

Total No. of Questions : 5]

SEAT No. :

P3716

[Total No. of Pages : 6

[5159] - Ext. - 1001

M.Com. (Part - I)

**MANAGEMENT ACCOUNTING AND FINANCIAL  
ANALYSIS AND CONTROL  
(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Following are the ratios in respect of financial year 2016-17

Debtors Turnover Ratio	4 times
Creditors Turnover Ratio	8 times
Capital Turnover Ratio	2 times
Stock Turnover Ratio	8 times
Fixed Assets Turnover Ratio	8 times
Gross Profit during the year 2016-17	Rs. 1,00,000/-
Reserves and Surplus	Rs. 35,000/-
Closing Stock is more by Rs. 20,000/- than the Opening Stock.	
Gross profit Ratio	25%

There are no Long Term Liabilities towards the outsiders.

You are required to prepare Balance Sheet as on 31<sup>st</sup> March, 2017 with as much details as possible. [20]

OR

What is Management Accounting? Explain its nature, scope, advantages and limitations. [20]

**P.T.O.**

**Q2)** Following are Balance Sheets as on 31<sup>st</sup> March, 2016 and 31<sup>st</sup> March, 2017.

Balance Sheets as on 31<sup>st</sup> March, 2016 and 31<sup>st</sup> March, 2017

Liabilities	31-3-16 Amount in Rs.	31-3-17 Amount in Rs.	Assets	31-3.16 Amount in Rs.	31-3-17 Amount in Rs.
Equity Share Capital	6,00,000	8,40,000	Land and Building	3,00,000	5,00,000
Share Premium	60,000	80,000	Plant & Machinery	2,00,000	3,00,000
General Reserve	36,000	54,000	Furniture	1,00,000	80,000
Profit and Loss A/c.	1,17,000	1,25,200	Stock	2,40,000	3,00,000
8% Debentures	–	2,40,000	Debtors	1,72,000	4,12,000
Provision for Taxation	60,000	70,000	Cash	21,000	87,200
S. Creditors	2,00,000	3,00,000	Formation Expenses	40,000	10,000
			Discount on issue of Debentures	–	20,000
	10,73,000	17,09,200		10,73,000	17,09,200

Other Information :

- Land and Building and Machinery are depreciated by 10% and Furniture by 20%.
- During the year a machine costing Rs. 50,000/- having depreciated by 60% was sold at 10% loss.
- A building having book value of Rs. 1,00,000/- was demolished and a new building was constructed in its place.
- Taxes paid during the year are Rs. 50,000/- and interim dividend paid Rs. 30,000/-
- 8% Debentures were issued at 8.33% discount on 1<sup>st</sup> January, 2017 on which interest is payable half yearly on 30<sup>th</sup> June and 31<sup>st</sup> December every year.

You are required to prepare Funds Flow Statement with necessary working notes. **[20]**

OR

Moon Ltd. sells its products on a gross profit of 20% on sales. The following information is extracted from its annual accounts for the year ended 31<sup>st</sup> March, 2017.

Particulars	Amount in Rs.
Sales at 3 months credit	20,00,000/-
Raw Material	6,00,000/-
Wages paid: 15 days in arrears	4,80,000/-
Manufacturing Expenses paid : One month in arrears.	6,00,000/-
Administrative Expenses paid : One month in arrears	2,40,000/-
Sales Promotion Expenses payable Half yearly in advance.	1,00,000/-
Income Tax payable quarterly – Last instalment falls due in 2018	2,00,000/-

The Company enjoys one month's credit from the suppliers of raw materials and maintains two months stock of raw materials and one and half months stock of finished goods. Cash balance is maintained at Rs. 50,000/-

Assuming a 10% margin for contingencies find out the working capital requirement. [20]

**Q3)** Star Limited is considering the purchase of a new machine. Two alternatives are available having cost price of Rs. 8,00,000/- each. The following inflows are expected during the five years of life.

Cash inflows during five years

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

The company is expecting 10% return on its capital. The net present value of Re 1 @ 10% are as under -

YEAR	DISCOUNT FACTOR@10%
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

You are required to appraise the proposals on the basis of : [20]

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

OR

What is Cash Budget? What are the methods of preparation of Cash Budgets? [20]

**Q4)** The standard material cost for 100 kg of Chemical D is made up of : [20]

Chemical A - 20 Kg @ Rs. 120/- per kg.

Chemical B - 50 kg @ Rs. 80/- per kg.

Chemical C - 55 kg @ Rs. 200/- per kg.

In a batch, 500 kg of Chemical X is produced from a mix of :

Chemical A - 90 kg @ Rs. 100/- per Kg.

Chemical B - 280 kg @ Rs. 100/- per kg.

Chemical C - 305 kg @ Rs. 180/- per kg.

You are required to calculate —

- a) Material Cost Variance.
- b) Material Price Variance.
- c) Material Usage Variance.
- d) Material Mix Variance.
- e) Material Yield Variance.

OR

The following particulars are obtained from the records of a factory manufacturing two Products - Product A and Product B.

Particulars	Product A (Cost Per Unit in Rs)	Product B (Cost Per Unit in Rs.)
Selling Price	500/-	1,200/-
Material Cost @ Rs. 50/- per Kg.	150/-	500/-
Direct Wages @ Rs. 40/- per hour	160/-	240/-
Variable Overheads	40/-	160/-

Total Fixed Costs are Rs. 2,50,000/-.

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

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

If available labour hours are 15,000 hours only and maximum sale of each product is 2,000 units only, find out the most profitable sales mix and profit from it. [20]

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

**[20]**

- a) Tools of Financial Analysis.
- b) Responsibility Accounting.
- c) Cost of Capital.
- d) Labour Variance.



Total No. of Questions : 5]

SEAT No. :

P3717

[Total No. of Pages : 4

[5159]Ext. - 1002

M.Com. (Part - I)

**(102A): STRATEGIC MANAGEMENT  
(2015 Pattern)**

*Time : 3 Hours]*

*[Total Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define Strategic Management. Explain characteristics and dimensions of Strategic Management. **[20]**

OR

What is 'External Business Environment'? Explain various factors of External Business Environment to be evaluated in Strategic Analysis.

**Q2)** Define 'Strategic planning'. State the stages involved in the Strategic planning process. State the importance of Strategic planning. **[20]**

OR

What is 'Strategy Implementation'. Explain key issues in the Strategy Implementation.

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

OR

What is 'Human Resource Strategy'? Explain the process of acquisition of Human Resources.

**P.T.O.**

**Q4)** What is 'Production Strategy'? Explain need and importance of formulation of production strategy. **[20]**

OR

What is 'Marketing Strategy'? Explain the Strategy Formulation process in the area of marketing.

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

- a) Components of Strategic Management.
- b) SWOT Analysis.
- c) Need of Merger.
- d) Total Quality Management.
- e) Research and Development strategy.
- f) Strategic Financial Decision.





Total No. of Questions : 5]

P3717

[5159]Ext. - 1002

M.Com. (Part - I)

(102A): STRATEGIC MANAGEMENT  
(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.  
2) उजवीकडील संख्या एकूण गुण दर्शवितात.  
3) संदर्भाकरीता मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) व्यूहरचनात्मक व्यवस्थापन या संकल्पनेची व्याख्या लिहा. व्यूहरचनात्मक व्यवस्थापनाची वैशिष्ट्ये व व्याप्ती स्पष्ट करा. [20]

किंवा

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

प्रश्न 2) व्यूहरचनात्मक नियोजनाची व्याख्या लिहा. व्यूहरचनात्मक नियोजन प्रक्रियेमध्ये समाविष्ट होणारे विविध टप्पे स्पष्ट करा. आणि व्यूहरचनात्मक नियोजनाचे महत्व स्पष्ट करा. [20]

किंवा

व्यूहरचनात्मक अमलबजावणी म्हणजे काय? व्यूहरचनात्मक अमलबजावणीतील मुख्य प्रश्नांचे स्पष्टीकरण द्या.

प्रश्न 3) वित्तीय व्यूहरचना म्हणजे काय? वित्तीय व्यूहरचनेची गरज आणि उद्देश स्पष्ट करा. [20]

किंवा

मानवी संसाधन व्यूहरचना म्हणजे काय? मानवी संसाधन प्राप्त करण्याची प्रक्रीया स्पष्ट करा.

प्रश्न 4) उत्पादन व्यूहरचना म्हणजे काय? उत्पादन व्यूहरचना सूत्रीकरणाची गरज व महत्व स्पष्ट करा.[20]

किंवा

विपणन व्यूहरचना म्हणजे काय? विपणन व्यूहरचना सूत्रीकरणाची प्रक्रिया स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार) [20]

- अ) व्यूहरचनात्मक व्यवस्थापनाचे घटक
- ब) स्वाॅट विश्लेषण
- क) एकत्रीकरणाची गरज
- ड) एकुण गुणवत्ता व्यवस्थापन
- इ) संशोधन व विकास व्यूहरचना
- फ) व्यूहरचनात्मक वित्तीय निर्णय



Total No. of Questions : 5]

SEAT No. :

**P3718**

[Total No. of Pages : 4

**[5159] - Ext. - 1003**

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

**(102B): INDUSTRIAL ECONOMICS**

**(2015 Pattern) (Compulsory)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain nature and scope of industrial economics.

