

Total No. of Questions : 3]

SEAT No. :

P5235

[Total No. of Pages : 6

**[5359]-501**  
**M. Com. (External)**  
**MANAGEMENT ACCOUNTING**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** What do you mean by 'Analysis of Financial Statements'? Critically examine the tools and techniques used by the management for such analysis. **[15]**

OR

Prepare a Balance Sheet As on 31<sup>st</sup> March, 2017 from the particulars furnished hereunder.

i) Inventory Turnover Ratio	6
ii) Gross Profit Margin	20%
iii) Net Worth Turnover Ratio (Cost of Sales)	2
iv) Fixed Assets Turnover Ratio (Cost of Sales)	4
v) Debt Collection Period	2 Months
vi) Creditors payment period	73 Days
vii) Gross Profit	Rs. 3,00,000/-
viii) Reserves & Surplus	50% of Share Capital

Excess of Closing Stock over Opening Stock was Rs. 25,000/-

The entire Purchases are made on credit basis whereas 20% of sales are on cash basis.

**P.T.O.**

**Q2)** What do you mean by Responsibility Accounting? State and explain objectives and limitations of Responsibility Accounting. **[15]**

OR

The Board of Directors of Bajaj Industries Pvt. Ltd. request you to prepare a statement showing working capital requirements after adding 10% for contingencies.

Level of Output - 1,56,000 units.

The cost data is as follows :

Direct Material	Rs. 180/- per unit
Direct Wages	Rs. 80/- per unit
Overheads	Rs. 150/- per unit
Selling Price	Rs. 530/- per unit

- 1) Raw materials as well as finished goods are in stock on an average of one month.
- 2) Materials are in process on an average period of  $\frac{1}{2}$  month (Stage of Completion - Material 100%, Direct Wages 75% and Overheads 50%)
- 3) Credit allowed by suppliers is of one month & that of to customers is two months.
- 4) Lag in payment of wages is one and half weeks.
- 5) Lag in payment of overheads is one month
- 6) 20% of the output is sold against cash.
- 7) Cash in hand & at bank is expected to be Rs. 12,00,000/-

It is to be assumed that production is carried on evenly throughout the year. Wages & Overheads accrue similarly & a time period of four weeks is equivalent to a month.

**Q3) Balance Sheets of PUMBA Ltd. as on 31.03.2016 & 31.03.2017**

Liabilities	31.03.2016 Amount Rs	31.03.2017 Amount Rs	Assets	31.03.2016 Amount Rs	31.03.2017 Amount Rs
Equity Capital	18,00,000	24,00,000	Land & Building	12,00,000	10,20,000
8% Preference Capital	9,00,000	6,00,000	Plant	4,80,000	12,00,000
Share Premium	---	1,20,000	Investment	7,20,000	6,60,000
General Reserve	2,40,000	3,00,000	Stock	4,62,000	6,60,000
P & L A/c	1,80,000	2,88,000	S. Debtors	8,70,000	10,68,000
S. Creditors	2,70,000	3,78,000	Bills Receivables	1,00,000	54,000
Bills Payable	1,80,000	2,16,000	Cash & Bank	2,10,000	2,30,000
Prov for Tax	2,40,000	3,00,000	Prepaid Expenses	----	10,000
Proposed Dividend	2,52,000	3,00,000	Discount on issue of Shares	20,000	----
Total	40,62,000	49,02,000	Total	40,62,000	49,02,000

- 1) Provide Depreciation on all fixed assets @ 15% p.a.
  - 2) During the year, a machine whose written down value was Rs.72,000/- was sold for Rs.60,000/-
  - 3) During the year Investments were sold @ 20% premium.
  - 4) Provision was made for taxation during the year Rs.2,70,000/-
  - 5) Company redeemed its 8% Preference Shares at 10% premium
  - 6) There was a claim against company under workmen compensation for Rs.1,25,000/- Which was settled by the company at Rs.95,000/-
- Prepare Schedule of Changes in Working Capital and Statement of Sources and Application of Funds along with necessary workings. **[20]**

OR

Write short notes (Any Two)

- a) Distinguish between Cash Flow Statement and Funds Statement.
- b) Scope of Management Accounting.
- c) Types of working Capital and Sources of Working Capital.
- d) Advantages and Limitations of Ratio Analysis.



Total No. of Questions : 3]

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[5359]-501

M.Com. (External)

**FINANCIAL ANALYSIS AND CONTROL**  
**(2013 Pattern) (Semester - II) (Compulsory)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Following data are provided by the costing department of Max Limited producing two types of products P and Q by using the same raw material.

Particulars	Product P Cost Per Unit Amount in Rs.	Product Q Cost Per unit Amount in Rs.
Selling Price per Unit	2,000/-	2,500/-
Raw Material @ Rs.250/-per kg.	750/-	1,250/-
Direct Labour @ Rs.100/-per hr.	300/-	400/-
Direct Expenses	200/-	100/-
Variable Overheads	50% of Labour Cost	50% of Direct Expenses

Fixed Cost Rs. 25,50,000/-

Guide the management which product is profitable in following situations-[15]

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

If available raw material is 18,000 kg and maximum possible sale and production of each product is 3,000 units only than find out the most profitable sales mix and ascertain profit from that sales mix.

OR

A Company is considering to purchase a machine. Two alternative machines are available having cost price of Rs. 25,00,000/- each. The following inflows are expected during the five years. Life of both machines is five years.

Cash Inflows during five years

Year	Machine A Amount in Rs.	Machine B Amount in Rs.
1	2,00,000/-	6,00,000/-
2	6,00,000/-	8,00,000/-
3	10,00,000/-	12,00,000/-
4	12,00,000/-	10,00,000/-
5	10,00,000/-	6,00,000/-

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

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

Evaluate the two alternatives according to -

- a) The payback method.
- b) Average Rate on Average Investment Method.
- c) Net Present value method.

**[15]**

**Q2)** Standard Data and Actual Data of the product X is as follows.

Particulars	Standard Data		Actual Data for 1,500 Units	
	Qty	Amount in Rs.	Qty	Amount in Rs.
Material A	60 kg	Rs.75/-per kg.	1,100 kg	Rs. 70/- per kg
Material B	40kg	Rs. 125/- per kg.	800 kg	Rs. 130/- per kg
Standard output	80 Units	----		

Find out various Material cost variances.

**[15]**

OR

Following data has provided by the management of suyash limited from which you are required to prepare Cash Budget for the period April to June 2018.[15]

Months	Cr. Sales In Rs.	Purchases In Rs.	Wages In Rs.	Factory Expenses in Rs.	Other Expenses in Rs	Depreciation in Rs
February	10,00,000	6,00,000	1,00,000	40% of Wages	50,000	12,000
March	11,20,000	7,00,000	1,20,000	40% of Wages	54,000	12,000
April	10,00,000	6,40,000	1,00,000	40% of Wages	60,000	12,000
May	9,20,000	5,00,000	80,000	40% of Wages	55,000	12,000
June	10,00,000	4,50,000	1,00,000	40% of Wages	60,000	15,000
July	9,60,000	6,00,000	80,000	40% of Wages	50,000	15,000

Additional information -

- 1) 20% of the sales are on cash basis.
- 2) 50% of the credit sales are recovered in the next month and remaining after that month.
- 3) 20% of the purchases are made by making an advance payment of one month and balance on credit period of one month.
- 4) Wages are paid on 15 days in lag period.
- 5) Factory Expenses are paid on monthly basis whereas other expenses are paid in the same month.
- 6) Advance income tax of Rs. 60,000/- is to be deposited in the month of June, 2018.
- 7) Interest on 30,000, 12% Debentures of Rs. 50/- each issued 4 years back, payable half yearly in the month of June and December every year.
- 8) Cash balance as on 1<sup>st</sup> April, 2018 Rs. 25,000/-

**Q3)** Write short notes on (Any two)

**[20]**

- a) Cost of Capital.
- b) Break even analysis
- c) Flexible budget
- d) Internal rate of return.



Total No. of Questions : 3]

SEAT No. :

P5240

[Total No. of Pages : 10

[5359]-504

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

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting

(2013 Pattern) (Group - A) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Following is the Receipts and Payments Accounts of the Pune Trust Hospital for the year ended 31.3.2018. [15]

Receipts & Payments A/c.

Receipts	Rs.	Payments	Rs.
To Cash in Hand	50,000	By Medicines	50,000
To Cash at Bank	1,00,000	By Wages & salaries	10,000
To Subscriptions	75,000	By Electricity Bill	3,000
To Govt. subsidy	10,000	By Doctors fees	25,000
To Fees rec. from patients	50,000	By Surgical Equipments	5,000
To Sundries	2,000	By Insurance premium	1,000
		By Telephone Bill	2,000
		By Printing & Stationery	3,000
		By Sundry Expenses	2,000
		By Water charges	3,000
		By <u>Balance</u>	
		Cash in Hand	53,000
		Cash at Bank	1,30,000
	2,87,000		2,87,000

P.T.O.

Additional Information.

