Com. (Part - II) (Semester - III)
COMMERCIAL LAWS AND PRACTICES (Special Paper - V)
Laws Relating to International Business
(2013 Pattern)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय कायद्यांतर्गत ट्रान्स नॅशनल कॉर्पोरेशन ची कर्तव्ये आणि जबाबदाऱ्या स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय व्यापारांतर्गत डेव्हीड रिकार्डोचा तुलनात्मक खर्च सिद्धांत स्पष्ट करा.

प्रश्न 2) भारताच्या परराष्ट्र धोरणाच्या अंतर्गत आयात आणि निर्याती संदर्भातील तरतूदी स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय न्यायालय आणि त्याचे अधिकार क्षेत्र स्पष्ट करा.

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

- अ) आंतरराष्ट्रीय व्यावसायिक लवाद आणि सलोखा
ब) कार्बन क्रेडीट
क) नॉन टॅरिफ बैरिअर्स (NTB)
ड) आंतरराष्ट्रीय कायद्याचे संकेतन



Total No. of Questions : 4]

P3708

[5159]Ext.-608
M.Com. (Semester - IV)
COMMERCIAL LAWS AND PRACTICES
Recent Advances in Commercial Laws and Practices
(2013 Pattern) (Regular) (Credit)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What are the powers of Commission under Competition act 2002? **[14]**

OR

Explain the extent of liability of limited liability partnership and extent of liability of partner under Limited Liability Partnership Act 2008. **[14]**

Q2) State the offences and penalties under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002 **[14]**

OR

State the procedure for recovery of any debt from any person under the Recovery of Debts Due To Banks and Financial Institutions Act 1993 **[14]**

Q3) a) Explain the prohibition of certain agreements under Competition act 2002. **[7]**

b) State the financial disclosure required by Limited Liability Partnership under Limited Liability Partnership Act 2008. **[7]**

OR

a) Define, "Hypothecation" "Non Performing Assets" and "Financial Assets" and under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002 **[7]**

b) Explain establishment and composition of tribunal under The Recovery of Debts Due To Banks and Financial Institutions Act 1993? **[7]**

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

- a) Acts taking place outside India but having an effect on competition in India.
- b) Circumstances in which Tribunal may wind up limited liability partnership.
- c) Enforcement of security interest.
- d) Power of tribunal under The Recovery of Debts Due To Banks and Financial Institutions Act 1993.



Total No. of Questions : 4]

P3708

[5159]Ext.-608
M.Com. (Semester - IV)
COMMERCIAL LAWS AND PRACTICES
Recent Advances in Commercial Laws and Practices
(2013 Pattern) (Regular) (Credit)
(मराठी रुपांतर)

[एकूण गुण : 50]

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

-
- प्रश्न 1) कॉमपिटीशन कायदा, 2002 अंतर्गत आयोगाचे अधिकार स्पष्ट लिहा. [14]
किंवा
मर्यादित दायित्व भागीदारी कायदा, 2008 अंतर्गत, मर्यादित दायित्व भागीदारीचे दायित्व आणि भागीदाराचे दायित्व तपशीलवार लिहा. [14]
- प्रश्न 2) सिक््युरिटायझेशन आणि रीकंस्ट्रक्शन ऑफ फायनानशियल असेट्स आणि इन्फोरसमेंटऑफ सिक््युरिटी इंटरेस्ट कायदा, 2002 अंतर्गत येणारे गुन्हे आणि दंड स्पष्ट करा. [14]
किंवा
“कोणत्याही व्यक्तीकडून कोणत्याही प्रकारचे कर्ज वसुली प्रक्रिया” रिकव्हरी ऑफ डेब्ट्स ड्यू टू बँक आणि फायनानशियल इनस्टीट्यूट कायदा 1993 अंतर्गत स्पष्ट लिहा. [14]
- प्रश्न 3) अ) कॉमपिटीशन कायदा, 2002 अंतर्गत कोणकोणते करार मनाई आहे. [7]
ब) मर्यादित दायित्व भागीदारी कायदा, 2008 अंतर्गत मर्यादित दायित्व भागीदारीला कोणकोणते आर्थिक उघड बंधनकारक आहेत ते स्पष्ट करा. [7]
किंवा
अ) सिक््युरिटायझेशन आणि रीकंस्ट्रक्शन ऑफ फायनानशियल असेट्स आणि इन्फोरसमेंट ऑफ सिक््युरिटी इंटरेस्ट कायदा, 2002 अंतर्गत “तारण” अकार्यक्षम मालमत्ता” आणि “आर्थिक मालमत्ता” परिभाषित करा. [7]
ब) रिकव्हरी ऑफ डेब्ट्स ड्यू टू बँक आणि फायनानशियल इनस्टीट्यूट कायदा 1993 अंतर्गत, लवादाची स्थापना आणि रचना लिहा. [7]

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) कॉमपिटिशन कायदा, 2002 अंतर्गत, आश्या कोणत्या कृती आहेत की त्या भारत देशाबाहेर घडतात पण त्याचा प्रभाव भारतात स्पर्धा निर्माण केल्या सारखा होतो.
- ब) कोणत्या परिस्थितीत मध्ये न्यायाधिकरण मर्यादित दायित्व भागीदारी गुंडाळू शकते.
- क) व्याज अंमलबजावणी.
- ड) अपील लवादाचे अधिकार



Total No. of Questions : 4]

SEAT No. :

P3709

[Total No. of Pages : 4

[5159]Ext.-609
M.Com. (Part - II)
CO-OPERATION AND RURAL DEVELOPMENT
Co-Operative Credit System (Special Paper - V)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Credit? State the features of Agricultural Credit. **[14]**

OR

Explain different types of Agricultural Credit in India.

Q2) State the need of primary Agricultural Credit Co-Operative Societies. **[14]**

OR

State the need and functions of Non-Agricultural Credit Societies.

Q3) Explain the functions of Regional Rural Bank. **[14]**

OR

Explain the importance of State Co-operative Bank.

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

- a) District Central Co-operative Bank.
- b) Limitation of credit system.
- c) Problems of Rural Banks.
- d) Urban Co-operative Societies.



P.T.O.

Total No. of Questions : 4]

P3709

[5159]Ext.-609
M.Com. (Part - II)
CO-OPERATION AND RURAL DEVELOPMENT
Co-Operative Credit System (Special Paper - V)
(2013 Pattern)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) पत म्हणजे काय? कृषी कर्जाचे वैशिष्ट्ये सांगा. [14]
किंवा
भारतातील कृषी कर्जाचे विविध प्रकार स्पष्ट करा.
- प्रश्न 2) प्राथमिक कृषी सहकारी संस्थांची आवश्यकता प्रतिपादन करा. [14]
किंवा
बिगर कृषी पतपुरवठा संस्थांची आवश्यकता आणि कार्ये प्रतिपादन करा.
- प्रश्न 3) प्रादेशिक ग्रामीण बँकाची कार्ये लिहा. [14]
किंवा
राज्य सहकारी बँकेचे महत्व स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) जिल्हा मध्यवर्ती बँक
ब) कर्जविषयक पद्धतीच्या मर्यादा
क) ग्रामीण बँकेच्या समस्या
ड) नागरी सहकारी सोसायट्या



Total No. of Questions : 4]

P3709

[5159]Ext.-609

M.Com.