**[20]**

OR

Explain factors influencing industrial location.

**Q2)** Explain measures adopted by the Indian Government to improve Industrial productivity.

**[20]**

OR

Write measures adopted by the Indian Government to improve Industrial efficiency.

**Q3)** Explain role and problems of Private sector Enterprises.

**[20]**

OR

Write causes and effects of Industrial Imbalance.

**P.T.O.**

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

OR

Explain Alfred Webers theory of Industrial location.

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

- a) Relationship between Industrial Development and Economic Development.
- b) Measurement of Industrial Productivity.
- c) Measurement of Industrial Efficiency.
- d) Measures to reduce Industrial Imbalance.



Total No. of Questions : 5]

P3718

[5159] - Ext. - 1003

M.Com. (Part - I)

(102B): INDUSTRIAL ECONOMICS

(2015 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) औद्योगिक अर्थशास्त्राचे स्वरूप आणि व्याप्ती स्पष्ट करा. [20]

किंवा

औद्योगिक स्थाननिश्चितीवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 2) औद्योगिक उत्पादकता वाढविण्यासाठी भारत सरकारने केलेले उपाय स्पष्ट करा. [20]

किंवा

औद्योगिक कार्यक्षमता सुधारण्यासाठी भारत सरकारने केलेले उपाय लिहा.

प्रश्न 3) खाजगी क्षेत्रातील उपक्रमाची भूमिका आणि समस्या स्पष्ट करा. [20]

किंवा

औद्योगिक असमतोलाची कारणे आणि परिणाम लिहा.

प्रश्न 4) मध्यम उपक्रमाची भूमिका आणि समस्या स्पष्ट करा.

[20]

किंवा

आल्फ्रेड वेबरचा औद्योगिक स्थान निश्चितीचा सिध्दांत स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

अ) औद्योगिक विकास आणि आर्थिक विकास या मधील परस्पर संबंध

ब) औद्योगिक उत्पादकतेची मापने

क) औद्योगिक कार्यक्षमतेची मापने

ड) औद्योगिक असमतोल कमी करण्यासाठीचे उपाय



Total No. of Questions :6]

SEAT No. :

P4871

[Total No. of Pages : 7

**[5159]Ext.1004**  
**M.Com. (Part - I)**  
**ADVANCED ACCOUNTING AND INCOME TAX**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks :100*

*Instructions to the candidates:*

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

**Q1)** Write short notes on (any 3)

**[15]**

- a) IndAS
- b) Methods of valuation of Goodwill
- c) Finance Lease
- d) IFRS
- e) Price earning method of valuation of shares

**Q2)** H.Ltd acquired 8,000 shares of Rs.10 each in S Ltd on 31.03.2015 the summarized Balance Sheets of the two companies as on that date were as follows:

**[20]**

Balance Sheet as on 31.03.2015

<b>Liabilities</b>	<b>X Ltd</b>	<b>Y Ltd</b>	<b>Assets</b>	<b>H Ltd</b>	<b>S Ltd</b>
Share Capital			Fixed Assets	1,50,000	1,44,700
of Rs. 100 each -	3,00,000		Investments	1,70,000	
of Rs. 10 each		1,00,000	(shares in S Ltd at cost)		
General Reserve	30,000	5,000	Loan to H Ltd		3,000
Capital Reserve		55,000	Bills receivable	1,200	
Profit and Loss A/c	38,200	18,000	(including Rs 200 from S Ltd)		
Loans from S Ltd	2,100		Bank Balance	27,000	20,000
Bills payables		1,700	Stock	22100	12,000
(included Rs.500 to H Ltd)	3,70,300	1,79,700		3,70,300	1,79,700

**P.T.O.**

(Note on Balance Sheet of H Ltd : Contingent liability for bills discounted Rs.1,000)

- a) S. Ltd made a bonus issue of one share for every two shares held, reducing the Capital Reserve equivalently but the transaction is not shown in the above Balance Sheet
- b) Interest receivable Rs.100 in respect of the loan due by H Ltd to S Ltd has not been credited in the accounts of S Ltd.
- c) H Ltd remitted Rs.1,000 to S Ltd in part payment of loan on 30<sup>th</sup> March, 2015 but the same has not been received by S Ltd up to 31<sup>st</sup> March 2015.

Prepare consolidated Balance Sheet

OR

a) The Balance Sheet of AMP Ltd as on 31.03.2015:

[10]

Liabilities	Amt (Rs)	Assets	Amt (Rs)
1,000, 6% Pref shares of Rs 100	1,00,000	Fixed Assets	
each fully paid		Machinery	1,90,000
2,000, Equity shares of Rs 100	2,00,000	Furniture	10,000
each fully paid		<b>Current Assets</b>	
2,000 Equity shares of Rs.100	1,50,000	Stock	1,20,000
each fully paid		Debtors	2,40,000
Loan-Bank (Secured on stock)	1,00,000	Cash at Bank	50,000
<b>Current Liabilities &amp; Provisions</b>		<b>Misc. Expenditure</b>	
Creditors	3,50,000	P&L Account	3,00,000
Income Tax Payables	10,000		
	9,10,000		9,10,000



The company went into liquidation on 01.04.2015. The assets were realized as follows:

	Amt (Rs.)
Machinery	1,66,000
Furniture	8,000
Stock	1, 10,000
Debtors	2,30,000
Liquidation expenses	4,000

The liquidators are entitled to a commission at 2% on amount paid to unsecured creditors. Calls on partly paid shares were made but the amount due on 200 shares was found to be irrecoverable. Prepare Liquidator's Statement of Account.

b) Following is the Balance Sheet of AYM Ltd, as at 31.03.2015 Balance Sheet as on 31.03.2015 [10]

Liabilities	Amt(Rs)	Assets	Amt (Rs)
<b>Share Capital</b>		Land& Building	8,00,000
10,000 shares of Rs. 100 each	10,00,000	Plant & Machinery	7,00,000
Reserve fund	6,00,000	Goodwill	2,00,000
Depreciation fund on Plant & Mach.	50,000	Patent Rights	1,75,000
Workmens Accident Compensation	25,000	Stock	1,00,000
Fund (estimated liability Rs.5,000)		Debtors	2,00,000
Employees Profit Sharing Fund	50,000	Less: Provision 20,000	
Staff Provident Fund	75,000	Investment	50,000
Sundry Creditors	70,000	Cash	15,000
5 % Debentures	2,00,000		
Proposed Dividend	1,50,000		
	22,20,000		22,20,000

Find out the intrinsic value of each share after taking into consideration the following;

- a) Depreciation Fund is in excess by Rs.10,000 than the amount of actual depreciation
- b) Debtors are all considered good
- c) Interest on debentures for half year is to be provided
- d) The market value of the assets is as under:
  - i) Stock in trade valued at cost is less by Rs.10,000 compared to its market value
  - ii) Value of patent right exceeds by Rs. 25,000
- e) Depreciation on the building Rs.50,000 has remained to be charged

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

<b>Calcutta H.O.</b>	<b>Amt (Rs)</b>	<b>Amt (Rs)</b>
	Debit	Credit
Capital		1,00,000
Fixed Assets	1,40,000	
Current Assets and Liabilities	88,000	49,000
Profit and Loss Account:		
Balance 1 <sup>st</sup> Jan 2000		67,000
Calcutta Profit for 2000		54,000
Mumbai Branch Account (1.1.2000)	66,400	
Remittance from Branch		30,000
Goods sent to Branch (at cost)	5,600	
	<b>3,00,000</b>	<b>3,00,000</b>

<b>Mumbai Branch</b>	<b>Amt (Rs) Debit</b>	<b>Amt (Rs) Credit</b>
Fixed Assets	36,500	
Current Assets and Liabilities	31,800	17,300
Head Office Account (1.1.2000)		66,400
Remittance to Head Office	32,000	
Goods from Head Office		5,150
Profit and Loss Account		11,450
	1,00,300	1,00,300

The Branch remitted Rs.2,000 cash to Head Office on 31.12.2000, and head office sent goods to the Branch of Rs.450 (at cost) on the same day, both are in transit. Write up the Branch Account in Head Office Ledger, the Head Office Account in Branch

Ledger. You are required to prepare a summarized Balance Sheet for the entire business.