Sl. No.	Details	As 1 April, 2017	As 31.03.2018
1.	Subscription Receivable	5,000	7,500
2.	Subscription Received in Advance	2,000	5,000
3.	Wages and salaries outstanding	2,000	7,000
4.	Stock of Medicines	20,000	25,000
5.	Surgical Equipments	20,000	23,000
6.	Insurance Prepaid	200	100
7.	Machines	1,00,000	90,000

You are require to prepare

- a) Income and expenditure account and
- b) Balance sheet

OR

Following is the trial balance of Hotel Rajratna, Nashik, as on 31<sup>st</sup> March, 2018. You are require to prepare the Profit & Loss Account for the year ended 31<sup>st</sup> March, 2018 and the Balance Sheet as on that date. **[15]**

Trial Balance  
as on 31<sup>st</sup> March, 2018

Particulars	Rs.	Particulars	Rs.
Stock	25,000	Capital	6,00,000
Sundry Debtors	1,25,000	Room charges	2,85,000
Cash in Hand	50,000	Food and Beverages	2,15,000
Kitchen Appliances	60,000	Discount received	5,000
Salaries & Wages	50,000	Sundry creditors	1,15,000
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 and fuel	15,000		
Advertising	15,000		
Drawing	25,000		
Bad Debts	5,000		
Building	1,70,000		
Rates	3,000		
Motor Car	2,00,000		
Investment	1,00,000		
	13,24,000		13,24,000



Prepare the Final Accounts after considering the adjustments given below-

1. A sum of Rs. 10,000/- representing room charges Rs. 7,500/-,  
Food and Beverages, Rs. 2,500/- to be charged to proprietor of the hotel.
2. A depreciation is to be provided on -
  - Building @ 10%
  - Motor Car @ 15%
  - Furniture @ 5%
  - Kitchen App. @ 20%.
3. Salaries and Wages are outstanding Rs. 2,000/-
4. The purchase of Rs. 5,000/- remained unrecorded.
5. Utensils of Rs. 5,000/- are to be written off.

**Q2)** On 31<sup>st</sup> March, 2018 the Balance Sheet of Dutta Ltd. was as follows : **[15]**

Balance Sheet  
as on 31.03.2018

Liabilities	Rs.	Assets	Rs.
<u>Authorised Capital</u>		Freehold Land & Bldg.	1,00,000
10,000 equity shares of Rs. 10/- each	1,00,000	<u>Plant &amp; Machinery</u>	
1,000 6% cumulative Pref. shares of Rs. 10/- each	<u>1,00,000</u>	At cost 80,000	
<u>Issued capital</u>		(-) Depreciation <u>30,000</u>	50,000
6,000 Eq. shares of Rs. 10/- each fully paid	60,000	Tools and patterns	10,000
600 6% cumulative Pref. shares @ 100/- each fully paid	60,000	Stock in Trade	70,000
8% Debentures	30,000	Trade Debtors	30,000
Trade creditors	1,30,000	Cash in Hand	1,000
Bank overdraft	61,000	Profit & Loss A/c.	80,000
	<u>3,41,000</u>		<u>3,41,000</u>

It was decided to reconstruct the company and for this purpose, Laxha unlimited was registered with a capital of Rs. 2,00,000/- divided into 8,000 equity shares of Rs. 10/- each and 1,200 7% preference shares of Rs. 100/- each to take over the assets and liabilities of the old company. The debentureholders of Dutta Ltd. agree to accept 7% preference shares in the new company in exchange for their debentures.

The preference shareholders were to receive one preference share in the new company for every three preference shares held by them in the old company and the equity shareholders were to be allotted one equity shares Rs. 8/- paid in the new company for every four shares held by them in the old company.

Laxha unlimited issued 3,500 equity shares of Rs. 10/- each at par and called up the balance of Rs. 2/- on the shares issued to the old shareholders in Dutta Ltd.

The cost of liquidation of Dutta Ltd. Rs. 250/- was paid by the new company. The preliminary expenses of Laxha unlimited which have been paid were Rs. 240/-

You are require to prepare :-

- i) Realisation Account and Shareholders Account in the books of Dutta Ltd.
- ii) Balance sheet of Laxha unlimited.

OR

The following is the Balance Sheet of Deepak Ltd. as on 31<sup>st</sup> March, 2018. [15]

Liabilities	Rs.	Assets	Rs.
<u>Share Capital</u>		Goodwill	20,000
15,000 equity shares of Rs. 10/-	1,50,000	Plant & Machinery	1,50,000
10,000 6% cumulative Pref. shares @ 10/-	1,00,000	Stocks	80,000
5% Debt. of Rs. 100/-	50,000	Sundry Debtors	1,20,000
Bank overdraft	20,000	Cash at Bank	8,900
Employees profit shares A/c.	14,000	Profit & Loss A/c	40,100
Sundry creditors	91,500	Preliminary Exp.	5,000
Interest Accrued on debentures	2,500	Commission and Brokerage on Issue of Shares	4,000
<u>Contingent liabilities</u>			
Arrears of cumulative pref. dividend Rs. 12,000/-			
	4,28,000		4,28,000

Chanda Ltd. agreed to absorb Deepak Ltd. from 1<sup>st</sup> April, 2018 on the following terms.

- a) Chanda Ltd. is to take over all tangible assets except cash.
- b) It is to pay the debentureholders at a premium of 10% by issue of its 6% cumulative preference shares of Rs. 10/- each.
- c) It is to issue one equity share of Rs. 10/- each and make a payment of Rs. 4/- in cash exchange of every two equity shares in Deepak Ltd.
- d) Sundry creditors will receive 90% of the sums due to them in fully paid equity shares of Rs. 10/- each in Chanda Ltd. in full settlement of their claims.
- e) Preference shareholders will be issued 5% Debentures in Chanda Ltd.

Pass Journal Entries in the books of Deepak & Chanda Ltd.

- Q3) A)** British Contractors Ltd. undertook a contract for Rs. 5,00,000/- on 1 April, 2017. On 31<sup>st</sup> March, 2018 when the accounts were closed, the following details about the contract were gathered. **[10]**

Particular	Rs.
Materials purchased	1,00,000
Wages paid	45,000
General Expenses	10,000
Plant purchased	50,000
Materials on hand (31.3.2018)	25,000
Wages Accrued (31.3.2018)	5,000
Work Certified	2,00,000
Work Uncertified	15,000
Cash Received	1,50,000
Depreciation of Plant	5,000

The above contract contained an escalation clause which reads as follows: "In the event of prices of materials and rates of wages increasing by more than 5% the contract price will be increased accordingly by 25% of the rise in the cost of materials and wages beyond 5% in each case". It was found that since the date of signing the agreement the prices of materials and wage rates increased by 25%. The value of work certified does not take into account the effect of the above clause. Prepare Contract Account. Working notes should be part of your answer.

- B) Write short notes on any two. [10]
- a) Accounting Treatment of Excise Duty
  - b) Steps in Corporate Financial Reporting
  - c) Procedure of payment of Service Tax.
  - d) Government Grants.



Total No. of Questions : 3]

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[5359]-504

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

ADVANCED ACCOUNTING AND TAXATION

Advanced Accounting

(2013 Pattern)

[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 short notes (Any two) : [15]

- a) Type of lease.
- b) Generally Accepted Accounting Principles.
- c) Accounting Environment.
- d) Accounting Standards.

**Q2)** On 31<sup>st</sup> December, 2017 the Balance Sheet of Disha Ltd., Pune disclosed the following position as follows. [15]

Liabilities	Rs.	Assets	Rs.
Share Capital :		Goodwill	42,000
Issued and subscribed capital :		Business premises	2,70,000
40,000 Equity shares of Rs. 10 each fully paid	4,00,000	Machinery	2,20,000
Reserve	2,02,000	Furniture & Fixtures	18,000
Profit and Loss	1,08,000	Trade Debtors	2,75,000
7% Debentures	1,00,000	(all considered good)	
Trade creditors	90,000	Stock in trade	1,05,000
Bills payable	50,000	Cash in hand	20,000
	9,50,000		9,50,000

The additional information as on 31<sup>st</sup> Dec. 2017 is as follows :

i) Assets were valued as follows:	Rs.
• Business premises	1,95,000
• Machinery	1,35,000
• Furniture and Fixtures	20,000
• Goodwill	50,000
• Stock - in - trade	1,05,000

ii) The net profits for the last three years were as follows :

Year	Net profit (Rs.)
2015	1,13,000
2016	1,21,000
2017	1,26,000

of which 20% were transfer to Reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair return on investment may be taken at 20%.