CO-OPERATION AND RURAL DEVELOPMENT
Recent Trade in Co-operative and Rural Development
(2013 Pattern) (Special Paper - VII) (Group - F)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail the principles co-operation. **[14]**

OR

Discuss the factors affecting economic viability of co-operative processing unit.

Q2) Explain the challenges of global competition of co-operatives. **[14]**

OR

'SHGs' are an innovation for rural development. Explain.

Q3) a) Explain the nature of growth of farmers suicide in India. **[7]**

b) Explain the process of formation of SHG. **[7]**

OR

a) Explain the new management technologies. **[7]**

d) Give a brief review of govt. measures for solving rural problems. **[7]**

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

a) Quality Enhancement and six sigma.

b) Causes of farmers suicides.

c) Self sustaining Rural Development

d) Women Empowerment and SHGs.

Total No. of Questions : 4]

P3709

[5159]Ext.-609

M.Com.

CO-OPERATION AND RURAL DEVELOPMENT
Recent Trade in Co-operative and Rural Development
(2013 Pattern) (Special Paper - VII) (Group - F)
(मराठी रुपांतर)

[एकूण गुण : 50

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

-
-
- प्रश्न 1) सहकाराची तत्वे सविस्तर स्पष्ट करा. [14]
किंवा
सहकारी प्रक्रिया संस्थेच्या आर्थिक अस्तित्वावर परिणाम करणाऱ्या घटकांची चर्चा करा. [14]
- प्रश्न 2) सहकारी संस्थांची जागतिक स्पर्धेची आव्हाने स्पष्ट करा. [14]
किंवा
“स्वयंसहायता गट ग्रामीण विकासातील एक नाविन्य आहे”. स्पष्ट करा. [14]
- प्रश्न 3) अ) भारतातील शेतकऱ्यांच्या आत्महत्या वृद्धीचे स्वरूप स्पष्ट करा. [7]
ब) स्वयंसहायता गट स्थापन करण्याची प्रक्रीया स्पष्ट करा. [7]
किंवा
अ) व्यवस्थापनाची नवीन तंत्रे स्पष्ट करा. [7]
ब) ग्रामीण समस्या सोडविण्याच्या सरकारी साधनांचा थोडक्यात आढावा घ्या. [7]
- प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [8]
अ) गुणवत्ता सुधारणा व सिक्स सिग्मा.
ब) शेतकरी आत्महत्याची कारणे.
क) स्वयंशाश्वत ग्रामीण विकास.
ड) महीला सबलीकरण व स्वयं सहायता गट.



Total No. of Questions : 3]

SEAT No. :

P4867

[Total No. of Pages : 4

[5159]Ext.-610

M.Com.

ADVANCED BANKING AND FINANCE

Foreign Exchange

(2013 Pattern) (Special Paper - III) (Section - 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 & Section B should be written in separate answer books.*

Q1) Explain the working a letter of credit in foreign trade. What is the meaning of the following terms? **[15]**

- a) Back to back letter of credit.
- b) Revolving letter of credit.

OR

What is the FEMA 2000 act.

How does it manage the outflow of foreign exchange?

Q2) How is the flexible exchange rate determined in India? **[15]**

What is meant by fall convertibility?

OR

What is the difference between pre shipment and post shipment credit?

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

- a) Factors influencing speculation in the Foreign exchange market.
- b) Pre shipment Credit.
- c) Effect of Trade deficit on foreign exchange rate.
- d) Difference between Forward market and Futures market.



P.T.O.

Total No. of Questions : 3]

P4867

[5159]Ext.-610

M.Com.

प्रगत बँक व्यवसाय आणि वित्तपुरवठा
विदेशी विनिमय
(2013 Pattern) (Special Paper - III) (Section - A)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) विभाग-A आणि विभाग-B साठी स्वतंत्र उत्तर पत्रिका वापराव्यात.

प्रश्न 1) विदेशी व्यापारातील पतपत्राची कार्यपद्धती स्पष्ट करा. खालील संज्ञाचा अर्थ काय? [15]

- अ) बँक टू बँक पतपत्र
ब) रिव्हॉल्विंग पतपत्र

किंवा

फेमा कायदा 2000 काय आहे? तो विदेशी विनिमयातील बाह्यप्रवाह कसे नियंत्रित करतो?

प्रश्न 2) भारतात बदलते विनिमय दर कसे निर्धारित केले जातात? पूर्ण परिवर्तनियता म्हणजे काय?[15]

किंवा

नैभरणपूर्व आणि नौभरणोत्तर पतपुरवठ्यातील फरक कोणते?

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

- अ) विदेशी विनिमय बाजारातील सट्टा व्यवहार प्रभावित करणारे घटक
ब) नौभरणपूर्व पत पुरवठा
क) तुटीच्या व्यापाराचे विदेशी विनिमय दरावरील परिणाम
ड) वायदा बाजार आणि वायदा करारातील फरक



Total No. of Questions : 3]

P4867

[5159]Ext.-610

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

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance in India

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

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you understand by a Non Performing Asset? Account for the changing definition of NPAs over years. What causes a banker to keep the NPAs low?[15]

OR

“Financial transactions are quick and smooth if the banking institutions are wedded to technology.” Do you agree? Support your answer using some of the modes of electronic payments. [15]

Q2) What differentiates the call, notice and term money market from each other? What is the reason why a bank borrows for a day’s time? Explain in detail the working of the call money market. [15]

OR

Explain in detail the organization, regulations and functions of a stock exchange. [15]

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

- a) The Banking Ombudsman Scheme, 2006
- b) Money market derivative
- c) Options and futures trading in equity market
- d) Book building mechanism



Total No. of Questions : 3]

P4867

[5159]Ext.-610

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

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance in India

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

(मराठी रूपांतर)

[एकूण गुण : 50

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

प्रश्न 1) निष्क्रिय मालमत्ता याने तुम्हाला काय अर्थबोध होतो? निष्क्रिय मालमत्तेच्या बदलत्या व्याख्येचा लेखा द्या बँकरने निष्क्रिय मालमत्ता कमी ठेवण्याची कारणे काय आहेत? [15]

किंवा

“बँकिंग संस्थांची सांगड तंत्रज्ञानाशी झाल्यास वित्तीय व्यवहार त्वरित आणि सुरळित होतात’ तुम्ही याच्याशी सहमत आहात काय? इलेक्ट्रॉनिक माध्यमातून होणाऱ्या काही प्रदानाची उदाहरणे घेऊन आपल्या उत्तराचे समर्थन करा.

प्रश्न 2) मागणी देय, सूचना आणि मूदत पैसा बाजार हे एकमेकांपासून भिन्न कोणत्या कारणास्तव होतात? बँकर एका दिवसासाठी कर्ज का घेतो? मागणीदेय पैसा बाजाराची कार्यपद्धती सविस्तर स्पष्ट करा. [15]

किंवा

रोखे बाजाराचे संघटन, नियमने आणि कार्ये सविस्तर स्पष्ट करा.