**Q4) Write short notes (Any three) [15]**

- Residential Status of an Individual under Income Tax Act
- Advance Payment of Tax
- Gross Annual Value
- Deductions under Chapter VI- A of Income tax Act

**Q5) During the previous year 2016-17 Mr Manish (Age: 55 Year) is employed by a company situated at Pune. He gets the following benefits from his employer: [15]**

Basic Salary	43000	
Dearness Allowance	30% of Basic	(40% forming a part of retirement benefit)
Dearness Pay	12000	pm (not a part of retirement benefit)
Fixed Commission	10000	pm (not a a part of retirement benefit)
Commission	5% of turnover	(Monthly turnover Rs. 200000)
House Rent Allowance	16000	pm (Actual Rent Paid Rs. 20000 pm)
Employers Contribution to PF	7800	pm
Interest on PF	78000	@ 12%

Free Club Membership is provided by employer for which employer pays Rs. 6000 pm Calculate Taxable Salary of Mr. Manish for the Assessment Year 2017-18

**Q6)** Mr. Babulal submits you following particulars. Calculate the Tax Liability of Mr. Babulal for the assessment year 2017-18 **[20]**

Basic Salary	577200
Project Allowance	212000
Dearness Allowance	224800
Commission (2% on turnover)	120000
Gift by Employer	26800
House Rent Allowance (Rent Paid Rs. 1,80,000)	200000
Pension from former employer	353600
Royalty on Designs	24000
Interest on Post Office Saving Banks	31000
Profit from Business of Mushrooms	456000
Income from House property	208000
Insurance Premium on life insurance	248000
Capital Gain from sale of Land	280000
Tuition fees paid for son	90000
Medical Insurance premium	33000
Agricultural Income Received	300000

Car of 1 800 CC with driver provided for personal and official use the expenses are paid by employer.

OR

a) Mr. Gundgulkar has 2 residential houses as per following details **[10]**

<b>Particulars</b>	<b>House1</b>	<b>House2</b>
Municipal Valuation	350000	300000
Fare Rent	315000	380000
Actual Rent Received	Self-Occupied	360000
Municipal Taxes	12000	20000
Gardening Expenses	10000	9000
Electricity Expenses	3600	2800
Interest on Housing Loan	190000	192000

Calculate his income from house property for the assessment year 2017-18

b) Mr. Mahesh Purchased house property for Rs. 152000 on June 30, 1967. The following expenses are incurred by him for making addition! alternation to the house property **[10]**

- i) Cost of construction of first floor in 1975-76 Rs.220000
- ii) Cost of Construction of second floor in 1983-84 Rs.680000
- iii) Alternation/reconstruction of property in 1992-93 Rs.580000

Fair market value of the property on April 1,198 1 is Rs.9,00,000. The house property is sold by X on June 15,2016 for 1,99,00,000 (Expenses incurred on transfer Rs 20,000). Cost Inflation Index for Previous Year 1983-84 was 116, 1992-93 was 223 and 2016-17 was 1125. Calculate the Capital Gain of Mr. Mahesh for the assessment year 201 7-1 8.



Total No. of Questions : 5]

SEAT No. :

**P4872**

[Total No. of Pages : 4

**[5159]Ext.-1005**

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

**COMMERCIAL LAWS AND PRACTICES**

**Information System & E-Commerce Practices & Intellectual  
Property Laws**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define 'Information System'. Explain the major types of Information System. **[20]**

OR

Define 'E-Commerce' Explain the benefits of E-Commerce to Business and Society.

**Q2)** Explain the advantages and disadvantages of Intranet. **[20]**

OR

Explain the sales procedure with reference to E-Commerce

**Q3)** What is intellectual property? Explain the types of Intellectual property rights. **[20]**

OR

Explain the procedure for obtaining patents.

**P.T.O.**

**Q4)** Explain the authorities appointed for protection of Biodiversity. **[20]**

OR

Define 'Trade Marks'. Explain the procedure and effect of registration of trade marks.

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

- a) Controller of Patent
- b) Limitations of E-commerce
- c) Electronic payment systems
- d) Types of trade marks



Total No. of Questions : 5]

P4872

[5159]Ext.-1005

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

COMMERCIAL LAWS AND PRACTICES

Information System & E-Commerce Practices & Intellectual  
Property Laws

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

(मराठी रुपांतर)

वेळ : 3 तास ]

[एकूण गुण : 100

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

- 
- प्रश्न 1) 'माहिती पध्दती व्याख्या द्या. माहिती पध्दतीच्या मुख्य प्रकार स्पष्ट करा. [20]  
किंवा  
'इ-कामर्स व्याख्या द्या. इ-कामर्सचे व्यवसायाला आणि समाजाला होणारे फायदे स्पष्ट करा.
- प्रश्न 2) इन्ट्रानेटचे फायदे आणि तोटे स्पष्ट करा. [20]  
किंवा  
इ-कामर्स संदर्भातील विक्रीचे कार्यपध्दती स्पष्ट करा.
- प्रश्न 3) बौध्दीक संपदा म्हणजे काय? बौध्दीक संपदा अधिकाराचे प्रकार स्पष्ट करा. [20]  
किंवा  
पेटेंट मिळवण्याची प्रक्रिया स्पष्ट करा.
- प्रश्न 4) जैवविविध संपदा रक्षणासाठी नियुक्त केलेल्या विविध अधिकार मंडळे स्पष्ट करा. [20]  
किंवा  
व्यापार चिन्ह या संकल्पनाची व्याख्या द्या. व्यापार चिन्ह नोंदणी करण्याची प्रक्रिया आणि परिणाम स्पष्ट करा.



प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) पेटेंट नियामक
- ब) इ-कामर्सच्या मर्यादा
- क) इलेक्ट्रॉनिक पेमेंट सिस्टीम
- ड) व्यापार चिन्हांचे प्रकार



Total No. of Questions : 5]

SEAT No. :

**P4722**

[Total No. of Pages : 7

**[5159]Ext.-1006**

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

**ADVANCED COST ACCOUNTING AND COST SYSTEM**

**Advanced Cost Accounting  
(2015 Pattern) (Special Paper - I)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What do you mean by 'Elements of cost? Explain the various elements of cost. **[20]**

OR

How would you treat the following in cost Accounting?

- a) Waste
- b) Scrap
- c) Spoilage, and
- d) Defectives

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

- a) Inventory control.
- b) Merit Rating
- c) Accounting treatment of Depreciation in cost Accounts.
- d) Elements of Business precess Re-engineering.
- e) Productivity Vs. Efficiency.
- f) Features Job costing.

**P.T.O.**

**Q3)** A company has three production departments A, B & C and two service departments X & Y. The following data are extracted from the records of the company for the year 2016.

Particulars	₹
Rent and Rates	15,000
General Lighting	3,000
Indirect wages	7,500
Power	7,500
Depreciation on Machinery	25,000
Labour welfare expenses	15,000
Repairs to machinery	10,000
Municipal taxes	5,000
Stores overheads	10,000
Sundries	35,000

Following are further details which are also available :

Particulars	Total	A	B	C	X	Y
Direct Material (₹)	1,00,000	30,000	20,000	30,000	15,000	5,000
Direct wages (₹)	50,000	15,000	10,000	15,000	7,500	2,500
H.P. of machines used	150	60	30	50	10	-
Cost of Machinery (₹)	12,50,000	3,00,000	4,00,000	5,00,000	25,000	25,000
Floor space (sq. mtr.)	10,000	2,000	2,500	3,000	2,000	500
Light points (Nos.)	60	10	15	20	10	5
Production Hours		6,784	4,206	4,320		

The expenses of service departments are to be allocated as under.

Service Department	A	B	C	X	Y
X	20%	30%	40%	-	10%
Y	40%	20%	30%	10%	-

You are required to prepare :-

[20]

- Statement showing primary distribution of overheads.
- Statement showing secondary distribution of overheads by Repeated Distribution Method, and
- Compute overhead rate of production departments.

OR

- Product 'BXE' is obtained after it is processed through the three processes X, Y & Z. The following information is available for the month of March, 2016.

Particulars	Processes		
	X	Y	Z
Units introduced in the process	1000	-	-
Rate per unit of units introduced	₹ 8		
Cost of material	₹ 5,200	₹ 4,000	₹ 2,050
Direct wages	₹ 4,500	₹ 7,360	₹ 2,800
Production overheads	₹ 4,500	₹ 7,360	₹ 2,800
Normal Loss of Input	10%	20%	25%
Value of Scrap per unit	₹ 4	₹ 8	₹ 10
Output in units	900	680	540

You are required to prepare process Accounts.

[10]

- b) Uddan construction company got a contract in January, 2016. for the construction of a road. The contract price as per the agreement was ₹ 5,00,000. The following expenses incurred for the contract upto 31<sup>st</sup> December, 2016. [10]

	(₹)
Material issued to site	1,10,000
Direct wages	40,000
Direct Expenses	20,000
Plant purchased on 30 <sup>th</sup> June, 2016	1,00,000
Material in hand	5,000
Cost of uncertified work	2,000

Additional information :

- a) Depreciation to be charged on plant at 10% p.a.
- b) Other expenses to be charged at 20% of direct wages.
- c) Office overhead to be charged at 10% of works cost.
- d) The amount of work certified by the Engineer upto 31<sup>st</sup> December, 2016 was ₹ 3,00,000 and retention money being 20% of the amount of work certified.

Prepare a contract Account showing the amount of profit or loss to be transferred to profit and Loss Account.

- Q4) a)** What do you mean by ‘Accounting for Joint Products’? Explain the methods of accounting for joint products.