You are required to calculate the valuation of each equity share separately, ignoring taxation, as per

- a) Net Asset Method
- b) Yield Basis Method and
- c) Fair Value Method

OR

Following was the trail balance as on Dec. 31, 2017 of Pune Branch of an British Firm having head office in London. [15]

	Rs.	Rs.
Stock Jan. 1, 2017	12,600	-
Debtors and Creditors	39,000	26,000
Bills Receivable & Bills Payable	10,400	9,100
Salaries and Wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at Bank	28,990	-
London Account	-	33,200
Purchases and Sales	75,000	1,12,500
	1,80,800	1,80,800

On Dec. 31, 2017 the stock was valued at Rs. 32,500. The debit balance of the branch account in London books on Dec. 31, 2017 was £ 2,680 and Furniture account appeared at £ 350. On Dec. 31, 2017 there was cash in transit from Delhi to London amounting to Rs. 2,600. The rate of exchange on 31.12.2016 was Rs. 14 and on 31.12.2017 was Rs. 13. Average rate of 2017 was Rs. 12. Prepare the Branch Profit and Loss Account and Balance sheet in the head office book.

**Q3)** Unfortunate Ltd., Ulhashagar went into voluntary Liquidation as on 1<sup>st</sup> April, 2017 and Mr. F is appointed as an official Liquidator. The Summarised Balance sheet of the company as on 1<sup>st</sup> April, 2017 is as under : **[20]**

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

Leasehold properties and Machinery are valued at Rs. 1,09,000 and Rs. 90,000 respectively. On realization profits of Rs. 1,500 are expected on stock. Book Debts will realize Rs. 84,000. The other assets are valued as : Investments Rs. 6,000 and Furniture Rs. 7,500. The Bank Loan is secured of Lease hold property. Preferential creditors Rs. 1,500 were not included in Trade creditors. Misc. expenses due but not paid amount to Rs. 500.

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

OR

The following are the Summarised Balance Sheets of H Ltd. and S Ltd. as on 31-3-2017. [20]

Liabilities	H Ltd. (Rs.)	S Ltd. (Rs.)	Assets	H Ltd. (Rs.)	S Ltd. (Rs.)
Share Capital :	1,80,000	1,00,000	Buildings	50,000	40,000
Share of Rs.10 each			Machinery	80,000	20,000
Sundry creditors	40,000	20,000	Furniture	60,000	20,000
Bills payable	20,000	10,000	Debtors	50,000	25,000
Bank overdraft	20,000	-			
Profit and Loss	35,000		Investments	55,000	-
			(8,000 Equity shares in S Ltd.)		
			Profit and Loss	-	25,000
	2,95,000	1,30,000		2,95,000	1,30,000

Other information :

- i) Debtors include Rs. 10,000 due from S Ltd.
- ii) H Ltd. acquired the shares of S Ltd. on 1<sup>st</sup> April 2016 when S Ltd. had a debit balance of Rs. 40,000 in its Profit and Loss Account.

Prepare a consolidated Balance Sheet as on 31-3-2017.





Total No. of Questions : 3]

SEAT No. :

P4405

[Total No. of Pages : 6

[5359] - 505

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

ADVANCED COST ACCOUNTING

Advanced Cost Accounting and Cost System

(2013 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) Attempt all questions.
- 2) Figures to the right indicate full marks.

**Q1)** Mahendra plant Ltd; Ahmednagar has three production depts. and two service depts. Their primary distribution summary disclosed the result which are as follows. [15]

Production Depts.		Service Depts.	
	Rs.		Rs.
A -	13,800	X -	6,000
B -	21,900	Y -	5,000
C -	12,900		

Expenses of service depts are to be apportioned as follows.

Particulars	A	B	C	X	Y
Dept - X	30%	40%	20%	-	10%
Dept - Y	10%	20%	50%	20%	-

Estimated working Hours are as follows.

Dept - A - 8257 hours

Dept - B - 8633 hours

Dept - C - 5729 hours

Your are required to work out the production hour rate of recovery of overheads in dept. A, B and C under Repeated Distribution Method.

OR

P.T.O.

The following information relates to Sanket Builders, Pune for Rs. 10,00,000

	2015	2016
	Rs.	Rs.
Material issued	3,00,000	84,000
Direct Wages	2,30,000	1,05,000
Direct expenses	22,000	10,000
Indirect expenses	6,000	1,400
Work certified	7,50,000	10,000
Work uncertified	8,000	-
Material at site	5,000	7,000
Plant issued	14,000	2,000
Cash received from contractee	6,00,000	10,00,000

The value of plant at the end of 2015 and 2016 was Rs. 7,000 and Rs. 5,000 respectively.

Prepare contract Accounts and contractee's Account for two years taking into consideration such profit for transfer to profit and loss account as you think proper.

- Q2)** a) What do you mean by Economic order Quantity? How it is calculated? [5]  
 b) The finished product of a factory passes through two process 'A' and 'B' and then to finished stock. From the following information you are required to prepare process 'A', process 'B' Account, Abnormal Loss and Abnormal Gain Account.

Particulars	Process 'A'	Process 'B'
Materials (introduced 20,000 units in process 'A')	Rs. 30,000	3,000
Labour	Rs. 10,000	12,000
Overheads	Rs. 7,000	9,850
Normal Loss	% 10%	4%
Scrap value of normal loss	Rs. 1 Per unit	2 Per unit
Output	units 17,500	17,000

There is not stock or work in progress in any process.

[10]

OR

- a) What is under and over absorption of overheads. [5]
- b) From the following particulars you are required to calculate the weekly earning of a worker under :

- i) Straight Piece Rate
- ii) Taylor's Differential Piece Rate
- iii) Halsey premium scheme (50% sharing) and
- iv) Rowan premium plan

Weekly working Hours	-	48
Hourly wage Rate	-	Rs. 10
Normal Time Taken per unit	-	20 minutes
Normal output per week	-	120 units
Actual output for the week	-	150 units

Taylor's differential piece Rate :

80% of piece Rate when output is below normal 120% of piece Rate when output is at or above normal. [10]

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

- a) Classification of overheads
- b) Operating Costing
- c) Job costing and batch costing
- d) Objectives of cost Accounting



Total No. of Questions : 3]

**P4405**

**[5359] - 505**

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

**ADVANCED COST ACCOUNTING & COST SYSTEM**

**Application of Cost Accounting**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Messers Ash Ltd. showed a net loss of Rs. 2,52,000 as per their financial accounts for the year ended 31<sup>st</sup> March 2017. The cost account however disclosed a net loss of Rs. 1,84,000 for the same period. The following information was revealed as a result of the scrutiny of the figures of both the sets of books. **[15]**

	Rs.
i) Factory overheads under-recovered	- 6,000
ii) Administrative overhead over recovered	- 4,000
iii) Depreciation charged in financial accounts	- 90,000
iv) Depreciation recovered in cost	- 95,000
v) Interest on investment not included in cost	- 15,000
vi) Income Tax provided	- 90,000
vii) Transfer fee [in financial books]	- 2,000
viii) Stores adjustment [credit in financial books]	- 2,000

Prepare a memorandum reconciliation Account.

**Q2) a) Advantages of Product Life Cycle Costing. [5]**

b) The performance data of a steel plant indicate the following for the year 2016-17. [10]

- i) Steel output = 04 million tons valued at Rs. 4,000/- per ton.
- ii) Raw material consumed = 06 million tons
- iii) Average employment = 20,000. Each employee cost Rs. 4,500 p.m.
- iv) Energy consumed = 02 million MW hours.
- v) Average capital employed = Rs. 20,000 millions.

Complete the factor productivities of manpower, material, energy and capital employed. Also compute the total factor productivity.

OR

a) Human aspect of productivity [5]

b) Following information is obtained from a factory:

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

Idle time due to local shedding 30 man days

Calculate :

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

[10]

**Q3)** Answer the following questions (any two) :

**[20]**

- a) Stages of product life cycle
- b) Approach for assessing competitive advantages in value chain analysis
- c) Technical Measures to improve productivity
- d) Reasons for Reconciliation between Cost and Financial A/c



Total No. of Questions : 3]

SEAT No. :

P4406

[Total No. of Pages : 4

[5359] - 507

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

BUSINESS ADMINISTRATION

Production and Operations Management

(2013 Pattern) (Special Paper - I) (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)** Explain in details Regarding Recent Trends in production and service system. [15]

OR

Explain in detail safety considerations and environmental aspects related to the plant layout.

**Q2)** Define product design also explain various stapes in product design. [15]

OR

Write a detailed note on quality circle.

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

- a) T.Q.M.
- b) ISO 9000
- c) Factors affecting production control
- d) Mass production



P.T.O.

Total No. of Questions : 3]

P4406

[5359] - 507

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

BUSINESS ADMINISTRATION

Production and Operations Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) उत्पादन व सेवा पद्धतीतील आधुनिक प्रवाह स्पष्ट करा. [15]

किंवा

यंत्रसंरचने संदर्भात सुरक्षा निकष व पर्यावरण निकष सविस्तर स्पष्ट करा.

प्रश्न 2) 'उत्पादन आराखडा' या संकल्पनेची व्याख्या सांगा. तसेच उत्पादन आराखड्यासंदर्भातील विविध अवस्था स्पष्ट करा. [15]

किंवा

गुणवत्ता मंडळ (Quality circle) यावर सविस्तर टिप लिहा.