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

- अ) बँकिंग लोकपाल योजना, 2006
ब) नाणेबाजारातील अनुजात
क) रोखेबाजारातील विकल्प आणि वायदे व्यवहार
ड) पुस्तक बांधणी पद्धत



Total No. of Questions : 3]

SEAT No. :

P3710

[Total No. of Pages : 4

[5159]Ext.-611
M.Com. (Part - II)
ADVANCED MARKETING
International Marketing (Paper - V)
(2013 Pattern) (Section - A)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Important:Section 'A' and Section 'B' should be Written in separate answer books.

Q1) What do you mean by 'International Marketing'? Explain the reasons of entry in International Marketing. **[15]**

OR

What are the financial and fiscal incentives provided by Government to indian Exporters? Explain.

Q2) Describe the various Macro factors affecting international market. **[15]**

OR

Define 'International Marketing Mix' Explain the various factors to be considered in pricing for international market.

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

- a) Export procedure.
- b) GATT
- c) Challenges and oport unities in international marketing.
- d) International Market Segmentation.



P.T.O.

Total No. of Questions : 3]

P3710

[5159]Ext.-611
M.Com. (Part - II)
ADVANCED MARKETING
International Marketing (Paper - V)
(2013 Pattern) (Section - A)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'आंतरराष्ट्रीय विपणन' म्हणजे काय? आंतरराष्ट्रीय विपणनामध्ये प्रवेश करण्याची कारणे स्पष्ट करा. [15]

किंवा

भारतीय निर्यातदारांना शासनाकडून कोणती आर्थिक व राजकोषिय प्रलोभने पुरविली जातात? ते स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय बाजारपेठेवर परिणाम करणारे विविध समग्रलक्षी घटक स्पष्ट करा. [15]

किंवा

'आंतरराष्ट्रीय विपणन मिश्र' ची व्याख्या द्या. आंतरराष्ट्रीय बाजारपेठेत किंमत ठरविताना कोणते घटक विचारात घेतले जातात. ते स्पष्ट करा.

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

- अ) निर्यात कार्यपध्दती
ब) गॅट
क) आंतरराष्ट्रीय विपणनातील आव्हाने आणि संधी
ड) आंतरराष्ट्रीय बाजारपेठेचे प्रभागीकरण



Total No. of Questions : 3]

P3710

[5159]Ext.-611
M.Com. (Part - II) (Semester - IV)
ADVANCED MARKETING
Recent Advances in Marketing
(2013 Pattern) (Special Paper - VII) (Group - H)

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the factors to be taken into account while adopting a particular marketing strategy. **[15]**

OR

What is sustainable marketing? Explain the ethical issues related to sustainable marketing.

Q2) Explain social media management and social media Audit. **[15]**

OR

Explain the Government of India policy on FDI in Single Brand Retail.

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

- a) Advertising and Media Planning.
- b) Cyber cash and smart cards.
- c) Sustainable Development.
- d) Retailing



Total No. of Questions : 3]

P3710

5159]Ext.-611
M.Com. (Part - II) (Semester - IV)
ADVANCED MARKETING
Recent Advances in Marketing
(2013 Pattern) (Special Paper - VII) (Group - H)
(मराठी रुपांतर)

[एकूण गुण : 50

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

प्रश्न 1) विशिष्ट विपणन व्यव्हरचना स्विकारण्यासाठी विचारात घ्यावे लागणारे घटक स्पष्ट करा. [15]

किंवा

शाश्वत विपणन म्हणजे काय? शाश्वत विपणनाशी संबंधित नितीविषयक मुद्दे स्पष्ट करा.

प्रश्न 2) सामाजिक माध्यम व्यवस्थापन आणि सामाजिक माध्यम लेखापरीक्षण स्पष्ट करा. [15]

किंवा

एफ.डी.आय. (FDI) मधील सिंगल ब्रॅण्ड रिटेलबाबत भारतसरकारचे धोरण स्पष्ट करा.

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

- अ) जाहीरात आणि माध्यम नियोजन
- ब) सायबर कॅश अॅण्ड स्मार्ट कार्ड्स
- क) शाश्वत विकास
- ड) रिटेलिंग



Total No. of Questions : 3]

SEAT No. :

P3711

[Total No. of Pages : 3

[5159]Ext.-612

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

Group - A : ADVANCED ACCOUNTING AND TAXATION

(Special Paper - VI)

Specialized Areas In Auditing

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

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

OR

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

Q2) Explain the provision of the Maharashtra State Co-operative Societies Act 2013. **[15]**

OR

What is Government Audit? Explain the various objectives of Government Audit.

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

- a) Audit under VAT law.
- b) Audit of Urban Co-operative Society.
- c) Audit of Hospital
- d) Structure of Financial Administration in India



P.T.O.

Total No. of Questions : 3]

SEAT No. :

P3711

[5159]Ext.-612

M.Com.

ADVANCED ACCOUNTING AND TAXATION (Optional)

(Special Paper - VIII)

Case Studies in Accounting

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Comment on the following cases, referring necessary sections of Income Tax Act, 1961 and case laws, if any.

- a) Amit is the owner of a property on which there is a annual charge of ₹ 24,000 payable to his brother permanently residing in Dubai. He remits the money to his brother in fall and claims as a deduction in computing the income from property.
- b) An assessee is aggrieved by the order of the assessing officer. What are the remedies available to him under the law? Can he pursue more than one remedy simultaneously?
- c) How will expenditure on advertisement in favour of political parties be dealt with in computing income from business.

[25]

Q2) a) You are required to value the inventory per kg of finished goods consisting of :

	₹ per kg
Material cost	200
Direct Labour	40
Direct variable overheads	20

Fixed production charges for the year on normal capacity of 2,00,000 kgs is ₹ 20,00,000. 4,000 kgs of finished goods are in stock at the end.

[15]

- b) A machinery costing ₹ 20,00,000 has useful life for 5 years. At the end of 5 years its scrap value would be ₹ 2,00,000. How much depreciation is to be charged in the books of the company as per AS - 6? [10]

Q3) Following is the Balance sheet of 'Matrix Co. Ltd.' as on 31.3.2015 calculate [25]

- a) Current Ratio
 b) Liquid Ratio
 c) Debt - aguits Ratio
 d) Proprietary Ratio
 e) Capital gearing Ratio

Balance Sheet of 'Matrix Co. Ltd.'
 as on 31.3.2015

Liabilities	₹.	Assest	₹.
6% pref. share capital	1,50,000	Good will	20,000
Equility share capital	2,50,000	Land & Building	2,50,000
Gen. Reserve	20,000	Machinery	1,75,000
P & L a/c	15,000	Furniture	10,000
5% Debentures	1,00,000	Stock	90,000
S. Creditors	28,000	S. Debtors	21,000
Bill payable	12,000	Cash at bank	5,000
		Prel. Exp.	4,000
	5,75,000		5,75,000



Total No. of Questions : 3]

SEAT No. :

P3712

[Total No. of Pages : 4

[5159]Ext.-613
M.Com. (Part - II) (Semester - III)
ADVANCED COST ACCOUNTING & COST SYSTEM
MANAGEMENT AUDIT
(2013 Pattern) (Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt any two questions from the following.*
- 2) *All questions are compulsory.*
- 3) *Figures to the right indicate full marks.*

Q1) Explain the term 'Management Audit'. State the salient features of Management Audit and its scope in the light of globalisation. **[15]**

OR

Explain the relation between Management Audit and Financial Audit.