OR

What is ‘Integral Accounting System’? Explain features and advantages of Integral Accounting system. [10]

- b) A company has three production department and two service department. The primary distribution of overheads showed the following departmental totals :

Production Departments :

$$A = ₹ 7,550$$

$$B = ₹ 7,200$$

$$C = ₹ 9,650$$

Service Departments :

$$X = ₹ 4,625$$

$$Y = ₹ 1,575$$

The costs of service departments ‘X’ and ‘Y’ are to be charged on the basis of following percentages :

Service Dept.	Production Depts.			Service Depts.	
	A	B	C	X	Y
X	20%	30%	40%	-	10%
Y	40%	20%	30%	10%	-

Prepare a statement of secondary distribution of overheads by using 'Simultaneous Equation Method : [10]

OR

Ashoka Ltd. discloses a net profit of ₹ 1,50,000 as per its cost Accounts. The following details are ascertained by the comparison of cost and financial Accounts :

Particulars	Cost Accounts ₹	Financial Accounts ₹
Opening stock of :-		
Raw materials	10,000	15,000
Finished products	18,000	16,000
Closing stock of :-		
Raw Materials	12,000	13,000
Finished products	20,000	17,000

Further information :-

- i) Interest charged but not paid ₹ 10,000
- ii) Write off preliminary expenses of ₹ 500 and good will of ₹ 1,500.
- iii) Dividend on Unit Trust of India received ₹ 1,000
- iv) Indirect expenses charged in financial Accounts ₹ 80,000 but ₹ 75,500 have recovered in cost Accounts.

Find out the financial profit by preparing a Memorandum Reconciliation Account.

Q5) From the following information, prepare :

[20]

- a) Profit and Loss Account
- b) Statement of cost
- c) Reconciliation statement.

Particulars	Units	Amt (₹)
Sales	20,000	2,50,000
Materials		1,00,000
Direct wages		50,000
Factory overheads		45,000
Office overheads		26,000
Selling and distribution overheads		18,000
Closing stock of finished goods	1,230	15,000
<u>Work - in - Progress :</u>		
Materials		3,000
Wages		2,000
Factory overheads		2,000
Goodwill written off		20,000
Interest on capital		2,000

In cost Accounts, factory overheads are charged at 100% of wages administrative overheads at 10% of factory cost and selling and distribution overheads at the rate of ₹ 1 per unit sold.





Total No. of Questions : 5]

SEAT No. :

P4873

[Total No. of Pages : 4

[5159]Ext.-1007

M.Com. (Part - I)

**CO-OPERATIVE MOVEMENT IN INDIA AND ABROD**

**Co-operative & Rural Development (109)**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** State and explain the evolution of co-operative credit movement in Germany. **[20]**

OR

What is co-operation? Explain the principles of co-operation.

**Q2)** State and explain updated amendments of Maharashtra co-operative societies Act in 1961. **[20]**

OR

Explain the objectives and importance of consumer co-operative movement in Great Britain.

**Q3)** Explain the progress of Dairy co-operative in Denmark. **[20]**

OR

Explain the contribution of NABARD in refinancing credit co-operative society.

**Q4)** State and explain the various phases of evolution of co-operative movement in India. **[20]**

OR

State the recommendations of the All India Rural Credit Survey Committee (AIRCS)

**P.T.O.**

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

**[20]**

- a) Recommendations of Narsimham committee.
- b) Duties and rights of members of co-operative societies.
- c) Process of Co-operative Audit.
- d) Objectives of Dairy co-operatives in Denmark.



Total No. of Questions : 5]

P4873

[5159]Ext.-1007

M.Com. (Part - I)

CO-OPERATIVE MOVEMENT IN INDIA AND ABROD

Co-operative & Rural Development (109)

(2015 Pattern) (Special Paper - I)

(मराठी रुपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 100

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

- 
- प्रश्न 1) जर्मनातील पत सहकारी चळवळीची उत्क्रांती स्पष्ट करा. [20]  
किंवा  
सहकार म्हणजे काय? सहकाराची तत्वे स्पष्ट करा.
- प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था अधिनियमात 1961 मध्ये करण्यात आलेल्या सुधारित दुरुस्त्या सांगा व स्पष्ट करा? [20]  
किंवा  
ब्रिटन मधील ग्राहक सहकारी चळवळीची उद्दीष्टे आणि महत्व स्पष्ट करा.
- प्रश्न 3) डेन्मार्क मधील दुग्ध सहकारी संस्थांची प्रगती स्पष्ट करा. [20]  
किंवा  
सहकारी पत सस्थांमधील नाबार्डचे पुनर्वित्त पुरवठ्यातील योगदान स्पष्ट करा.
- प्रश्न 4) भारतातील सहकारी चळवळीच्या उत्क्रांतीचे विविध टप्पे स्पष्ट करा. [20]  
किंवा  
आखिल भारतीय ग्रामीण पत सर्वेक्षण समितीच्या शिफारशी नमुद करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) नरसिंहम समितीच्या शिफारशी
- ब) सहकारी संस्थांच्या सदस्यांचे कर्तव्य व अधिकार
- क) सहकारी संस्थांची लेखापरिक्षण प्रक्रिया
- ड) डेन्मार्क मधील दुग्ध सहकारी संस्थेची उद्दीष्टे



Total No. of Questions : 5]

SEAT No. :

P3719

[Total No. of Pages : 4

[5159] - Ext. - 1008

M.Com. (Part - I)

**ORGANIZED TRADE AND MARKETS**  
**Business Practices and Environment**  
**(2015 Pattern) (Special Paper - I) (Group - C)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define the term 'business'. Explain its nature and scope in modern context. **[20]**

OR

Explain the term 'state trading'. What are the arguments for and against state trading?

**Q2)** Write a detailed note on 'importance and development of service sector in India'. **[20]**

OR

Define the term 'co-operative marketing'. Narrate its advantages and role.

**Q3)** What do you mean by the term 'business environment'? Explain various aspects of business environment. **[20]**

OR

Define the term 'pollution'. State and explain problems of pollution.

**P.T.O.**

**Q4)** What do you mean by 'poverty'? Explain its causes and suggest remedies to reduce poverty. **[20]**

OR

Define the term 'globalisation'. Explain its effects and challenges.

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

- a) Product selling price policy.
- b) Mall organisation.
- c) Direct marketing for farmers.
- d) Importance of environment
- e) Sources of pollution.
- f) Social injustice.
- g) Importance of globalisation.



Total No. of Questions : 5]

P3719

[5159] - Ext. - 1008

M.Com. (Part - I)

**ORGANIZED TRADE AND MARKETS**  
**Business Practices and Environment**  
**(2015 Pattern) (Special Paper - I) (Group - C)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) 'व्यवसाय' संकल्पनेची व्याख्या द्या. आधुनिक संदर्भात त्याचे स्वरूप व व्याप्ती स्पष्ट करा. [20]

किंवा

'राज्य व्यापार' संकल्पना स्पष्ट करा. राज्य व्यापाराच्या बाजूने आणि विरोधात कोणता युक्तिवाद केला जातो?

प्रश्न 2) 'भारतातील सेवा क्षेत्राचे महत्त्व आणि विकास' यावर सविस्तर टीप लिहा. [20]

किंवा

'सहकारी विपणन' संकल्पनेची व्याख्या द्या त्याचे फायदे आणि भूमिका स्पष्ट करा.

प्रश्न 3) 'व्यावसायिक पर्यावरण' संकल्पना म्हणजे काय? व्यावसायिक पर्यावरणाच्या विविध बाजू स्पष्ट करा. [20]

किंवा

'प्रदुषण' संकल्पनेची व्याख्या द्या. प्रदुषणाच्या समस्या सांगून स्पष्ट करा.

प्रश्न 4) 'दारिद्र्य' म्हणजे काय? त्याची कारणे सांगा व दारिद्र्य कमी करण्यासाठी उपाय सुचवा. [20]

किंवा

'जागतिकीकरण' संकल्पनेची व्याख्या द्या. त्याचे परिणाम आणि आव्हाने स्पष्ट करा.

प्रश्न 5) थोडक्यात टीपा लिहा : (कोणत्याही चार) [20]

- अ) वस्तू विक्री किंमत धोरण
- ब) मॉल संघटन
- क) शेतकऱ्यांसाठी थेट विपणन
- ड) पर्यावरणाचे महत्व
- इ) प्रदुषणाचे स्रोत
- फ) सामाजिक अन्याय
- य) जागतिकीरणाचे महत्व





Total No. of Questions : 6]

SEAT No. :

P4723

[Total No. of Pages : 4

[5159]Ext.-1009

M. Com. (Part - I)

**BUSINESS ADMINISTRATION**

**Production Operation and Financial Management**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**SECTION - I**

**Production and Operation Management**

**Q1)** Explain the concept of Production Management. State the objectives & functions of production management. **[15]**

OR

What is 'Product Development'? Explain in detail the factors responsible for product development.

**Q2)** What is 'Production Control'? Explain the factors affecting production control and problems in production control. **[15]**

OR

Explain in detail the problems of Rationalisation, Automation and computerisation.

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

- a) Types of production system
- b) Product Design
- c) Production planning
- d) Quality circles

**P.T.O.**

**SECTION - II**  
**Financial Management**

**Q4)** Explain the functions or role of financial manager. **[15]**

OR

What is 'capital rationing'? Explain the types & reasons of capital rationing.