प्रश्न 3) टिपा लिहा (कोणत्याही - 2) [20]

- अ) संपुर्ण गुणवत्ता व्यवस्थापन (TQM)  
ब) आय एस ओ 9000  
क) उत्पादन नियंत्रणावर परिणाम करणारे घटक  
ड) मोठ्या प्रमाणावरील उत्पादन (Mass production)





Total No. of Questions : 3]

**P4406**

**[5359] - 507**

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

**BUSINESS ADMINISTRATION - III (Group - D)**

**Business Ethics and Professional Values**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

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

OR

Explain the Ethical Practices in Marketing & Advertising.

**Q2)** What is 'Corporate Citizenship'? Explain the structure and approaches of Corporate citizenship. **[15]**

OR

Explain in detail the Gandhian Principles of Satya and Ahinsa.

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

- a) Indian Business Ethics
- b) Indian Ethical Practices in Employment
- c) Corporate Social Responsibility
- d) Gandhian Approach in Management and Trusteeship



Total No. of Questions : 3]

P4406

[5359] - 507

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

BUSINESS ADMINISTRATION - III (Group - D)

Business Ethics and Professional Values

(2013 Pattern) (Special Paper - III)

(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.

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प्रश्न 1) 'नितीशास्त्र' आणि 'व्यावसायिक नितीशास्त्र' या संकल्पनेच्या व्याख्या द्या. व्यावसायिक नितीशास्त्राची तत्वे व महत्व सविस्तर स्पष्ट करा. [15]

किंवा

विपणन आणि जाहिरातीतील नैतिक व्यवहार किंवा पद्धती सविस्तर स्पष्ट करा.

प्रश्न 2) 'कॉर्पोरेट नागरिकत्व' म्हणजे काय? भारतीय नागरिकत्वाची रचना आणि दृष्टिकोन स्पष्ट करा. [15]

किंवा

गांधीजींची सत्य आणि अहिंसा ही तत्वे सविस्तर स्पष्ट करा.

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

- अ) भारतीय व्यावसायिक नितीशास्त्र
- ब) भारतातील रोजगाराचे नैतिकतेतील व्यवहार किंवा पद्धती
- क) कॉर्पोरेट सामाजिक जबाबदारी
- ड) व्यवस्थापन आणि विश्वस्ततेबाबत गांधींचा दृष्टीकोन



Total No. of Questions : 4]

SEAT No. :

P4408

[Total No. of Pages : 6

[5359]-509

M. Com. (External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Movement in India

(Special Paper - I)

(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)** Give a brief outline of evolution of co-operative movement in India. **[14]**

OR

Discuss the challenges of co-operatives in a globalised economy.

**Q2)** Explain the provisions of Maharashtra State Co-operative Societies Act 1960 regarding registration and management of Co-operative Society. **[14]**

OR

Comment on the provisions of Maharashtra State Co-operative Societies Act 1960 regarding settlement of disputes and liquidation of Co-operative Society.

**Q3)** Describe the organisational set up of co-operative department at state level. **[14]**

OR

Give a brief outline of organisational set up at district level. State its broad features.

**P.T.O.**

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

**[8]**

- a) Functions of NABARD
- b) Recommendations of Vaidyanathan Committee
- c) All India Rural Credit Survey Committee.
- d) Duties of District Registrar of Co-operatives.



Total No. of Questions : 4]

P4408

[5359]-509

M. Com. (External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Movement in India

(Special Paper - I)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) भारतातील सहकारी चळवळीच्या उत्क्रांतीची थोडक्यात रूपरेषा द्या. [14]

किंवा

जागतीकीकरण झालेल्या अर्थव्यवस्थेतील सहकारी चळवळीच्या आव्हानांची चर्चा करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थेची नोंदणी आणि व्यवस्थापन यासंबंधी तरतुदी स्पष्ट करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील कलहनिराकरण आणि संस्था समापना संबंधी तरतुदीवर भाष्य करा.

प्रश्न 3) राज्यस्तरावरील सहकार खात्याच्या संघटन रचनेचे वर्णन करा. [14]

किंवा

जिल्हा स्तरावरील सहकार खात्याच्या संघटन रचनेची थोडक्यात रूपरेषा द्या. तीचे ठळक वैशिष्ट्ये सांगा.

प्रश्न 4) टीपा लिहा (कोणत्याही दोन)

[8]

- अ) नाबार्डची कार्ये
- ब) वैद्यनाथन समितीच्या शिफारशी
- क) अखिल भारतीय ग्रामिण पतपुरवठा पाहणी समिती
- ड) जिल्हा सहकारी संस्था निबंधकाची कर्तव्ये



Total No. of Questions : 3]

**P4408**

**[5359]-509**

**M. Com. (External) (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)** Trace origin and growth of co-operative movement in the world. **[15]**

OR

Explain development of co-operative movement in Great Britain after industrial revolution.

**Q2)** Explain the co-operative movement of Israel. **[15]**

OR

What is the role of co-operatives in capitalistic economy?

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

- a) Objectives of International Co-operation Alliance
- b) Impact of Globalisation on Co-operatives
- c) Co-operative movement in Mixed Economy
- d) Co-operative movement in USA



Total No. of Questions : 3]

P4408

[5359]-509

M. Com. (External) (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 आवश्यक आहे.
  - 2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
  - 3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) जागतिक सहकारी चळवळीचा उगम आणि विकासाबाबत आढावा घ्या. [15]

किंवा

औद्योगिक क्रांतीनंतर ग्रेट ब्रिटन मध्ये सहकारी चळवळीचा झालेला विकास स्पष्ट करा.

प्रश्न 2) इस्त्राईल मधील सहकार चळवळ स्पष्ट करा. [15]

किंवा

भांडवलशाही अर्थव्यवस्थेत सहकारी क्षेत्राची भूमिका कोणती असते.

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

- अ) आंतरराष्ट्रीय सहकारी संस्था महासंघाची उद्दिष्टे
- ब) जागतिकीकरणाचा सहकारी संस्थावरील परिणाम
- क) संमिश्र अर्थव्यवस्थेमधील सहकार
- ड) अमेरिकेतील सहकारी चळवळ





Total No. of Questions : 3]

SEAT No. :

**P4409**

[Total No. of Pages : 8

**[5359] - 510**

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

**ADVANCED BANKING AND FINANCE**

**Legal Framework of Banking (Group - G)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the provisions of Banking Regulation Act, 1949 as applicable to Co-operative Banks. **[15]**

OR

Define the following under Securitization Act, 2002.

- a) Bank
- b) Borrower
- c) Financial Asset
- d) Financial Institutions
- e) Non - Performing Assets

**Q2)** Explain the provisions of Dishonour of Negotiable Instruments. Discuss the Penalties in case of dishonour of certain cheques due to insufficiency of funds in the account. **[15]**

OR

Explain the provisions of Current Account and Capital Account transactions under FEMA, 1999.

**P.T.O.**

**Q3) Write Short Notes on : (Any Two)**

**[20]**

- a) Protest
- b) Authorized Person
- c) Powers of RBI under Banking Regulation Act, 1949
- d) Cancellation of Certificate of Registration under Securitization Act, 2002



Total No. of Questions : 3]

P4409

[5359] - 510

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

ADVANCED BANKING AND FINANCE

Legal Framework of Banking (Group - G)

(2013 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) बँकिंग नियमन कायदा, 1949 मधील सहकारी बँकांना लागू होणाऱ्या तरतुदी स्पष्ट करा. [15]

किंवा

रोखीकरण कायदा, 2002 मधील खालील व्याख्या स्पष्ट करा.

- अ) बँक
- ब) कर्जदार
- क) वित्तीय मालमत्ता
- ड) वित्तीय संस्था
- इ) निष्कीय मालमत्ता

प्रश्न 2) चलनक्षम दस्तऐवजाच्या अनादरा संबंधीच्या तरतुदी स्पष्ट करा. खात्यामध्ये पुरेसा निधी नसल्यास विशेष धनादेशाच्या अनादरासाठीच्या दंडाची चर्चा करा. [15]

किंवा

फेमा कायदा, 1999 अंतर्गत चालू खाते आणि भांडवली खात्यावरील व्यवहारासंबंधीच्या तरतुदी स्पष्ट करा.

प्रश्न 3) टिपा लिहा (कोणतेही दोन)

[20]

- अ) निषेध
- ब) अधिकृत व्यक्ती
- क) बँकींग नियमन कायदा, 1949 नुसार रिझर्व बँकेचे अधिकार
- ड) रोखीकरण कायदा, 2002 अंतर्गत नोंदणी प्रमाणपत्र रद्द करणे.



Total No. of Questions : 3]

**P4409**

**[5359] - 510**

**M.Com. (Part - I) (Semester - II) (External)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**Banking Law and Practices (Special Paper - III)**  
**(2013 Pattern)**

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Answers must be to the point. Excessively elaborated answer does not mean a correct answer.*
- 4) Answers must be with reference to the relevant sections of the Act concerned.*

**Q1)** Spell out and explain in detail the following definitions from the Prevention of Money Laundering Act, 2002. **[15]**

- a) Client
- b) Intermediary
- c) Offence of cross border implication

OR

“Debtor - Creditor and Creditor-Debtor relationship between banker and his customer are primary. All other relations stem out of these two relations.” Do you agree? Explain.