Q2) Explain the concept of corporate Image and its significance. How is corporate image and management audit are related? **[15]**

OR

Explain the meaning, objectives and approaches of operational Audit.

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

- a) Critical Path method
- b) Program evaluation and Review Technique
- c) Social cost benefit analysis
- d) Evaluation of consumer services
- e) Corporate culture
- f) Corporate development audit



P.T.O.

P3712

[5159]Ext.-613

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

ADVANCED COST AND WORKS ACCOUNTING

Case Studies in Advanced Cost Accounting and Cost

Systems (Paper - VIII)

2013 Pattern (CBCS)

Instructions to the candidates:

- 1) *Figures to the right indicate marks allotted to the respective question.*
- 2) *Use of calculator is allowed.*

Q1) Case No.1 (Cost Ascertainment and Reporting System)

You have been appointed as a Cost & Management Consultant by a newly incorporated closely held private limited company engaged in the processing of agro-based products. Your responsibility is to develop Cost Control System so as to enable to effectively ascertain and monitor the cost performance of the products. There is no separate Cost Accounting Department. As a Cost & Management Consultant write a report to the management suggesting the various documents along with their formats to be introduced in the system so as to ascertain and control the cost of the products manufactured. Make suitable assumptions in support of your report. **[25]**

Q2) Case No.2 (Pricing of services provided by Educational Institute)

You are hired by a Management Institute to ascertain the estimated cost of services provided. From the following data prepare a statement showing estimated cost per student. Also find out the fees to be charged per annum if the normal rate of return at 10% is aimed at.

- 1) Intake Capacity: 240 students in the First Year
- 2) Full time Faculty Members: 10 each one will be paid an average CTC of Rs.4.5 lakhs per annum
- 3) 25 Adjunct Professors will be paid honorarium @Rs.3000 per visit. The number of visits per annum of each adjunct professor is restricted to 20.

- 4) Office and Administration Cost is estimated at Rs.10,70,000 per annum
- 5) Institute's Library houses books in which management has locked in Rs.40 lakhs.
- 6) The normal loss due to wear and tear and books becoming outdated in library is estimated to be 20%
- 7) The cost incurred on infrastructure includes :
 - i) Buildings Rs. 2.5 crs.
 - ii) Office Equipments, Computers and Computer Laboratories: Rs.1.5 Crs.
 - iii) Sports and other facilities Rs. 0.5 Crs.
 - iv) Canteen and other facility centers: Rs.0.5 Crs.
- 8) Other estimated recurring expenses Rs.40 lacs per annum
- 9) It is estimated that all the 240 students will be admitted in the ensuing academic year.

[25]

Q3) Case No.3

- a) Your management is facing cut-throat competition due to heavy price cuts by the competitors. The option of fixing selling price below the total cost is under consideration. With the help of hypothetical data put a case to the top management showing the economics of selling below the total cost. [10]

- b) The Cost Analysis revealed the following : [15]

Cost Element	Variable Cost as % of Sales	Fixed Cost (Rs.)
Direct Material	32.8	--
Direct Labour	28.4	--
Factory Overhead	12.6	1,89,900
Distribution Overhead	4.1	58,400
General Admn. Overhead	1.1	66,700

Budgeted Sales for the next year Rs.18,50,000. Find out :

- i) Break Even Sales Value
- ii) Profit at the budgeted sales volume, and
- iii) Profit, if actual sales drop by 10%

- Q4) a)** The Explore Ltd. has three divisions, each of which making different products. The budgeted data for the year 2017-18 are given below :

Particulars	A(Rs. In Lakhs)	B(Rs. In Lakhs)	C(Rs. In Lakhs)
Sales	112.00	56.00	84.00
Direct Material	14.00	7.00	14.00
Direct Labour	5.60	7.00	22.40
Direct Expenses	14.00	7.00	28.00
Fixed Cost	28.00	14.00	28.00
Total Cost	61.60	35.00	92.40

The management is considering closing down Division C. There is no possibility of reducing fixed cost. Advise whether or not division C should be closed down. **[15]**

- b) You have been nominated as a member on the Study Group constituted by top management to suggest cost reduction. By careful study of the process of production from management's view point, draft a report to be submitted to your CEO suggesting various areas where cost reduction is possible without compromising on quality standards. **[10]**



Total No. of Questions : 3]

SEAT No. :

P3713

[Total No. of Pages : 8

[5159]Ext.-614
M. Com. (Part - II)
BUSINESS PRACTICES AND ENVIRONMENT
(Special Paper - VI)
Entrepreneurship Development Pattern
(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 role of Government in entrepreneurship development. **[15]**

OR

State the importance of specialised institutions in entrepreneurship development.

Q2) State the importance of 'Project Design' in developing new business. **[15]**

OR

What is PERT? State the importance of project evaluation review technique in Developing New Business.

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

- a) Problems in entrepreneurship.
- b) Entrepreneurship within organisation.
- c) Critical path method.
- d) Project cost control.



P.T.O.

Total No. of Questions : 3]

P3713

[5159]Ext.-614

M. Com. (Part - II)

BUSINESS PRACTICES AND ENVIRONMENT

(Special Paper - VI)

Entrepreneurship Development Pattern

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) उद्योजकता विकासातील सरकारची भूमिका स्पष्ट करा. [15]

किंवा

उद्योजकता विकासातील विशेष संस्थांचे महत्व सांगा.

प्रश्न 2) नवीन व्यवसाय विकासातील प्रकल्प आराखड्याचे महत्व सांगा. [15]

किंवा

‘पर्ट म्हणजे काय?’ प्रकल्प मूल्यमापन आढावा तंत्राचे नवीन व्यवसाय विकासातील महत्व सांगा.

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

- अ) उद्योजकतेमधील समस्या
ब) संघटनातर्गत उद्योजकता
क) टिकात्मक मार्ग पध्दत
ड) प्रकल्प खर्च नियंत्रण



Total No. of Questions : 3]

P3713

[5159]Ext.-614

M. Com. (Part - II)

BUSINESS PRACTICES AND ENVIRONMENT -VIII

Case Studies In Business Practices

(Special Paper - VIII)

(2013 Pattern) (Section - B)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Shri. Kulkarni is working in a Warana Co-operative sugar factory from the last 25 years, looking after a sugarcane department of 25 employees. He is not technically qualified man, but is a practical man having good practical experience in a sugarcane field.

He is very good knowledge about variety of sugarcane. However he is very irregular in attendance. Sometimes remaining absent for about 6 to 7 days in a month. He gives various excuses such as (1) He has to see the co-operative authorities (2) Attend the advocate for discussing co-operative issues (3) Sickness of his own or his wife etc.

Due to his absenteeism, he does not get full salary of the month and time, which leads to borrowing money from his assistance, and this money generally not returned. This has resulted in loss of work, if his senior officer had not taken case of the same from time to time. The problem is how to tackle this man so that he will be useful and contribute to the betterment of the co-operative sugar factory. He was warned twice for his irregular attendance. His increment was with held for one year for the same reason by the M.D. of the factory. Analyse the case and express your views about following issues. **[25]**

- a) Is Shri. Kulkarni a good and skilled workman or a good supervisor?
- b) Are his experience and talent used to best advantages by keeping him as a poor supervisor?
- c) What action can be taken to improve Shri. Kulkarni.