**Q5)** What is financial Analysis? Explain the types, utility & techniques of financial Analysis. **[15]**

OR

What is 'working capital'? Explain in detail the sources of working capital.

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

- a) Financial Intermediaries
- b) Capital Budgeting
- c) Balance sheet and its utility
- d) Inventory management



Total No. of Questions : 5]

P4723

[5159]Ext.-1009

M. Com. (Part - I)

**BUSINESS ADMINISTRATION**

**Production Operation and Financial Management**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
3) विभाग - I व विभाग - II ची उत्तरे एकाच उत्तरपत्रिकेत लिहावीत.

विभाग - I उत्पादन आणि प्रक्रिया व्यवस्थापन

प्रश्न 1) उत्पादन व्यवस्थापन ही संकल्पना स्पष्ट करा. उत्पादन व्यवस्थापनाची उद्दिष्टे व कार्ये सांगा. [15]  
किंवा  
'वस्तू विकास' म्हणजे काय? वस्तू विकासास कारणीभूत ठरणारे घटक स्पष्ट करा. उत्पादन नियंत्रणाच्या समस्या स्पष्ट करा.

प्रश्न 2) 'उत्पादन नियंत्रण' म्हणजे काय? उत्पादन नियंत्रणावर परिणाम करणारे घटक आणि उत्पादन नियंत्रणाच्या समस्या स्पष्ट करा. [15]

किंवा

वाजवीकरण, स्वयंचलीकरण व संगणकीकरणाच्या समस्या सविस्तर स्पष्ट करा.

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

- अ) उत्पादन प्रणालीचे प्रकार  
ब) उत्पादन आराखडा  
क) उत्पादन नियोजन  
ड) गुणवत्ता वर्तुळे

विभाग - II वित्तीय व्यवस्थापन

प्रश्न 4) वित्तीय व्यवस्थापकाची कार्ये किंवा भूमिका स्पष्ट करा. [15]

किंवा

‘भांडवल नियतन’ म्हणजे काय? भांडवल नियतनाचे प्रकार व कारणे स्पष्ट करा.

प्रश्न 2) ‘वित्तीय विश्लेषण’ म्हणजे काय? वित्तीय विश्लेषणाचे प्रकार, उपयुक्तता व तंत्रे स्पष्ट करा. [15]

किंवा

‘खेळते भांडवल’ म्हणजे काय? खेळच्या भांडवलाचे स्रोत सविस्तर स्पष्ट करा.

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

- अ) वित्तीय मध्यस्थ
- ब) भांडवली अंदाजपत्रक
- क) ताळेबंद आणि त्याची उपयुक्तता
- ड) मालसाठा व्यवस्थापन



Total No. of Questions : 5]

SEAT No. :

P3720

[Total No. of Pages : 4

[5159]Ext. - 1010

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

**ADVANCE BANKING AND FINANCE**

**Law and Practices of Banking**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Discuss in detail the recommendations of Damodaran Committee related to Customer Services. **[20]**

OR

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

**Q2)** Discuss in detail the changing role of RBI. **[20]**

OR

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

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

**P.T.O.**

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

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

OR

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

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

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

OR

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

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

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



Total No. of Questions : 5]

P3720

[5159]Ext. - 1010

M.Com. (Part - I)

**ADVANCE BANKING AND FINANCE**

**Law and Practices of Banking**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) ग्राहक सेवासंदर्भातील दामोदरन समितीच्या शिफारशींची सविस्तर चर्चा करा. [20]

किंवा

बँक आणि ग्राहक यांच्यातील युनको आणि धणको संबंधांचे स्वरूप स्पष्ट करा.

प्रश्न 2) भारतीय रिझर्व बँकेच्या बदलत्या भूमिकेची सविस्तर चर्चा करा. [20]

किंवा

1881 च्या चलनक्षम दस्तऐवज कायद्यातील खालील व्याख्या स्पष्ट करा.

- अ) चलनक्षम दस्तऐवज  
ब) धारक  
क) यथाविधि धारक  
ड) यथाविधि प्रदान

प्रश्न 3) सेक्युरॅटायझेशन कायदा 2002 मध्ये दिलेल्या खालील व्याख्या सविस्तर स्पष्ट करा. [20]

- अ) बँक
- ब) वित्तीय संस्था
- क) सेक्युरॅटायझेशन

किंवा

मनी लाँडरिंग प्रतिबंध कायदा 2002 मधील खालील तरतुदी स्पष्ट करा.

- अ) मनीलँडरिंग चा गुन्हा
- ब) मनी लाँडरिंग साठी शिक्षा
- क) जप्ती

प्रश्न 4) विलिनीकरण आणि संपादन म्हणजे काय? भारतीय बँकींग क्षेत्रातिल विलिनीकरण आणि संपादनाची चार उदाहरणे सांगा. [20]

किंवा

धोक्यांचे समायोजन करण्यासाठी बँकांकडून आखले जाणारे डावपेच कोणते?

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

- अ) बँक आणि ग्राहक यांच्यातील संबंधांचा शेवट
- ब) वजावटीचा अधिकार
- क) बँकींग कंपनीचे विसर्जन
- ड) अद्ययावत बँकींगचा विकास





Total No. of Questions : 5]

SEAT No. :

P3721

[Total No. of Pages : 4

[5159] - Ext. - 1011

M.Com. (Part - I)

**MARKETING MANAGEMENT**

**Advanced Marketing**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain Evolution and Approaches to the study of Marketing. **[20]**

OR

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

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

OR

What do you mean by Consumer Behaviour? Explain the nature and scope of Consumer Behaviour in detail.

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

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

OR

a) Explain Brand Creation and Brand Positioning

b) Explain Consumer perception of Risks.

**P.T.O.**

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

OR

Define Attitude? Explain the characteristics and functions of Attitude.

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

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



Total No. of Questions : 5]

P3721

**[[5159] - Ext. - 1011**  
**M.Com. (Part - I)**  
**MARKETING MANAGEMENT**  
**Advanced Marketing**  
**(2015 Pattern) (Special Paper - I)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) विपणन उत्क्रांती आणि विपणन संकल्पनेच्या अभ्यासाचे मार्ग विषद करा. [20]

किंवा

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

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

किंवा

ग्राहक वर्तणूक म्हणजे काय? ग्राहक वर्तणूकीचे स्वरूप व व्याप्ती सविस्तर स्पष्ट करा.

प्रश्न 3) अ) विपणन पर्यावरणाचे बाह्यघटक विषद करा. [10]

ब) विक्रय वृद्धीचे महत्व स्पष्ट करा. [10]

किंवा

अ) बोधचिन्हाची निर्मिती आणि बोधचिन्हाची स्थिती विषद करा.

ब) ग्राहकाचा जोखमी प्रती दृष्टीकोन स्पष्ट करा.

प्रश्न 4) अभिप्रेरण म्हणजे काय? अभिप्रेरणाचे सिद्धांत स्पष्ट करा. [20]

किंवा

अभिवृत्तीची व्याख्या द्या. अभिवृत्तीची वैशिष्ट्ये व कार्ये विषद करा.

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

अ) विपणनाचे घटक

ब) वस्तूजीवन चक्र

क) जनसंपर्काची संकल्पना व साधने

ड) नवीन वस्तू विकास



Total No. of Questions : 5]

SEAT No. :

P4724

[Total No. of Pages : 7

[5159]Ext.-1012

M.Com.

ADVANCED ACCOUNTING AND TAXATION

104 : Specialized Area in Accounting & Business Tax Assessment & Planning (Special Paper - II)

(2015 Pattern) (Group - A)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Read all the questions very carefully before attempting the same.
- 4) Use of calculator is allowed.

Q1) Following is the Balance Sheet and Receipts and Payments Account of Sancheti Hospital, Pune. Prepare Income and Expenditure Account for the year ending 31<sup>st</sup> March 2017 and the Balance Sheet as on that date after considering the adjustments given. [20]

Balance Sheet as on 1.4.2016

Liabilities	Rs.	Assets	Rs
Capital Fund	10,04,000	Cash in hand	6,000
Medicines bill unpaid	6,000	Cash at bank	12,000
		Land and building	8,00,000
		Furniture	70,000
		Equipments	1,20,000
		Outstanding Subscription	2,000
	<u>10,10,000</u>		<u>10,10,000</u>

P.T.O.

Receipts and Payments Account for the year ended 31<sup>st</sup> March 2017.