**Q2)** What is a non performing asset? How can systematic management of investment and loan portfolio help a banker reduce the non performing assets of banks? **[15]**

OR

“The use of technology in banks has led to problems such as non maintenance of data secrecy and non protection of confidentiality.” Do you agree? Explain your say.

**Q3)** Write notes on : (Any Two)

**[20]**

- a) Risks in asset liability management
- b) Application of law of limitation to bank transactions
- c) Basel's three pillars of banking supervision
- d) RBI guidelines to prevent money laundering.



Total No. of Questions : 3]

P4409

[5359] - 510

**M.Com. (Part - I) (Semester - II) (External)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**Banking Law and Practices (Special Paper - III)**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

[एकूण गुण : 50

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

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प्रश्न 1) मनी लाण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील व्याख्या नमूद व सविस्तर स्पष्ट करा. [15]

- अ) ग्राहक
- ब) मध्यस्थ
- क) सीमेपलीकडील गर्भितार्थ असलेला गुन्हा

किंवा

बँकर आणि त्याचा ग्राहक यांमधील संबंध प्राथमिक पणे ऋणको - धनको आणि धनको - ऋणको असे आहेत. इतर सर्व संबंधांचा या दोन संबंधांतून उगम होतो. आपण सहमत आहात काय? स्पष्ट करा.

प्रश्न 2) निष्क्रिय मालमत्ता म्हणजे काय? गुंतवणुक आणि कर्ज रोखासंग्रहाचे पद्धतशीर व्यवस्थापन बँकरला निष्क्रिय मालमत्ता कमी करण्यास कशाप्रकारे मदत करू शकते? [15]

किंवा

“बँक व्यवहारातील तंत्र ज्ञानाच्या उपयोगामुळे खात्यासंदर्भातील माहितीची गुप्तता न पाळणे आणि गोपनियतेचे असंरक्षण अशा समस्या उद्भवल्या आहेत” आपण याच्याशी सहमत आहात काय? आपले म्हणणे स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणतेही दोन)

[20]

- अ) मत्ता आणि दायित्व व्यवस्थापनामधील जोखिम.
- ब) मर्यादा कायद्याची बँक व्यवहारावरील प्रयोज्यता.
- क) बेसलचे बँकिंग पर्यवेक्षणाचे तीन आधारस्तंभ.
- ड) मनी लॉण्डरिंग प्रतिबंधासाठीच्या भारतीय रिझर्व्ह बँकेच्या नियमावली.





Total No. of Questions : 4]

SEAT No. :

P4410

[Total No. of Pages : 4

[5359] - 511

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

**Gr : H : MARKETING TECHNIQUES**

**Recent Advances in Marketing**

**(2013 Pattern) (Credit System) (External)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain various Methods of Pricing. **[14]**

OR

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

**Q2)** Write Recent Trend in Mordent Advertising. Evaluate Marketing Communication Programme. **[14]**

OR

State various ways of Public Relation.

**Q3)** What do you mean by Advertising Budgeting? Explain the process of Preparing Advertising Budget. **[14]**

OR

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

**Q4)** Write Short Notes : (Any Two) **[8]**

- a) Product Simplification.
- b) Channels of Distribution.
- c) Trade Mark Industry.
- d) Rebranding.



P.T.O.

Total No. of Questions : 4]

P4410

[5359] - 511

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

Gr : H : MARKETING TECHNIQUES

Recent Advances in Marketing

(2013 Pattern) (Credit System) (External)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) मुल्यनिर्धारनिकरणाच्या विविध पद्धती सांगा. [14]  
किंवा  
विपणन पर्यावरण म्हणजे काय? विपणन पर्यावरणावर अंतर्गत व बाह्य घटकांचा परिणाम सांगा.
- प्रश्न 2) आधुनिक जाहिरातीमधील कल या विषयी माहिती लिहा. विपणन संज्ञापन कार्यक्रमाचे मुल्यमापन करा. [14]  
किंवा  
जनसंपर्काचे विविध मार्ग सांगा.
- प्रश्न 3) जाहिरात अंदाजपत्रक म्हणजे काय? जाहिरात अंदाजपत्रक तयार करण्याची प्रक्रिया लिहा. [14]  
किंवा  
'व्यक्तीगत विक्री' व्याख्या लिहा. व्यक्तीगत विक्रीची तंत्रे सांगा.
- प्रश्न 4) टीपा लिहा. (कोणत्याही दोन) [8]  
अ) उत्पादन सुगमता  
ब) वितरणाचे मार्ग  
क) बोधचिन्ह उद्योग  
ड) पुनर्रमुद्रांकन



Total No. of Questions : 3]

**P4410**

**[5359] - 511**

**M.Com. (External)**

**ADVANCED MARKETING**

**Customer Relationship Management & Retailing (Paper - III)  
(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 changing role of CRM in current marketing scenario. **[15]**

OR

What is Retailing? State importance of Customer Relationship Management in retailing business.

**Q2)** Explain the challenges of CRM implementation and essentials of CRM principle. **[15]**

OR

What is customer profitability? Explain classification on the basis of customer profitability.

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

- a) Features of e-CRM
- b) Employee organisation Relationship
- c) Customer lifetime value.
- d) Customer experience management
- e) CRM Benefit



Total No. of Questions : 3]

P4410

[5359] - 511

M.Com. (External)

ADVANCED MARKETING

Customer Relationship Management & Retailing (Paper - III)  
(2013 Pattern)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) आधुनिक विपणन जगतामधील ग्राहक संबंध व्यवस्थापनाची बदलती भूमिका स्पष्ट करा. [15]

किंवा

‘किरकोळ व्यापार’ म्हणजे काय? ग्राहक संबंध व्यवस्थापनामध्ये किरकोळ व्यापाराचे महत्व सांगा.

प्रश्न 2) ‘ग्राहक संबंध व्यवस्थापन’ राबविण्याची आव्हाने आणि ग्राहक संबंध व्यवस्थापन तत्वाची आवश्यकता स्पष्ट करा. [15]

किंवा

‘ग्राहक नफा क्षमता’ म्हणजे काय? ग्राहक नफा क्षमतेच्या आधारे ग्राहकांचे केले जाणारे वर्गीकरण स्पष्ट करा.

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

- अ) ई-ग्राहक व्यवस्थापन संबंध - वैशिष्ट्ये  
ब) कामगार उद्योग संस्था संबंध  
क) आजीवन ग्राहक मुल्य  
ड) ग्राहक अनुभव व्यवस्थापन  
इ) ग्राहक संबंध व्यवस्थापन फायदे



Total No. of Questions : 3]

SEAT No. :

**P5269**

[Total No. of Pages : 7

**[5359]-512**

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

**ADVANCED ACCOUNTING & TAXATION**

**Income Tax**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) Write short notes on (Any three)**

**[15]**

- a) Residential status of Individual
- b) Types of Capital Gain
- c) Tax Deducted At Source
- d) Deduction U/s. 80C
- e) Rates of Income Tax for Individual

**Q2) Rajesh is employed with *Xenith* Limited since 2015. He is entitled to the following emoluments from his employer:**

**[15]**

Basic salary	Rs.21,000/- p.m.
Advance Salary ( For the month of April & May)	Rs.40,000/-
Bonus	Rs.20,000/-
Dearness allowance (part of salary for retirement benefits)	Rs.12,000/- p.m.
Children education allowance for three children	Rs.6,800/- p.a.
Hostel expenditure allowance for three children	Rs.400/- p.m. per child
House rent allowance (Rent paid for a house in Pune 4,500/- p.m.)	Rs.5,000/- p.m.
Entertainment Allowance	Rs.12,000/- p.a.
Medical allowance (Entire amount was spent on his medical treatment)	Rs.1,500/- p.m.
Commission 3% of turnover (Actual turnover - Rs. 40,00,000/-)	Rs.1,20,000/-

**P.T.O.**

He was also provided 1800 cc motor car with driver to be used partly for official and partly for private purposes. The expenses of running and maintenance of car were met by *Rajesh* himself.

He was also given facility of watchman, sweeper and gardener. The salary of each employee was Rs.2400/- p.m.

Employers contribution to RPF @14% of the Salary and equal contribution paid by Mr. Rajesh. 11% Interest received on the accumulated balance of RPF Rs. 12,100/-

Professional Tax deducted from salary and paid by the employer Rs. 2,500/-

He has provided club facility of Rs. 6,500/- by the employer

Free Gas and water connection provided by employer for which employer pays Rs. 10,300/- p.a.

Compute his taxable income under the head Salaries for the Assessment Year 2018-19.