Q2) An Engineering Industry in a cosmopolitan city was not running well, After much frustration, with consultation of the people experienced in management and technology, it was set right and substantial progress was made.

At this stage, an outsider was brought into head the unit. He was a retired medical practitioner in a former state.

The new head's background (medical profession in a native state) and of the local people did not go well together. There was much stress and strain. Finally, things seemed to settle down. Production improved through pressure. Previous senior people were not happy but did not leave.

Same Issues

[25]

- a) Why did the financier (owner) bring in a medical man?
- b) Why did he not give a chance to his own men or take a professional man from the field.
- c) Why did senior people not leave or protest more effectively?
- d) What does rise in production after such a change indicate.
- e) Why were knowledgeable people consulted earlier, and the new head brought later?

Q3) Smt. Prachi Ketkar 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 of 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.

Smt. 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.

Questions :

[25]

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



Total No. of Questions : 3]

P3713

[5159]Ext.-614
M. Com. (Part - II)
BUSINESS PRACTICES AND ENVIRONMENT -VIII
Case Studies In Business Practices
(Special Paper - VIII)
(2013 Pattern) (Section - B)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :-1) खालीलपैकी कोणतेही दोन केसेस सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) श्री कुलकर्णी हे वारणा सहकारी साखर कारखान्यात गेल्या 25 वर्षांपासून कार्यरत असून 25 कर्मचारी असलेल्या ऊस विभागाचे प्रमुख आहेत. ते तांत्रिकदृष्ट्या शिक्षित नसले तरी ऊस क्षेत्रातील एक अनुभवी व व्यवहार ज्ञान असलेले गृहस्थ आहेत. ऊसांच्या विविध जातीबद्दल त्यांना चांगले ज्ञान आहे. असे असले तरी नियमितपणे हजर राहण्याबाबत श्री. कुलकर्णी उदासिन आहेत. काही वेळेस महिन्यातून 6 ते 7 दिवस ते गैरहरज राहतात. तसेच गैरहजेरीबाबत पुढील प्रमाणे अनेक कारणे देतात. उदा. (1) सहकारातील उच्च पदस्थांना भेटणे (2) सहकारातील प्रश्नांबाबत वकीलांच्या सल्ला घेणे व चर्चा करणे (3) स्वतःचे किंवा पत्नीचे आजारपण

त्यांच्या या सततच्या गैरहजेरीमुळे त्यांना संपूर्ण महिन्याचा पगार मिळत नसे, म्हणून ते इतराकडून, त्यांच्या सहकार्याकडून व कामगाराकडून घेत असत, परंतू असे कर्ज सहसा परत करित नसे, यामुळे त्यांचा सहकारी व कर्मचाऱ्यावरील वचक हळूहळू कमी झाला. त्या ऊस विभागामध्ये बेशिस्त वाढून कामकाज कमी झाले, परंतु त्यांच्या वरिष्ठांनी याबाबत काहीही केले नाही.

आता असा प्रश्न उपस्थित झाला की, श्री कुलकर्णी यांचा कारखान्याच्या विकासासाठी कसा उपयोग करून घेता येईल, व एकंदर परिस्थिती कशी हाताळता येईल, श्री कुलकर्णी यांना गैरहजेरीबाबत दोन वेळेस समज देण्यात आली, तसेच कार्यकारी संचालकांमार्फत त्यांची एक वर्षासाठी पगारवाढ थोपविण्यात आली, केसचे विश्लेषण करून तुमचे मत स्पष्ट करा.

प्रश्न :-

[25]

- अ) श्री कुलकर्णी हे चांगले तज्ञ कर्मचारी आहेत की उत्तम पर्यवेक्षक आहेत?
- ब) त्यांना पर्यवेक्षक ठेवून त्यांच्यातील बुद्धीमतेचा चांगला उपयोग केलेला आहे काय?
- क) श्री कुलकर्णी यांच्यामध्ये सुधारणा होण्यासाठी कोणती कृती योजना करावयास हवी?

प्रश्न 2)

एका मोठ्या शहरात इंजिनियरिंग क्षेत्रात असणारा उद्योगधंदा व्यवस्थितपणे चालविला जात नव्हता, त्यामुळे कारखान्याचा मालक निराश झाला होता. व्यवस्थापन व तांत्रिक क्षेत्रातील तज्ञ, त्यासंगी व अनुभवी असलेल्या व्यक्तीकडून मालकाने सल्ला घेतला होता आणि हळूहळू परिस्थिती सुधारली व कारखान्याने चांगली प्रगती केली.

परंतु कारखाना चांगला चालू असताना मालकाने कारखान्याच्या प्रमुखपदी एका निवृत्त डॉक्टराची नेमणूक केली. हा डॉक्टर पूर्वीच्या एका संस्थानात वैद्यकीय व्यवसाय करित होता.

या नव्या प्रमुखाची पार्श्वभूमि व कारखान्यातील इतर कर्मचारी या दोन घटकांमध्ये तफावत दिसून येऊ लागली व कर्मचाऱ्यांची ओढाताण सुरू झाली. परिस्थिती सुधारली असे वाटले, परंतु असे झाले नाही. वर्चस्व व प्रभावामुळे उत्पादन वाढले, परंतु वरिष्ठ कर्मचारी मात्र असमाधानी होते तरीही ते कारखाना सोडू शकले नाहीत.

निर्माण झालेले मुद्दे/प्रश्न :-

[25]

- अ) कारखान्याच्या मालकाने निवृत्त डॉक्टरांना प्रमुखपदी का नेमले?
- ब) कारखान्याच्या प्रमुखपदी कंपनीतीलच व्यक्तीला का संधी दिली नाही अथवा त्याच क्षेत्रातील व्यावसायिक व्यक्तीची का नेमणूक केली नाही.
- क) वरिष्ठ कर्मचाऱ्यांनी राजीनामे का दिले नाहीत? किंवा आणखी परिणामकारक रीतीने निषेध का केला नाही?
- ड) अशा प्रकारच्या बदलांमुळे उत्पादनामध्ये वाढच झाली हे काय सुचविते?
- इ) अगदी सुरवातीला व्यवस्थापन व तांत्रिक क्षेत्रातील व्यक्तींचा का सल्ला घेतला गेला व नविन व्यक्तीला नंबर का आणले गेले?

प्रश्न 3)

पदवी प्राप्त झाल्यानंतर 1995 मध्ये श्रीमती प्राची केतकर या विकास बँकेमध्ये लेखनिक या पदावर रुजू झाल्या. 1999 मध्ये त्यांनी बँकेची सी. ए. आय. टी. बी. ची परिक्षा पूर्ण केली आणि बढती साठी पात्र ठरल्या. त्यांना बढतीची अपेक्षा होती म्हणून त्यांनी अधिकारी

पदासाठी अर्ज केला परंतु बढती मिळाली नाही कारण त्यांना लेखी परिक्षेमध्ये कमी गुण होते. त्यांची त्यांच्या मूळ गावी बदली झाली. 2002 मध्ये त्यांनी परत बँक अधिकारी या पदाकरिता बढतीसाठी अर्ज केला परंतु यश मिळाले नाही. त्यांनी आता कर्मचारी संघटनेचे काम सुरू केले आणि त्यांची स्थानिक शाखेच्या अध्यक्ष म्हणून निवड झाली. त्यांनी सभासदांचे बरेचरे प्रश्न सोडविल्यामुळे त्यांच्या शाखेचे बहुसंख्य कर्मचारी त्यांच्या संघटनेचे सभासद बनले. तेव्हा पासून बँक व्यवस्थापनाच्या दृष्टीने त्या एक अडचण बनल्या.