Receipts	Amount In Rs.	Amount in Rs.	Payments	Amount in Rs.	Amount in Rs.
To Balance b/d			By Medicines		52,000
Cash in hand	6,000				
Cash at bank	12,000	18,000			
To Subscription (Includes Rs. 1,000 received for previous year)		1,30,000	By Salaries		1,10,000
To Donation		44,000	By Equipment purchased		20,000
To Sale of Furniture (Book Value Rs. 15,000)		20,000	By General Expenses		8,600
To Life Membership Fees		25,000	By Balance c/d:		
			Cash in hand		15,400
			Cash at bank		31,000
		<u>2,37,000</u>			<u>2,37,000</u>

Additional Information :

- 1) Outstanding subscription for the year 2016-17 is Rs. 12,000.
- 2) Capitalize the amount of Life Membership fees.
- 3) Outstanding Salary Rs. 12,000.
- 4) Depreciate Land and Building by Rs. 20,000 and Equipment by Rs. 30,000

OR

JK Contractor took a contract to construct a bridge. The value of the contract is Rs. 24, 00,000 and the work commenced on 1.4.2016. The following details are shown in the books of the contractor during the year. [20]

	Rs.
Value of Plant purchased	1,20,000
Wages paid	6,80,000

Materials issued at site	6,72,000
Direct Expenses	16,000
General Overheads apportioned	64,000
Wages Accrued as on 31.3.2017	5,600
Material at site as on 31.3.2017	8,000
Direct Expenses accrued as on 31.3.2017	2,400
Work not yet certified	28,000

Cash received being 80% of work certified Rs. 12,00,000. Life of the Plant purchased is 5 years and the scrap value is Nil.

Prepare a Contract Account for the year ended 31<sup>st</sup> March 2017.

- Q2)** The Balance Sheet of A Ltd. and B Ltd. as on 31<sup>st</sup> March 2017 is as follows:  
A new company was formed named C Ltd. for purchasing the business of the above two companies as on that date. **[20]**

**Balance Sheet of A Ltd. as on 31<sup>st</sup> March, 2017**

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

The following are the terms of purchase of the business.

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

You are required to prepare :

- i) Statement of Purchase Consideration
- ii) Ledger Accounts in the books of A Ltd. and
- iii) Balance Sheet of C Ltd. as on 31.3.2017

OR

The City Link Roadways Ltd. Pune was registered with the Nominal Capital of Rs. 10,00,000 divided into 10,000 shares of Rs. 100 each. The ledger balances of the company on 31<sup>st</sup> March 2017 were as follows. Prepare Operating and Profit and Loss A/c and a Balance Sheet as on the date. [20]

Particulars	Rs.
Share Capital	10,00,000
5% Debentures	5,00,000
Debenture Interest	12,500
Final Dividend paid for 2014-15	1,00,000
Motor Vehicles	15,00,000



Traffic Earnings	6,00,000
Insurance	75,000
Debtors	25,000
Bad Debts	2,000
Driver's Wages	40,000
Printing and Stationery	4,000
Stock of fuel on 1.4.2015	40,000
Purchases of fuel	50,000
Taxes	5,000
Profit and Loss A/c (Credit Balance)	4,00,000
Stock of Tyres on 1.4.2015	35,000
Purchases of Tyres	30,000
Sundry Creditors	28,500
Goodwill	6,00,000
Bills Receivable	25,000
Bills Payable	45,000
Cash at bank	25,000
Cash in hand	5,000

Additional Information :

- 1) The Stock of fuel on 31.3.2017 was Rs. 30,000 and Stock of Tyres was Rs. 20,000.
- 2) Insurance prepaid is Rs. 15,000.
- 3) Outstanding Driver's wages is Rs. 10,000.
- 4) Depreciate Motor Vehicles @ 5% p.a.
- 5) Interest Provided on Debentures for 6 months.

- Q3) a) Write Short Notes (Any Two) :** **[10]**
- i) Stock Brokers
  - ii) Accounting treatment for Excise Duty
  - iii) Booking of Expenses and Making Payment
  - iv) Advance Tax
- b) Explain in detail the registration procedure and various returns under Service Tax Act. **[10]**

OR

Compute the Net wealth of Mr. Z as on 31-3-2015, he is engage in business. **[10]**

- i) Land acquired in 1972 (it may be used for construction of any building) situated within 6 kilometers from Mumbai Rs. 30,00,000
- ii) Urban land on which construction not permitted Rs. 10,00,000
- iii) Urban land held as stock-in-trade and which was acquired on June 1<sup>st</sup> 1997 for Rs. 17,00,000.
- iv) Urban land which is still unused held by him for industrial purposes and which was acquired on 1<sup>st</sup> April 2007 for Rs. 7,00,000.
- v) Factory building Rs. 25,30,000.
- vi) Cash in hand Rs.. 1,80,000
- vii) Motor car used for personal purposes Rs 4,50,000.
- viii) He has also taken loan for purchase of motor car amount outstanding Rs. 1,50,000.

**Q4) Ganesh Co-operative society (other than consumer co-operative society) derives the income for financial year ending 31-3-2017 under various heads:[20]**

- a) Income from banking business Rs. 20,000
- b) Income from cottage industry Rs. 30,000
- c) Income from marketing agriculture produce grown by members Rs. 24,000
- d) Profits and gains of other business Rs. 1,50,000
- e) Interest and dividend from other co-operative society Rs. 24,000
- f) Collective disposal of labour Rs. 22,000.
- g) Income from house property 1,00,000

Compute the taxable income and tax liability of Ganesh Co-operative society for the assessment year 2017-18.

OR

Y Ltd., a domestic company in which public are substantially interested, [20] is engaged in the manufacture and sale of cement. The profit and loss account for the year ended 31-3-2017 shows the profit of Rs.35,00,000 which was arrived after taking into account the following items of income and expenditure:

- a) Dividend received from domestic company Rs.50,000
- b) Expenditure incurred in connection with issue of additional share capital in the year Rs. 20,000
- c) Interest of Rs.3,50,000 debited to the profit and loss account is made up as under:
  - i) Interest payable to debenture holders Rs. 30,000
  - ii) Interest payable to XYZ Ltd. Rs. 40,000
  - iii) Interest of Fixed Deposits paid Rs. 60,000
  - iv) Interest of bank OD Rs. 2,20,000
- d) Penal interest paid to state Government for delay in payment of cess Rs.12,000.
- e) Depreciation debited to profit and loss account Rs.8,95,000 but depreciation permissible under Income tax Act Rs.7,45,000.
- f) Donation to National Relief Fund Rs. 25,000

Compute the taxable income of the company for the assessment year 2017-18.

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

**[20]**

- a) Merits of VAT
- b) Types of custom duties
- c) Registration procedure under Excise Act
- d) Computation of income of charitable trust
- e) Types of returns under Income tax Act
- f) Tax planning for income tax



Total No. of Questions : 5]

SEAT No. :

P3722

[Total No. of Pages : 4

[5159]Ext. - 1013

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

**COMMERCIAL LAWS AND PRACTICES**

**E-Security and Cyber Laws and Laws Regulation to  
Copyrights & Design**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is computer crime? Explain the types of computer crime. **[20]**

OR

Explain the types of Information System Controls.

**Q2)** Explain the procedure of E-Governance (Sec 4-9) under Information Technology Act, 2002. **[20]**

OR

Explain the scope of cyber laws. Explain the legal aspects of E-contracts.

**Q3)** Explain the objectives and scope of Copyright Act 1957. **[20]**

OR

What is Geographical Indications? Explain procedure for registration of Geographical Indications under the Geographical Indications of goods (Registration and Protection), Act 1999.

**P.T.O.**

**Q4)** What is Industrial Design? Who can file application for registration of design under Design Act 2000. **[20]**

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

- a) International Copyright (sec.40-43)
- b) Offences and Penalties under protection of plant varieties and farmers Right Act-2001.
- c) Infringement of Copy right.
- d) E-Security.



Total No. of Questions : 5]

P3722

[5159]Ext. - 1013

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

COMMERCIAL LAWS AND PRACTICES

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

(2015 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) संगणकीय गुन्हे म्हणजे काय? संगणकीय गुन्ह्यांचे विविध प्रकार स्पष्ट करा. [20]

किंवा

माहिती प्रणाली नियंत्रणाचे प्रकार स्पष्ट करा.

प्रश्न 2) सायबर कायद्यांतर्गत ई-गव्हर्नन्स (कलम 4 ते 9) ची कार्यपध्दती स्पष्ट करा. [20]

किंवा

सायबर कायद्याची व्याप्ती स्पष्ट करा. इ-कराराच्या कायदेशिर बाजू स्पष्ट करा.

प्रश्न 3) “मुद्रण हक्क कायदा 1957” चे उद्देश आणि व्याप्ती स्पष्ट करा. [20]

किंवा

भौगोलिक संकेत म्हणजे काय? The Geographical Indications of Goods & Registration and protection Act 1999 कायद्यानुसार भौगोलिक संकेत नोंदणीची कार्य पध्दती स्पष्ट करा.

प्रश्न 4) औद्योगिक संरचना म्हणजे काय? the design Act 2000 नुसार नोंदणी साठी अर्ज कोण करू शकतो? [20]

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

अ) आंतरराष्ट्रीय मुद्रणहक्क (sec.40-43)

ब) protection of plant varieties and farmers Right Act-2001 कायद्यांतर्गत घडणारे गुन्हे आणि दंडात्मक कारवाई.