OR

Mr. Junior owned two houses. For the assessment year 2018-19, details relating to the properties are given below:

Particulars	House I (Rs.)	House II (Rs.)
Fair rent	1,35,000	1,32,000
Rent received	1,38,000	1,35,000
Municipal valuation	1,36,000	1,35,000
Municipal taxes paid	14,000	15,000
Repairs	1,500	1,700
Insurance	12,000	13,000
Land revenue	12,500	14,000
Ground rent	16,600	18,200
Interest on capital borrowed by mortgaging House I (funds are used for construction of House II)	24,000	----
Nature of occupation	Let out for residence	Let out for Business
Date of completion of construction	May, 2009	April, 2017

Calculate the income from house property of Mr. Junior for the Assessment Year 2018-19.

**Q3)** Mr. Vipin has prepared the following Profit & Loss Account for the year ended 31-3-2018. You are required to ascertain his gross total income for the Assessment Year 2018-19. **[20]**

Profit & Loss Account for the year ended 31-3-2018

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Salaries	60,000	By Gross Profit	3,50,000
To Rent	76,400	By Rent from house property	36,000
To loss of theft	20,500	By Bad Debts Recovered	8,000
To Discount	10,000	By Interest on F.D.	24,000
To VAT Paid	6,000	By Interest of PPF	12,000
To Reserve for bad debts	10,000	By Gift from Friend	6,000
To Gift and presents	500		
To Life Insurance premium	1,000		
To Interest on loan	12,000		
To Interest on capital	3,000		
To Repairs to house	500		
To Income tax	2,000		
To Net Profit	2,34,100		
Total	4,36,000	Total	4,36,000

Additional Information

1. Allowable depreciation is Rs. 10,000/- as per Income Tax.
2. Rent includes Rent of Rs. 36,000/- paid for the residential House of Mr. Vipin.
3. Bad debts recovered was allowed by the dept. for the earlier year 2016-17.

Compute the income from the business of Mr. Vipin for the Assessment year 2018-19.

OR

A and B are two partners (1:2) of AB and co , a firm engaged in manufacturing chemicals. The profit and loss account of the firm for the year ending 31-03-2018 is as follows.

**PROFIT & LOSS ACCOUNT**  
For the year Ended 31.03.2018

Particulars	Rs.	Particulars	Rs.
Cost of goods sold	43,00,000	Sales	63,00,000
Salary to staff	8,89,800	Long Term Capital Gains	40,000
Depreciation	80,000	Other business receipts	31,000
Remuneration to partner			
A	3,00,000		
B	2,40,000		
Interest on capital to partners @18%			
A	36,000		
B	25,200		
Other Expenses	3,70,000		
Net Profit	1,30,000		
<b>Total</b>	<b>63,71,000</b>	<b>Total</b>	<b>63,71,000</b>

Other Information:

- 1) The firm completed all legal formalities to get the status of PFAS.
- 2) The firm has given donation of Rs. 80,000 to a notified public charitable Trust which is included in other expenses.
- 3) Salary and interest is paid to partners as per the partnership deed.
- 4) Depreciation allowable U/S 32 is Rs.78, 000.
- 5) Individual details of incomes of Partners are as:

Particular	A	B
Dividend	5,000	26,300
Income From House	63,000	(1,41,000)
Income From Other Sources	1,52,000	2,55,000

Find out the net Income and Tax liability of the firm and Partners for

A.Y.2018-19.





Total No. of Questions : 3]

**P5269**

**[5359]-512**

**M.Com (Part - I) (External)**  
**ADVANCED ACCOUNTING & TAXATION**  
**Business Tax Assessment & Planning**  
**(2013 Pattern) (Credit System) (Paper - IV)**

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** The Account of a Public Company have been prepared in accordance with provisions of part II and III of schedule VI to the Companies Act and its Profit and Loss Account laid before the Annual General Meeting for the previous year 31 March 2018 shows a Net profit of Rs.15,00,000. The following information relevant for the purpose of computing its assessable income has been extracted from a scrutiny of the Profit and Loss Accounts. **[20]**

Particular	Rs.
Credits in Profit and Loss Account:	
1. Profit from a new industrial undertaking qualifying for deduction under sec. 80-IA(net)	17,00,000
2. Profits from a new industrial undertaking qualifying for deduction under sec. 80-IA (gross)	10,00,000
3. Long term capital gains	3,00,000
Debits in Profit and Loss Account	
1. Expenditure relating to industrial undertaking qualifying for deduction under sec.10A	7,00,000
2. Depreciation relating to 2016-17 brought forward	10,00,000
3. Business loss relating to 2016-17brought forward	12,00,000
4. Current year's depreciation	10,00,000
5. Penalty for infraction of law	1,00,000
6. Provision for sales tax	3,00,000
7. Dividend proposed	2,00,000

- Depreciation admissible under the Income Tax Act and Rules for the previous year is Rs. 19,50,000.
- The Capital gain has been invested in specified assets under Sec.54EC.
- Sales tax provided in the accounts has been remitted before the due date. There is no loss or unabsorbed depreciation to be carried forward and adjusted as per I.T. assessment.

You are required to compute the total tax liability of the Company for the assessment year 2018-2019.

OR

Bhartee Co-operative Society engaged in processing agricultural produce of its members, furnishes the following particulars, determine its Net Income and Tax Liability for the Assessment Year 2018-19.

Particulars	Rs.
Income from house property	60,000
Income from processing of agricultural produce without the aid of power	1,15,000
Income from marketing of agricultural produce of members	1,40,000
Dividends from other co-operative societies	85,000
Interest on Government securities	10,000
Profits and gains of business activities	80,000
Income from letting of godowns	70,000
Income from Commission	20,000
Dividends from Pune bank Ltd.	15,000

**Q2)** Ramai public charitable trust registered u/s.12AA runs a hospital and also a medical college. It furnished you the following information for the year ended 31<sup>st</sup> March,2018. **[15]**

- Gross receipt from hospital Rs.4,25,00,000.
- Income from Business-incidental to main object Rs.2,00,000.
- Voluntary contribution received from public Rs.32,00,000. It includes corpus donation of Rs.3,00,000 and anonymous donation of Rs.5,00,000.
- Hospital operational expenses incurred Rs.1,05,00,000 (This does not include capital expenditures and depreciation)
- Income from Medical College (solely for education purpose) Rs. 10,00,000. Gross receipts of college for the year Rs. 90,00,000.
- Gross receipt given in (1) above includes a sum of Rs. 55,00,000 which has accrued but not received. However a sum of Rs. 18,00,000 was received only on 31<sup>st</sup> March 2018.

- 7) The trust set apart Rs.80,00,000 for acquiring a building to expand its hospital. But the amount was paid in May 2017 when sale deed was registered in its name.
  - 8) In June 2016 the trust purchased and installed new computer software for Rs. 28,00,000. The rate of depreciation is 60 % as per Income-tax Act 1961.
  - 9) The trust incurred Rs. 35,00,000 towards purchase of laptops, computers and printers for the hospital.
  - 10) It repaid loan of Rs.15,00,000 earlier for construction of hospital building.
- Compute the total income of the trust for the assessment year 2018-19 .

OR

- A) Preet. Ltd. is an Indian Company. For the previous year 2017-18 the Company submits the following information [8]
- |  |               |
|--|---------------|
| Business Income  | Rs. 14,90,000 |
| Long Term Capital Gain on sale of land on September 20,2017                        | Rs. 1,00,000  |
| Winning from lottery on December 20,2017<br>(out of which tax- deducted Rs.90,000) | Rs. 3,00,000  |
- Ascertain the minimum amount of tax payable by way of different instalments to ensure that interest liability
- B) Mr. Pravin (66 years) derived Rs.6,00,000 as a salary from his employer, Akila Ltd. for the year ending March 31,2018 .The following information are provide by him to the employer calculate Tax Deduct at Source [7]
- |   |              |
|---|--------------|
| a) Loss from self-occupied house property at Mumbai | Rs. 2,00,000 |
| b) Net loss from let out house property             | Rs. 2,00,000 |
| c) Net loss from business activities                | Rs. 1,00,000 |
| d) Interest income from bank                        | Rs.3,20,000  |

**Q3) Define Tax Planning and Management. Explain Nature and scope of Tax Planning and Management [15]**

OR

Write Short Notes (Any Three)

- a) Types of Assessment
- b) Types of Return
- c) Integrated GST
- d) Regular Tax payers
- e) Utilization of Input Tax Credit



Total No. of Questions : 3]

SEAT No. :

P5352

[Total No. of Pages : 5

[5359]-513

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

**ADVANCED COST ACCOUNTING AND COST SYSTEMS  
COSTING TECHNIQUES AND RESPONSIBILITY  
ACCOUNTING**

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

*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)** What is mean by responsibility Accounting? What are the limitations of Responsibility Accounting. **[15]**

OR

What is interfirm comparison? Explain the advantages and Disadvantages of interfirm comparison.

**Q2)** A Ltd. Pune has given you the following information at 50% capacity of the production during the month march 2017 **[15]**

Particulars	Per unit (Rs)
Materials.	50
Labour	30
Variable overheads	20
Fixed overheads (Total Rs. 50,000)	10
Administrative overheads (10% variable)	10
Selling expenses (25% fixed)	8
Distribution expenses (20% fixed)	5
Total	135

You are required to prepare budget at 60%,70% and 80% capacity, presuming that at 80% capacity material cost will be less by 5% and variable selling expenses will be increase by 10%

OR

In a factory 100 workers are engaged and the average rate of wages is 50 paise per hour.