2005 मध्ये परत 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 गेले. वस्तुतः त्यांना बढती नाकारली गेली त्याचे कारण त्यांच्या शाखा व्यवस्थापकाने दिलेला त्यांच्या बाबतचा गोपनीय अहवाल या मध्ये त्या कर्मचारी संघाचे काम करतात याचा उल्लेख होता.

यानंतर श्रीमती केतकर यांनी असे ठरविले की या पुढे बढतीसाठी अर्ज करावयाचा नाही आणि संघटनेच्या कामाकडेच जास्त लक्ष केंद्रित करायचे, त्यांनी त्यांचा आता खाजगी व्यवसाय सुरू केला तसेच अन्य व्यवसाय समूहाच्या ठेवी अन्य बँकात वळवायला सुरवात केली.

2006 मध्ये विकास बँकेच्या व्यवस्थापनाने त्यांना बढती देण्याचे ठरविले. त्यांच्या शाखेच्या नविन व्यवस्थापकाने केलेल्या शिफारशी वरून त्यांना बढती दिली गेली व तसे नियुक्तिचे पत्र दिले गेले परंतु दुरदैवाने त्यांनी ती बढती घेण्याचे नाकारले.

प्रश्न :-

[25]

- अ) वरील केसचे विश्लेषण करा.
- ब) श्रीमती केतकर यांनी बढती घेण्याचे का नाकारले?
- क) बँकेच्या व्यवस्थापनाबद्दल तुमचे काय मत आहे?



Total No. of Questions : 4]

SEAT No. :

P4869

[Total No. of Pages : 7

[5159]Ext.-617

M.Com.

CO-OPERATION AND RURAL DEVELOPMENT

Co-operatives and Rural Banking System

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

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 a brief outline of present situation of NPA in rural credit co-operatives in India. What are the causes of increasing NPA? **[14]**

OR

Describe in detail the schemes of advances to priority sector.

Q2) Explain the progress and problems of MSC Bank. **[14]**

OR

Evaluate the role of MSC Bank in co-operative movement in Maharashtra.

Q3) a) Explain the functions of National Federation of state co-operative Banks. **[7]**

b) Explain the problems of NABARD. **[7]**

OR

a) State the brief history of NABARD.

b) State the role of RBI in co-operative credit.

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

a) Objectives of National Federation of state co-operative Banks.

b) Kisan credit Card.

c) Objectives of MSC Bank.

d) Organisation structure of NABARD.



P.T.O.

Total No. of Questions : 4]

P4869

[5159]Ext.-617

M.Com.

CO-OPERATION AND RURAL DEVELOPMENT

Co-operatives and Rural Banking System

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) भारतातील ग्रामीण सहकारी पतसंस्थामधील निष्क्रिय मालमत्तेच्या सद्यस्थितीचा थोडक्यात आढावा घ्या वाढत्या निष्क्रिय मालमत्तेची कारणे कोणती आहेत? [14]

किंवा

प्राधान्यक्रम क्षेत्र अग्रिमे योजनाचे सविस्तर वर्णन करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी बँकेची प्रगती व समस्या स्पष्ट करा. [14]

किंवा

महाराष्ट्राच्या सहकारी चळवळी मधील महाराष्ट्र राज्य सहकारी बँकेच्या भूमिकेचे मुल्यमापन करा.

प्रश्न 3) अ) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची कार्ये स्पष्ट करा. [7]

ब) नाबार्डच्या समस्या स्पष्ट करा. [7]

किंवा

अ) नाबार्डचा इतिहास थोडक्यात सांगा.

ब) सहकारी पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका सांगा.

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

अ) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दिष्ट्ये

ब) किसान क्रेडीट कार्ड

क) महाराष्ट्र राज्य सहकारी बँकेची उद्दिष्ट्ये

ड) नाबार्डची संघटन रचना



Total No. of Questions : 3]

P4869

[5159]Ext.-617

M.Com. (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT

Case Studies in Co-operation and Rural Development

(2013 Pattern)

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt any two of the questions.*
- 2) *All questions carry equal marks.*

Q1) Laxmi co-operative Bank with its head office, 6 regional offices and 30 branches at district places working with 1500 employees.

Shri Kulkarni Managing Director of the bank, Once voiced an idea setting up a staff training centre in the Bank's head office. The idea become a topic of discussion should be set up such a centre or continue. to rely on external training agencies. The M.D. had even visualized the hirizeg out of the training services of the bank appointed faculty to other co-operatives banks. So as to make the training centre as a profit centre within the Bank Shri more the bank's Executive Director Incharge of the Human Resources Management (HRM) and who was responsible for the training of the employees, through in favour of the idea, However. Wordered whether his department should be run as peripheral business activity of the bank or should in concentrate exclusively on training of their own employees, clear opinion was not given by the employees

Questions :-

- a) Should the Bank Set Up its own training centre or continue with the already existing external training system?
- b) Should the bank use its own training centre to train the employee of other co-operative Banks.

Q2) Mr. Patil was an operator in a co-operative manufacturing company. He was in the company for more than 7 years. A matriculate, fair complexion good height and physique soft spoken Always putting on a smile are some of the personal details of Mr. Patil he was drawing Rs. 10,000 p.m. in 2,000 and by his hard work, sincerity and honesty he was quickly promoted in 2002 on salary of Rs. 1,00,000 p.m. in highly skilled category.

On 12th March 2002, where he was working in the first shift, he committed a mistake which involved a production loss of Rs. 1,00,000 to the company. The production manager held him responsible for the loss and asked personnel officer, what action should be taken. personnel officer said, "We will dismiss him "Production Manager said. "No he is very good at work very sincere This was the only mistake done by him. I don't know how it could happen" personnel officer called Patil and asked him questions Mr. Patil admitted his mistake in writing and requested the management not to terminate his service but to excuse him. The personnel officer dismissed him from services Mr. Patil preferred an appeal to the general manager.

Answer the following questions :

- a) Give your decision on the appeal with reasons, assuming that you are the general manager.
- b) Analyse the case and give the solution.

Q3) Mr. Gaikwad, Branch Manager of Godavari Urban Co-operative Bank is facing the following problems.

- a) One newly appointed employee Mr. Devidas always remain absent giving reason of illness. He is very avogant.
- b) Sudhakar is a peon. His efficiency has become less. Reason is his habit of drinking alcohol.
- c) Mr. Deshpande is an Accountant. He always forgets. In last 6 months, many times he failed to sent returns to head office because of lack of communication.
- d) Mr. Bhave is loan officer. He makes bad use of non-officers of his bank. He taken bribe from members for sanction of loan.

Questions.