क) मुद्रणहक्क उल्लंघन

ड) ई-सुरक्षा



Total No. of Questions : 5]

SEAT No. :

P4725

[Total No. of Pages : 2

**[5159] Ext.- 1014**  
**M.Com. (Part - I)**  
**ADVANCED COST ACCOUNTING AND COST SYSTEMS**  
**(Special Paper - II)**  
**Cost Control and Cost System (Group - C)**  
**(2015 Pattern)**

*Time :3 hours]*

*[Max. Marks :100*

*Instructions to the candidates:*

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

**Q1)** What do you mean by Budget? Classify various budgets and explain in details.[20]

OR

Explain How Responsibility Accounting is important according to various responsibility centers?

**Q2)** Existing cost structure is. Sale price Rs. 15/- per unit, variable cost Rs.10/- per unit, fixed cost, Rs. 4, 00,000/- and capacity is 1,00,000 units, You have to calculate -- [20]

- a) p/v Ratio
- b) BEP Sales,
- c) Margin of safety,
- d) Profit at existing sale and
- e) Profit if sale Price increased by Rs. 1/-.

**Q3)** What do you mean by Standard Costing? Explain the procedure for setting of standards and explain the benefits of standard costing. [20]

OR

What do you mean by Uniform Costing? Explain the requisites and advantages of Uniform costing.

**P.T.O.**



**Q4)** Prepare cash budget for 3 months ending June 2017 All figures in Rs. (000)[20]

Description	March	April	May	June
Total sale	500	600	650	675
Material	200	240	260	270
Wages & salary	150	170	180	185
Admin. Exp.	50	50	50	50
Selling exp fixed	20	20	20	20
Selling exp vary.	2	3	3	3

- 1) 50% sale is cash and remaining has one month credit.
- 2) Wages to be paid by 10<sup>th</sup> of the following months.
- 3) 50% of variable selling overheads to be paid in the same month and remaining in the next months.
- 4) Remaining overheads have 2 months credit.
- 5) Provide recommended dividend Rs. 50,000/- in the month of June 2017
- 6) Subsidies from Govt. generally received in every April Rs.25,000/- & Opening Cash bal. was Rs.25000/-

**Q5) a)** If standard cost is Rs.10/ per unit and consumption is 1500 units and actual consumption is 1400 units @ Rs.9.00, you have to calculate.

- i) Material price variance
- ii) Material cost variance
- iii) Material. Usage variance

[10]

b) Write short notes on any two

[2 × 5 = 10]

- i) Inter - firm comparison
- ii) Activity based costing
- iii) Just in Time
- iv) Interfirm comparison



Total No. of Questions : 5]

SEAT No. :

P4874

[Total No. of Pages : 4

[5159]Ext.-1015

M.Com. (Part - I)

**CO-OPERATION AND RURAL DEVELOPMENT**

**Organisation and Management of Co-operative Bussiness**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** State the need and problems of professionalisation of co-operative management. **[20]**

OR

Comment on basic principles of Co-operative management.

**Q2)** Explain the need of control of Co-operatives co-operative audit and taxation is an important tool of control of co-operatives. Explain. **[20]**

OR

Explain the need and problems communication and leadership in co-operatives in India.

**Q3)** Explain the role of National co-operative union in Co-operative education and training. **[20]**

OR

Describe the performance of National council for co-operative training since 1991.

**Q4)** State the organisational set up of co-operative department of district level. What are its merits and demerits. **[20]**

OR

Explain in brief the rights and duties of district registrar of co-operatives societies.

**P.T.O.**

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

**[20]**

- a) State level organisational set up co-operative department.
- b) Advantages of professionalisation of co-operative management.
- c) Importance of Job oriented training in co-operation.
- d) Federal structure in co-operation.



Total No. of Questions : 5]

P4874

[5159]Ext.-1015

M.Com. (Part - I)

CO-OPERATION AND RURAL DEVELOPMENT

Organisation and Management of Co-operative Bussiness

(2015 Pattern) (Special Paper - II)

(मराठी रुपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 100

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

- 
- प्रश्न 1) सहकारी व्यवस्थापनाच्या व्यावसायीकरणाची गरज आणि समस्या सांगा. [20]  
किंवा  
सहकारी व्यवस्थापनाच्या मुलभूत तत्वांवर भाष्य करा.
- प्रश्न 2) सहकारी संस्थांच्या नियंत्रणाची गरज स्पष्ट करा. सहकारी अंकेक्षण व कर आकारणी हे सहकारी संस्था नियंत्रणाचे एक महत्वाचे साधन आहे. स्पष्ट करा. [20]  
किंवा  
भारतातील सहकारी संस्थामधील संज्ञापन व नेतृत्वाची गरज व समस्या स्पष्ट करा.
- प्रश्न 3) राष्ट्रीय सहकारी संघाची सहकारी शिक्षण व प्रशिक्षणातील भूमिका स्पष्ट करा. [20]  
किंवा  
राष्ट्रीय सहकारी प्रशिक्षण संघटनेची 1991 पासूनच्या कामगिरीचे वर्णन करा.
- प्रश्न 4) जिल्हा पातळीवरील सहकार खात्याची संघटन रचना सांगा त्याचे गुण दोष कोणते आहेत. [20]  
किंवा  
जिल्हा सहकारी संस्था निबंधकाचे अधिकार आणि कर्तव्ये थोडक्यात स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) सहकार खात्याची राज्यस्तरीय संघटन व्यवस्था
- ब) सहकार व्यवस्थापनाच्या व्यावसायीकीकरणाचे फायदे
- क) रोजगाराभिमुख्य सहकार प्रशिक्षणाचे महत्व
- ड) सहकारातील संघीय रचना



Total No. of Questions : 5]

SEAT No. :

P4726

[Total No. of Pages : 4

**[5159] Ext. - 1016**  
**M.Com. (Part - I)**  
**BUSINESS PRACTICES & ENVIRONMENT (Special Paper - II)**  
**Modern Business Practices**  
**(2015 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the organisation structure, Importance & objectives of Maharashtra chamber of commerce. **[20]**

OR

Describe the Organisation structure, functions & policies of public enterprises in India.

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

OR

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

- a) Krushi Saptak Yojana
- b) Mahila Swavalamban Nidhi

**Q3)** State the importance of small & cottage industries in Indian Economy. Explain the problems faced by small a cottage industries in India. **[20]**

OR

What is 'Industrial Environment'? Explain the role of public and private sector in the development of Nation.

**P.T.O.**

**Q4)** What is 'Financial Environment of Business'? Explain the role of banks and Financial Institution in financial Environment of business. **[20]**

OR

What is 'Environmental Analysis'? Explain the different types and limitations of environmental analysis.

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

- a) Role of Reliance group of Industries.
- b) Entrepreneurial career of Bhavarlal Jain.
- c) Demographic Environment.
- d) Functions of security market.



Total No. of Questions : 5]

P4726

[5159] Ext. - 1016

M.Com. (Part - I)

BUSINESS PRACTICES & ENVIRONMENT (Special Paper - II)

Modern Business Practices

(2015 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास]

[ एकूण गुण : 100

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

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प्रश्न 1) महाराष्ट्र वाणिज्य मंडळाची संघटनात्मक रचना, महत्व आणि उद्दिष्टे स्पष्ट करा. [20]

किंवा

भारतातील सार्वजनिक उद्योगांची संघटनात्मक रचना, कार्ये आणि धोरणे स्पष्ट करा.

प्रश्न 2) भारतीय कृषी व्यवसायाचे स्वरूप आणि भारत सरकारचे कृषी करविषयक धोरण स्पष्ट करा. [20]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

अ) कृषी सप्तक योजना

ब) महिला सक्षमीकरण निधी

प्रश्न 3) भारतीय अर्थव्यवस्थेत लघु आणि कुटीर उद्योगाचे महत्व सांगा, लघु व कुटीर उद्योगांना भेडसावणाऱ्या समस्या स्पष्ट करा. [20]

किंवा

‘औद्योगिक पर्यावरण म्हणजे काय? देशाच्या विकासामध्ये खाजगी व सार्वजनिक क्षेत्राची भूमिका विशद करा.



प्रश्न 4) 'व्यवसायाचे वित्तिय पर्यावरण' म्हणजे काय? व्यवसायाच्या वित्तिय पर्यावरणात बँका व वित्तिय संस्थांची भूमिका विशद करा. [20]

किंवा

'पर्यावरण विश्लेषण' म्हणजे काय? पर्यावरण विश्लेषणाचे विविध प्रकार सांगून त्यांच्या मर्यादा स्पष्ट करा.

प्रश्न 5) थोडक्यात टीपा लिहा (कोणत्याही दोन) [20]

- अ) रिलायन्स उद्योग समूहाची भूमिका
- ब) भवरलाल जैन यांची उद्योजकिय कारकिर्द
- क) लोकसंख्या विषयक पर्यावरण
- ड) प्रतिभूती बाजारपेठेची कार्ये



Total No. of Questions : 6]

SEAT No. :

P3723

[Total No. of Pages : 4

[5159] - Ext. - 1017

M.Com. (Part - I)

**BUSINESS ETHICS AND PROFESSIONAL VALUES**  
**(2015 Pattern) (Special Paper - II) (Group - F)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**SECTION - I**

**Business Ethics and Professional Values**

**Q1)** Define the term “Ethics”. Explain the nature and objectives of Ethics. [15]

OR

Explain in detail the Un-Ethical and Ethical practices in Advertising.