**P.T.O.**

Standard working hours per week are 40 and the standard performance is 10 units per gang hour.

during a week in March wages paid for 50 workers were at the rate of 50 paise per hour. 10 workers at 70 paise per hour and 40 workers at 40 paise per hour. Actual output was 380 units. The factory did not work for five hours due to break down of machinery.

Calculate:

- i) Labour cost variance.
- ii) Labour rate variance.
- iii) Labour efficiency variance.
- iv) Idle time variance.
- v) Labour yield variance.

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

- i) Setting up of standards.
- ii) Zero Base Budget (ZBB)
- iii) Limitations of responsibility Accounting.
- iv) Merits of uniform costing.

b) ABC Co. wishes to arrange overdraft facilities with its bankers during the period April to June 2017. When it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data. Indicating extend of the bank facilities the company will require at the end of the each month. [10]

Rs.

Month	Sales	Purchases	Wages
February - 2017	1,80,000	1,24,800	12,000
March - 2017	1,92,000	1,44,000	14,000
April - 2017	1,08,000	2,43,000	11,000
May - 2017	1,74,000	2,46,000	10,000
June - 2017	1,26,000	2,68,000	15,000

- ii) 50% of the credit sales are realised in the month following the sales and the remaining 50% in the second month following. Creditors are paid in the following month of purchase.
- iii) Cash at Bank 1-4-2017 estimated Rs. 25,000 = 00

OR

- b) The following are the details of a job which is expected to be completed within 50 weeks.

Grade of Workers	Standard		Actual	
	No. of Workers	Wage rate Per worker (Weekly)	No. of Workers	Wage rate Per worker (Weekly)
Skilled	80	75	70	80
Semi-skilled	40	50	40	60
Unskilled	50	35	50	20

55 weeks were taken to Complete the Job

Calculate :-

- Labour Cost variance
- Labour rate variance
- Labour efficiency variance



Total No. of Questions : 3]

**P5352**

**[5359]-513**

**M.Com. (External)**

**ADVANCED COST ACCOUNTING & COST SYSTEMS**

**Cost Control & Cost Systems (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.*

**Q1)** Titan Engineering is operating at 70 percent capacity and presents the following information:

Break-even point Rs. 200 crores

P/V ratio 40 percent

Margin of safety Rs. 50 crores

Titan's management has decided to increase capacity level to 95 percent with the following modifications:

- a) The selling price will be reduced by 8 percent.
- b) The variable cost will be reduced by 5 percent on sales.
- c) The fixed cost will increase by Rs. 20 crores. including depreciation on additions. but excluding interest on additional capacity.
- d) Additional capital of Rs. crores will be needed for capital expenditure and working capital.

**Required:**

- a) Indicate the sales figure, with the working, that will be needed to earn Rs.10 crores over and above the present profit and also meet 20 percent interest on the additional capital.
- b) What will be the revised?
  - i) BEP
  - ii) P/V Ratio
  - iii) Margin of safety

**[15]**

**Q2)** Explain the procedure for installation of costing system in a manufacturing company . **[15]**

OR

What are cost drivers? Bring out the need for emergence of ABC system.

**Q3) a)** An umbrella manufacturer makes an average profit of Rs. 2.50 per unit on a selling price of Rs. 14.30 by producing and selling 60,000 units at 60 percent of potential capacity. **[10]**

**Cost of sales per unit is as follows:**

Direct materials	Rs. 3.50
Direct wages	Rs. 1.25
Factor overhead	Rs. 6.25 (50% fixed)
Sales overhead	Rs. 0.80 (25% variable)

During the current year, he intends to produce the same number but estimates that his fixed costs would go up by 10 percent while the rates of direct wages and direct materials will increase by 8 percent and 6 percent respectively. However, the selling price cannot be changed.

Under this situation, he obtains an offer for a future 20 percent of his potential capacity.

What minimum price would you recommend for acceptance of the offer to ensure the manufacturer an overall profit of Rs. 1,67,300?

**b)** Write a detail note on applications of marginal costing. **[10]**

OR

Explain in detail cost control process.





Total No. of Questions : 3]

SEAT No. :

P5353

[Total No. of Pages : 4

**[5359]-515**  
**M.Com. (External)**  
**BUSINESS ADMINISTRATION**  
**Financial Management (Group - D)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Define the term Financial Management. Explain the role of Finance Manager in Business. **[15]**

OR

What is Budget? Explain the Capital Budgeting Techniques.

**Q2)** What do you mean by Balance Sheet? Explain the utility of Balance Sheet. **[15]**

OR

What is Working Capital? Explain in detail the significance of Working Capital?

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

- a) Types of Financial Assets
- b) Internal Rate of Return (IRR)
- c) Importance of Financial Analysis
- d) Financing of Working Capital
- e) Indian Money Market
- f) Pay Back Period Method



Total No. of Questions : 3]

P5353

[5359]-515

M.Com. (External)

BUSINESS ADMINISTRATION

Financial Management (Group - D)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) वित्तीय व्यवस्थापन या संज्ञेची व्याख्या लिहा. व्यवसायामध्ये वित्तीय व्यवस्थापकाची भूमिका स्पष्ट करा. [15]

किंवा

अंदाजपत्रक म्हणजे काय? भांडवल अंदाजपत्रकाची तंत्रे स्पष्ट करा.

प्रश्न 2) ताळेबंद म्हणजे काय? ताळेबंद पत्रकाची उपयुक्तता स्पष्ट करा. [15]

किंवा

खेळते भांडवल म्हणजे काय? खेळत्या भांडवलाचे महत्व सविस्तर स्पष्ट करा.

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

- अ) वित्तीय मत्तेचे प्रकार  
ब) भांडवलाचा सीमान्त लाभक्षमता दर  
क) वित्तीय विश्लेषणाचे महत्व  
ड) खेळत्या भांडवल उभारणीचे स्रोत  
इ) भारतीय नाणेबाजार  
फ) मुद्दल परती काल पध्दत



Total No. of Questions : 3]

**P5353**

**[5359] - 515**

**M.Com. (External)**

**BUSINESS ADMINISTRATION**

**Elements of Knowledge Management (Special Paper - IV)**

**(2013 Pattern) (Credit System)**

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Knowledge is the power. Discuss the statement. **[15]**

OR

Explain with practical examples the following concepts

- a) Information
- b) Wisdom

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

OR

Discuss the various aspects of Organizational Culture

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

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



Total No. of Questions : 3]

P5353

[5359] - 515

M.Com. (External)

**BUSINESS ADMINISTRATION**

**Elements of Knowledge Management (Special Paper - IV)**

**(2013 Pattern) (Credit System)**

**(मराठी रुपांतर)**

[एकूण गूण : 50

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

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प्रश्न 1) “ज्ञान ही एक शक्ती आहे” या विधानाची चर्चा करा? [15]

किंवा

खालील संकल्पना सोदाहरण स्पष्ट करा?

- अ) माहिती  
ब) शहाणपण

प्रश्न 2) वैयक्तिक शिक्षणाचे विविध मार्ग अथवा पध्दती स्पष्ट करा. [15]

किंवा

संघटना संस्कृतीचे विविध पैलू स्पष्ट करा.

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

- अ) बदलाचे राजकारण  
ब) ज्ञानग्रहणाच्या प्राचीन पध्दती  
क) समूह शिक्षणपध्दती  
ड) ज्ञान संचयीकरण



Total No. of Questions : 3]

SEAT No. :

P5270

[Total No. of Pages : 4

[5359]-516

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

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyright and Designs

(2013 Pattern) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** Explain the meaning, scope, characteristics and objective of Copyright Act, 1957. [15]

OR

What is "Geographical Indication"? State the role of various Authorities under GIG Act 1999.

**Q2)** What is 'Design' as per Design Act 2000? State the provisions with reference to Infringement piracy of Registered Design and its remedies. [15]

OR

Define the term 'New Plant Variety'. State the provisions regarding period of validity of Registration, Surrender and Revocation of certificate.

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

- a) Explain the functions and Rights of Copyright Societies.
- b) Which Designs are registrable under Designs Act 2000?
- c) State Infringement and its Remedies as per section 20 to 24 under Geographical Indications of Goods 1999.
- d) Define various terms :- (any four) as per PPVFR Act - 2001.
  - i) Plant
  - ii) Propagating material
  - iii) Seed
  - iv) Germ plasma
  - v) Plant variety
  - vi) New plant variety
  - vii) Farmer



P.T.O.

Total No. of Questions : 3]

P5270

[5359]-516

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

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyright and Designs

(2013 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मुद्रणाधिकार कायदा 1957 चा अर्थ, व्याप्ती, वैशिष्ट्ये व उद्देश सांगा. [15]

किंवा

“भौगोलिक चिन्ह” म्हणजे काय? मालाचे भौगोलिक चिन्ह कायदा 1999 अंतर्गत प्रशासकीय अधिकाऱ्याची भूमिका सांगा.