- i) Mr. Gaikwad wants to solve above problems. Discuss how to solve them.
- ii) Suggest the steps should be taken against Sudhakar.
- iii) How would you help Mr. Deshpande.
- iv) What to do about Mr. Bhave.



Total No. of Questions : 3]

P4869

[5159]Ext.-617

M.Com. (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT
Case Studies in Co-operation and Rural Development
(2013 Pattern)
(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :- 1) कोणतेही दोन प्रश्न सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) लक्ष्मी सहकारी बँक ही एक आघाडीची नागरी सहकारी बँक आहे. तीचे मुख्य कार्यालय 6 प्रादेशिक कार्यालये आणि 30 शाखा जिल्ह्याच्या ठिकाणी कार्यरत आहेत. बँकेत एकूण 1500 कर्मचारी आहे.

श्री कुलकर्णी हे बँकेचे व्यवस्थापकीय संचालक आहेत. त्यांना बँकेच्या मुख्यकार्यालयात कर्मचारी प्रशिक्षण विभाग सुरू करण्याची कल्पना सूचली सदर कल्पना लगेचच एक चर्चेचा विषय बनली बँकेत प्रशिक्षण सुरू करावा किंवा नेहमीच्या बाह्य प्रशिक्षण केंद्राची सेवा सुरू ठेवावी हाच चर्चेचा विषय होता. बँकेच्या प्रशिक्षण विभागात शिक्षकांची नियुक्ती करून त्यांची सेवा इतर सहकारी बँकानाही फी आकारून देऊन प्रशिक्षण विभाग एक बँकेचाच नफा मिळवून देणारे केंद्र असावे असा दृष्टीकोन बँकेच्या व्यवस्थापकीय संचालकांचा आहे. श्री. मोरे हे कार्यकारी संचालक आहेत, तसेच बँकेचा मनुष्यबळ संसाधन व्यवस्थापनाचे प्रमुख आहेत. कर्मचाऱ्यांना प्रशिक्षण देण्याची जबाबदारी त्यांची आहे. परंतु त्यांनी आश्चर्य व्यक्त केले, कि त्यांच्या विभागाने प्रशिक्षण हा बँकेच्या विशेष व्यवसायिक उपक्रम चालवावा की त्यांच्या विभागाने केवळ स्वतःच्या कर्मचाऱ्यांना प्रशिक्षण देण्याचे काम करावे? याबाबत कर्मचाऱ्यांनी आपले स्पष्ट मत दिले नाही.

प्रश्न :-

- अ) बँकेने स्वतःच्या प्रशिक्षण केंद्र सुरू केले पाहिजेत का? सद्द्या अस्तित्वात असलेले बाह्य प्रशिक्षण पध्दती सुरू ठेवावी.
- ब) बँकेने स्वतःच्या प्रशिक्षण केंद्राच्या उपयोग इतर सहकारी बँकांच्या कर्मचाऱ्यांना प्रशिक्षण देण्यासाठी करावाच काय?

प्रश्न 2) श्री पाटील हे एका रसायन उद्योगामध्ये तंत्रज्ञ या पदावर होते. ते कंपनीत सात वर्षांपेक्षा जास्त काळ कार्यरत होते. ते मॅट्रिक उतीर्ण, गौर वर्ण, उत्तम उंची आणि शरीर यष्टी, मितभाषी-स्मित वदनी ही पाटील यांची व्यक्तीमत्वाची काही ठळक वैशिष्ट्ये होत. ते जेव्हा 2000 साली सेवेत रुजू झाले त्यावेळी त्यांना 10,000 मासिक वेतन मिळत असे. कठोर परिश्रमाची क्षमता सचोटी आणि प्रामाणिकपणा या त्यांच्या गुणामुळे त्यांना त्वरीत बढती मिळाली व त्यांची नेमणूक 1,00,000 रू. मासिक वेतनावर उच्च कौशल्याच्या परावर करण्यात आली.

दि 12 मार्च, 2002 साली ते पहिल्या पाळीत काम करीत असतांना त्यांच्याकडून झालेल्या एका चूकीमुळे कंपनीचे एकूण 1,00,000 रू.चे उत्पादनातील नुकसान झाले. उत्पादन व्यवस्थापकाने त्यांना त्या नुकसानीबद्दल जबाबदार धरले आणि मनुष्यबळ आधिकाऱ्यास त्यांच्या विरुद्ध कारवाई करण्यासंदर्भात विचारण करण्यात आली. मनुष्यबळ आधिकाऱ्याने त्यांना कामवरून कमी करू असे सांगितले. उत्पादन व्यवस्थापकाने त्यास नकार दिला आणि ते कामात अतिशय तरबेज व प्रामाणिक आहेत. असे सांगितले त्यांच्या हातून घडलेली ही एकमेव चूक असून ती कशी झाली. हे त्यांनाच कळत नाही. असे सांगितले

मनुष्यबळ आधिकाऱ्याने पाटील यांना बोलावून त्यांना प्रश्न विचारले त्यावर श्री पाटील यांनी आपली चूक लेखीस्वरूपात मान्य केली. आणि आपल्याला सेवामुक्त नकरता क्षमा करावी अशी व्यवस्थापनाला विनंती केली.

मनुष्य बळ आधिकाऱ्याने अखेर त्यांना सेवा मुक्त केलेच श्री पाटील यांनी प्रमुख व्यवस्थापकाकडे याचिका दाखल केली.

प्रश्न :-

- अ) तुम्ही प्रमुख व्यावस्थापक आहात असे गृहीत धरून तुम्ही तुमचा या याचिकेवरील निर्णय कारणासहित द्या.
- ब) वरील समस्येचे विश्लेषण करा व त्यावर उपाय सांगा.

प्रश्न 3) श्री गायकवाड हे गोदावरी अर्बन को-ऑपरेटिव्ह बँकेचे शाखा व्यवस्थापक असून खालील समस्यांना तोंड देत आहे.

- अ) नवीन नियुक्ती केलेल्या कर्मचाऱ्यांपैकी एक कर्मचारी देवीदास नेहमी गैरहजर राहतो. आजारपण हे त्याच्या गैरहजेरीचे कारण सांगत असतो.
- ब) सुधाकर हा शिपाई आहे. त्याची कार्यक्षमता अलीकडे फार कमी झाली आहे. त्याचे कारण त्याला पुर्वीपासून दारुचे व्यसन आहे. तो अतिशय उद्दामपणे वागतो.

- क) श्री देशपांडे हे लेखापाल असून कार्यक्षम आहे परंतु विसराळू आहेत. गेल्या सहा महीन्यात त्यांनी मुख्य कार्यालयाला माहिती पाठविलीच नाही कारण त्यांच्या संदेशवहनात दोष आहेत.
- ड) श्री भावे कुशल कर्ज अधिकारी आहेत. परंतू बँक पदाधिकाऱ्यांच्या ओळखीचा अनिष्ट फायदा ते घेत आहेत. सभासदांकडे कर्ज मंजूरीसाठी तो पैसे मागतो.

मुल्यमापनासाठी प्रश्न :-

- i) श्री गायकवाड यांना वरील प्रश्न सोडवायचे आहेत ते कसे सोडविता येतील, चर्चा करा.
- ii) श्री. सुधाकर यांची वर्तणूक सुधारण्यासाठी उपाय सूचवा.
- iii) श्री देशपांडे यांना तुम्ही कशी मदत करू शकता.
- iv) श्री भावे यांच्या बाबतीत काय केले पाहिजे.