**Q2)** What is ‘Corporate Governance’? Explain the principles and ethical duties of Corporate Governance. [15]

OR

Explain in detail the Gandhian principles of Satya and Ahinsa.

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

- a) Features of Change Management.
- b) Accounting Disclosures
- c) Factors affecting Social Ethics.
- d) Corporate Social Responsibility.

**P.T.O.**

## **SECTION - II**

### **Elements of Knowledge Management**

**Q4)** Define the term 'Knowledge Management'. Describe in detail the elements, types & importance of 'Knowledge Management'. **[15]**

OR

Give the meaning & significance of Individual Learning and Organisational learning. Explain the elements and types of Organisational Learning.

**Q5)** What is 'Change Management'? Explain the welcome and resistance to Change Management. **[15]**

OR

Define the term 'Organisational Culture'. Explain the features, functions & importance of Organisational Culture.

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

- a) Integrated Approach of Knowledge management.
- b) Information Distribution & Interpretation.
- c) Tools of Knowledge Management.
- d) Organisational Climate.



Total No. of Questions : 6]

P3723

[5159] - Ext. - 1017

M.Com. (Part - I)

**BUSINESS ETHICS AND PROFESSIONAL VALUES**

**(2015 Pattern) (Special Paper - II) (Group - F)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
3) विभाग - I व विभाग - II ची उत्तरे एकाच उत्तरपत्रिकेत लिहावीत.

विभाग - I

व्यवसाय नीती आणि व्यावसायिक मुल्ये

प्रश्न 1) 'नितिशास्त्र' या संकल्पनेची व्याख्या द्या, नितिशास्त्राचे स्वरूप आणि उद्दिष्टे स्पष्ट करा. [15]

किंवा

जाहिरातीतील अनैतिक व नैतिक व्यवहार किंवा पध्दती सविस्तर स्पष्ट करा.

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

किंवा

गांधीजींची सत्य आणि अहिंसा ही तत्वे सविस्तर स्पष्ट करा.

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

- अ) बदल व्यवस्थापनाची वैशिष्ट्ये  
ब) लेखांकन प्रकटिकरण  
क) सामाजिक नितिमुल्यावर परिणाम करणारे घटक  
ड) कॉर्पोरेट सामाजिक जबाबदारी

विभाग - II

ज्ञान व्यवस्थापनाची मूलतत्वे

प्रश्न 4) 'ज्ञान व्यवस्थापन' या संकल्पनेची व्याख्या द्या. ज्ञान व्यवस्थापनाचे घटक, प्रकार व महत्व सविस्तर विषद करा. [15]

किंवा

'वैयक्तिक अध्ययन' व 'संघटनात्मक अध्ययन' या संकल्पनांचा अर्थ व महत्व सांगा. संघटनात्मक अध्ययनाचे घटक व प्रकार स्पष्ट करा.

प्रश्न 5) 'बदल व्यवस्थापन' म्हणजे काय? बदल व्यवस्थापनाचे होणारे स्वागत व विरोध स्पष्ट करा. [15]

किंवा

'संघटनात्मक संस्कृती' या संकल्पनेची व्याख्या द्या. संघटनात्मक संस्कृतीची वैशिष्ट्ये, कार्ये व महत्व स्पष्ट करा.

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

- अ) ज्ञान व्यवस्थापनाचा एकात्मिक दृष्टिकोन
- ब) माहितीचे वितरण आणि विश्लेषण
- क) ज्ञान व्यवस्थापनाची साधने
- ड) संघटनात्मक वातावरण



Total No. of Questions : 5]

SEAT No. :

P3724

[Total No. of Pages : 4

[5159] - Ext. - 1018

M.Com. (Part - I)

**CENTRAL BANKING & MONETARY POLICY**

**Advanced Banking and Finance**

**(2015 Pattern) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain in detail evolution of Central Banking in India. **[20]**

OR

Explain concept of Money supply and state measures of Money supply of RBI.

**Q2)** Explain in detail instruments of credit control of Reserve Bank of India. **[20]**

OR

What is Monetary policy? Explain in detail objectives of Monetary policy.

**Q3)** Explain in detail regulatory frame work of the non-Banking Financial Companies in India. **[20]**

OR

State the different ways of Reserve Bank of India to Management of public debts.

**P.T.O.**

**Q4)** Explain role of Reserve Bank of India in rural credit. **[20]**

OR

Explain the recommendations of the working group on money supply.

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

- a) Distribution of currency.
- b) Regional Rural Bank.
- c) High Powered Money.
- d) Post Shipment Credit.



Total No. of Questions : 5]

P3724

[5159] - Ext. - 1018

M.Com. (Part - I)

**CENTRAL BANKING & MONETARY POLICY**

**Advanced Banking and Finance (Paper - II)**

**(2015 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) भारतातील मध्यवर्ती बँकेची उत्क्रान्ती सविस्तर स्पष्ट करा. [20]

किंवा

पैशाच्या पूर्वठ्याची संकल्पना स्पष्ट करून भारताच्या मध्यवर्ती बँकेच्या पैशाच्या पूर्वठ्याची मापने सांगा.

प्रश्न 2) भारतीय मध्यवर्ती बँकेची पतनियंत्रणाची साधने सविस्तर स्पष्ट करा. [20]

किंवा

चलनविषयक धोरण म्हणजे काय? चलनविषयक धोरणाची उद्दिष्टे सविस्तर स्पष्ट करा.

प्रश्न 3) भारतातील बँकेतर वित्तीय कंपन्यांसाठीची नियामक चौकट सविस्तर स्पष्ट करा. [20]

किंवा

सार्वजनिक कर्जाचे व्यवस्थापन करणारे भारतीय मध्यवर्ती बँकेचे विविध मार्ग सांगा.



प्रश्न 4) ग्रामीण पतपूर्वठ्यातील भारताच्या मध्यवर्ती बँकेची भूमिका स्पष्ट करा. [20]

किंवा

पैशाच्या पुरवठ्यावरील कार्य गटाच्या शिफारशी स्पष्ट करा.

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

- अ) पैशाचे वितरण
- ब) प्रादेशिक ग्रामीण बँक
- क) उच्च शक्ती पैसा
- ड) पोस्ट शिपमेन्ट क्रेडीट



Total No. of Questions : 5]

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M.Com. (Part - I)

**ADVANCED MARKETING**

**Customer Relationship Management and Retailing**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is 'CRM'? State the merits and demerits of CRM. **[20]**

OR

Explain the role of Relationship Marketing in Services Marketing.

**Q2)** Write a detail note on 'Retail Supply Chain Management'. **[20]**

OR

Explain the role e-CRM and I.T. in Modern Business.

**Q3)** What is 'Customer profitability'? Explain the relationship between Customer Experience Management and customer profitability. **[20]**

OR

Explain the features of Customer Centric Organisation & importance of Employee Organisation Relationship.

**P.T.O.**

**Q4)** Explain the concepts CRM Benefit & CRM value. **[20]**

OR

Define the term 'Retailing'. Explain the importance and types of Retailing.

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

- a) Relationship Marketing in Mass Markets.
- b) Applications of e-CRM.
- c) Customer Lifetime Value.
- d) Challenges of CRM Implementation.



Total No. of Questions : 5]

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M.Com. (Part - I)

ADVANCED MARKETING

Customer Relationship Management and Retailing

(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) ग्राहक संबंध व्यवस्थापन म्हणजे काय? ग्राहक संबंध व्यवस्थापनाचे फायदे-तोटे सांगा. [20]

किंवा

सेवा विपणनामध्ये संबंध विपणनाची भूमिका स्पष्ट करा.

प्रश्न 2) 'किरकोळ पुरवठा साखळी व्यवस्थापन' यावर सविस्तर टिप लिहा. [20]

किंवा

आधुनिक व्यवसायात ई-ग्राहक संबंध व्यवस्थापन व माहिती तंत्रज्ञानाची भूमिका स्पष्ट करा.

प्रश्न 3) 'ग्राहक नफा क्षमता' म्हणजे काय? ग्राहक अनुभव व्यवस्थापन व ग्राहक नफा क्षमता यातील संबंध स्पष्ट करा. [20]

किंवा

ग्राहक केंद्रित संस्थेची वैशिष्ट्ये व कर्मचारी संस्था संबंधाचे महत्व स्पष्ट करा.

प्रश्न 4) ग्राहकसंबंध व्यवस्थापन फायदे' व 'ग्राहक संबंध व्यवस्थापन मुल्य' या संकल्पना स्पष्ट करा.[20]

किंवा

'किरकोळ विक्री' या संकल्पनेची व्याख्या द्या किरकोळ विक्रीचे महत्व व प्रकार स्पष्ट करा.

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

- अ) संबंध विपणनामध्ये जनसमुदाय बाजार
- ब) ई-ग्राहक संबंध व्यवस्थापनाची अंमलबजावणी
- क) ग्राहक आजीवन मुल्य
- ड) ग्राहक संबंध व्यवस्थापन अंमलबजावणीमधील आव्हाने