Total No. of Questions : 3]

SEAT No. :

P3715

[Total No. of Pages : 6

[5159] Ext.-618
M.Com. (Semester - III)
ADVANCED BANKING AND FINANCE
International Finance (Group - G)
(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 indicates full marks.*

Q1) What is International Banking? Explain the different types of International Banking offices. **[15]**

OR

Explain the objectives and Functions of International Bank for Reconstruction and Development (IBRD)

Q2) Explain the following : **[15]**

- i) Currency pegging.
- ii) Bank for International settlement (BIS)

OR

What are International Debt market? Explain the procedure for issue of foreign Bands. Euro Bonds and Global Bonds.

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

- i) Americal Depository Receipts and Global Depository Receipts (ADR and GDR).
- ii) Convertible currency
- iii) BRICS
- iv) Fixed Exchange Rate

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Total No. of Questions : 3]

P3715

[5159] Ext.-618

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance (Group - G)

(2013 Pattern) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकींगच्या वेगवेगळ्या कार्यालयांचे प्रकार स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय पुनर्रचना आणि विकास बँकेची उद्दिष्टे आणि कार्ये स्पष्ट करा.

प्रश्न 2) खालील बाबी स्पष्ट करा. [15]

- i) चलन पेगींग
ii) आंतरराष्ट्रीय सेटलमेंटस् बँक

किंवा

आंतरराष्ट्रीय कर्ज बाजार म्हणजे काय? परकीय बॉण्डस् युरोबॉण्डस् आणि ग्लोबल बॉण्डस् प्रस्तुत करण्याची प्रक्रिया स्पष्ट करा.

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

- i) अमेरिकन डिपॉझिटरी रिसीटस् आणि ग्लोबल डिपॉझिटरी रिसीटस्
ii) परिवर्तनीय चलन
iii) ब्रीक्स
iv) स्थिर विनिमय दर

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Total No. of Questions : 3]

P3715

[5159] Ext.-618

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

ADVANCED BANKING AND FINANCE

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

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Mr. Anand purchases a demand draft of Rs. 5000/- From Bank of India Pune on chakan Branch in favour of Mr. Bhaskar. The draft is lost in transit before reaching to payee. After one week Mr. Anand comes to pune Branch and reports above to bank. He demand a duplicate draft. **[25]**

- i) Can bank issued a duplicate draft?
- ii) What steps can be taken by bank to protect bank interest?
- iii) Customer PAN Number is necessary to issue duplicate draft?
- iv) Without PAN Number maximum how many rupees draft will issue by Bank?
- v) Reporting to bank about lost draft is necessary?

Q2) Mr. Nitin approach to state Bank of India for opening current Account. **[25]**

Give your comment in following situations.

- i) Is state Bank of India allowed to open current Account of Mr. Nitin?
- ii) What is KYC Norm?
- iii) Is it necessary to state Bank of India to followed KYC norms while opening current Account?
- iv) Which precautions should be taken by state Bank of India while opening public Ltd. Companies current Account?
- v) What is the difference between saving bank Account and current Account?

Q3) Mr. Vikas hires a safe Deposit Locker provided by Axis Bank. In this regard answer the following questions. **[25]**

- i) What is the difference between safe custody and safe deposit Locker?
- ii) can private Bank like Axis bank provide safe Deposit Locker facility?
- iii) Can Mr. Vikas hire a locker in joint names with his wife?
- iv) What is the procedure followed regarding safe deposit Locker Transactions?
- v) Is saving Account in Axis bank is necessary for hiring safe deposit locker in Axis bank?



Total No. of Questions : 3]

P3715

[5159] Ext.-618

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

ADVANCED BANKING AND FINANCE

Case studies in Banking and Finance (Group - G)

(2013 Pattern) (Special Paper - VIII)

(मराठी रूपांतर)

[एकूण गुण : 50

- सूचना :- 1) खालील दिलेल्या तिन उदाहरणांन पैकी कोणतेही दोन उदाहरणे सोडवा.
2) सर्व उदाहरणांना समान गुण आहेत.
3) उजवीकडील अंक प्रश्नांची पूर्ण गुण दर्शावितात.
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) श्री आनंद यांनी श्री भास्कर यांच्या नावावर रु 5000/- चा मागणी रोखा बँक ऑफ इंडियाच्या पुणे शाखेतून चाकन शाखेवर खरेदी केलेला होता हा मागणी रोखा प्राप्तक त्यकिडे पोहचण्यापूर्वीच रस्त्यात गहाळ झाला. एक आठवड्यानंतर श्री आनंद यांनी पुणे शाखेत जाऊन हारविलेल्या मागणी रोख्याची माहिती दिली. त्यांनी मागणी रोख्याची खरी नक्कल भागीतली? [25]

- बँक मागणी रोख्याची खरी नक्कल देईल?
- बँक आपले हित साध्य करण्यासाठी कोणती काळजी घेईल?
- खातेदारांचा PAN क्रमांन मागणी रोख्याची खरी नक्कल देण्यासाठी आवश्यक आहे?
- PAN क्रमांका शिवल बँक जास्तीत जास्त किती रुपयाचा मागणी रोख देऊ शकते?
- हारविलेल्या मागणी रोख्याची बँकेला माहिती देणे गरजेचे आहे?

प्रश्न 2) श्री नितीन यांनी चालू खाते डघडण्यासाठी स्टेट बँक ऑफ इंडिया बरोबर संपर्क साधला पुढील परिस्थितील आपले स्पस्टीकरण द्या. [25]

- श्री नितीन यांना चालू खाते डघडण्यासाठी स्टेट बँक ऑफ इंडिया परवानगी देईल?
- KYC (के. वाय. सी) तत्व म्हणजे काय?
- चालू खाते उघडतांना स्टेट बँकेचे के.वाय्. सी. (KYC) तत्व वाळणे आवश्यक आहे का?
- सार्वजनिक मर्यादित कंपनीचे चालू खाते उघडतांना स्टेट बँक ऑफ इंडियाचे कोणती काळजी घ्यावी?
- चालू खाते व बचत बँक खात्यातील फरक सांगा.

प्रश्न 3) श्री विकास यांनी अॅक्सीस बँकेकडून सुरक्षीत ठेव कक्ष भाड्याने घेतला आहे. या संदर्भात पुढील पश्नांची उत्तरे द्या. [25]

- i) सुरक्षित ताबा व सुरक्षित ठेव कक्ष यातील फरक सांगा.
- ii) अॅक्सीस बँके सारखी खाजगी क्षेत्रातील बँक सुरक्षीत ठेव कक्षाची सुविधा देऊ शकते?
- iii) श्री विकास त्यांच्या पत्नी बरोबर संयुक्त नावाने सुरक्षित ठेव कक्ष भाड्याने घेऊ शकतात?
- iv) सुरक्षित ठेव कक्षातून व्यवहार करतांना कोणती पद्धती वापरली जाते?
- v) अॅक्सीस बँकेत सुरक्षीत ठेव कक्ष भाड्याने घेण्यासाठी बचत खाते आसणे आवश्यक आहे?