प्रश्न 2) आराखडा कायदा 2000 नुसार “आराखडा” म्हणजे काय? नोंदणी केलेल्या आराखड्याच्या चाचेगिरी संदर्भात तरतुदी व उपाय सांगा. [15]

किंवा

“नवीन रोपे नमुने” या संज्ञाची व्याख्या द्या. रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायद्यानुसार वैधता नोंदणी कालावधी व प्रमाणपत्राची नोंद रद्द करणे व परत घेणे याबाबतच्या तरतुदी स्पष्ट करा.

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

- अ) मुद्रणाधिकार संस्थेची कार्ये व हक्क सांगा.  
ब) आराखडा कायदा 2000 अंतर्गत कोणत्या आराखड्याची नोंदणी करता येते?  
क) मालाचे भौगोलिक चिन्ह कायदा, 1999 अंतर्गत कलम क्र. 20 ते 24 प्रमाणे उल्लंघन व त्यावरील उपाय सांगा.  
ड) नवीन रोपे नमुना कायदा 2001 नुसार खालील पैकी कोणत्याही चार व्याख्या लिहा.  
i) रोप ii) मालाचा प्रचार  
iii) बी iv) अंकूर रस  
v) रोपाची विविधता vi) नवीन रोपाची विविधता  
vii) शेतकरी



Total No. of Questions : 3]

**P5270**

**[5359] - 516**

**M.Com. (Semester - IV) (External)**  
**INTELLECTUAL PROPERTY LAWS**  
**Patents, Trademarks and Biodiversity**  
**(2013 Pattern)**

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Intellectual Property? Explain its Origin and Commercial dimensions. **[15]**

OR

Who may apply for Patent? Describe the procedure for obtaining patent.

**Q2)** Describe the procedure for registration of Trade Mark. **[15]**

OR

Explain the various functions and powers of National Biodiversity Authority.

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

- a) Intellectual Property and economic development.
- b) Historical review of Patents Act.
- c) State Biodiversity Board.
- d) Types of Trademarks.



Total No. of Questions : 3]

P5270

[5359] - 516

M.Com. (Semester - IV) (External)  
INTELLECTUAL PROPERTY LAWS  
Patents, Trademarks and Biodiversity  
(2013 Pattern)  
(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) बौद्धिक संपदा म्हणजे काय? बौद्धिक संपदेचे मूळ आणि व्यावसायिक आयाम स्पष्ट करा. [15]

किंवा

पेटंट मिळविण्यासाठी कोण अर्ज करू शकतो. पेटंटस् मिळविण्यासाठी कार्यपध्दती स्पष्ट करा.

प्रश्न 2) ट्रेडमार्क च्या नोंदणीची प्रक्रियेचे वर्णन करा. [15]

किंवा

राष्ट्रीय जैवविविध संपदा मंडळाची कार्ये आणि अधिकार स्पष्ट करा.

प्रश्न 3) टिपा द्या (कोणत्याही दोन) [20]

- अ) बौद्धिक संपदा आणि आर्थिक विकास
- ब) पेटंट कायद्याचा ऐतिहासिक आढावा
- क) राज्य जैवविविध संपदा मंडळ
- ड) ट्रेडमार्कस्चे प्रकार





Total No. of Questions : 4]

SEAT No. :

P4412

[Total No. of Pages : 6

[5359] - 517

**M.Com. (External)**

**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 in detail the principles of Co-operation.

**[14]**

OR

What is professionalisation of Co-operative Management? Explain its importance and problems.

**Q2)** Describe federal structure of Co-operative Banks in Maharashtra. What its features and drawbacks.

**[14]**

OR

State the need of control of Co-operatives. Explain the importance of Audit and taxation in control of Co-operatives.

**Q3)** Evaluate the role of Vaikunthbhai Mehata National Institute in Co-operative training.

**[14]**

OR

Explain the role of National Co-operative union of India in Co-operative education and training.

**P.T.O.**

**Q4)** Write Short notes (Any Two) :

**[8]**

- a) Progress of dairy Co-operatives in India.
- b) Role of Sugar factories in rural development.
- c) Problems of Housing Co-operatives in India.
- d) Non-Agricultural Credit Co-operatives.



Total No. of Questions : 4]

P4412

[5359] - 517

M.Com. (External)

**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 पूर्ण गुण दर्शवितात.

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प्रश्न 1) सहकाराची तत्वे सविस्तर स्पष्ट करा.

[14]

किंवा

सहकार व्यवस्थापनाचे व्यावसायिकरण म्हणजे काय? त्याचे महत्व आणि समस्या स्पष्ट करा.

प्रश्न 2) महाराष्ट्रातील सहकारी बँकाची संघीय रचनेचे वर्णन करा. तीची वैशिष्ट्ये आणि दोष कोणते आहेत?[14]

किंवा

सहकारी संस्थांच्या नियंत्रणाची गरज सांगा? सहकारी संस्थांच्या नियंत्रणातील सहकारी संस्थांचे अंकेक्षण व कारणाकारणीचे महत्व स्पष्ट करा.

प्रश्न 3) वैकुंठभाई मेहता राष्ट्रीय संस्थेच्या सहकार प्रशिक्षणातील भूमिकेचे मुल्यमापन करा.

[14]

किंवा

भारतीय राष्ट्रीय सहकारी संघाची सहकार शिक्षण व प्रशिक्षणातील भूमिका स्पष्ट करा.

प्रश्न 4) टीपा लिहा (कोणतेही दोन)

[8]

- अ) भारतातील दुग्ध सहकारी संस्थांची प्रगती
- ब) ग्रामिण विकासातील सहकारी साखर कारखान्यांची भूमिका
- क) भारतातील गृहनिर्माण सहकारी संस्थांच्या समस्या
- ड) बिगर कृषी सहकारी पतसंस्था



Total No. of Questions : 3]

P4412

[5359] - 517

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the role of Co-operative department in promotion of Co-operative Business. **[15]**

OR

What are the problems of Economic Viability of co-operative business? Explain.

**Q2)** Explain the policies and practices of Dairy Co-operatives in India. **[15]**

OR

State the policies and practices of District Co-operative Bank.

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

i) Agricultural credit Co-operatives **[10]**

ii) Sugar Industry **[10]**

OR

b) Write short notes :

i) Industrial Relation in Co-operative business.

ii) Gokul Sahakari Sangh



Total No. of Questions : 3]

P4412

[5359] - 517

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

CO-OPERATION AND RURAL DEVELOPMENT

Management of Co-operative Business

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) सहकारी व्यवसायाचे प्रगती संदर्भात सहकार खात्याची भूमिका विशद करा. [15]

किंवा

सहकारी व्यवसायाच्या आर्थिक सक्षमतेविषयक समस्या कोणत्या? स्पष्ट करा.

प्रश्न 2) भारतातील दुग्ध सहकारी व्यवसायाची धोरणे व पद्धती स्पष्ट करा. [15]

किंवा

राज्य सहकारी बँकाची धोरणे व कार्य - पद्धती सांगा.

प्रश्न 3) अ) खालील सहकारी व्यवसायाशी संबंधित असलेल्या समस्या सांगा.

i) कृषी पतसंस्था [10]

ii) साखर उद्योग [10]

किंवा

ब) थोडक्यात टिपा लिहा.

i) सहकारी व्यवसायातील औद्योगिक संबंध

ii) गोकुळ सहकारी संघ



Total No. of Questions : 3]

SEAT No. :

P4413

[Total No. of Pages : 4

[5359] - 518

**M.Com. (Semester - I) (External)**  
**ADVANCED BANKING AND FINANCE**  
**Central Banking**  
**(Special Paper - II)**  
**(2013 Pattern) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain in detail the origin and Evolution of Central Banks to the World.[15]

OR

Explain in detail RBI's control over management of Banking companies.

**Q2)** Explain RBI as a currency Authority with reference to [15]

- a) Asset Backing to Bank Notes.
- b) Distribution of currency.
- c) Currency chest.

OR

What are Non-Banking Finance companies? Spell out in detail the regulatory framework for the Non-Banking Finance companies.

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

- a) Need of a Central Bank.
- b) Management of Public debt.
- c) RBI as a Banker to the Government.
- d) Regulation of Banks with respect to capital and reserve.



**P.T.O.**

Total No. of Questions : 3]

P4413

[5359] - 518

**M.Com. (Semester - I) (External)**  
**ADVANCED BANKING AND FINANCE**  
**Central Banking**  
**(Special Paper - II)**  
**(2013 Pattern) (Group - G)**  
**(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) जगातील मध्यवर्ती बँकांचा उगम व त्यांची उत्क्रांती सविस्तर स्पष्ट करा. [15]  
किंवा  
बँकींग कंपन्यांच्या व्यवस्थापनावरील भारतीय रिझर्व्ह बँकेचे नियंत्रण सविस्तर स्पष्ट करा.
- प्रश्न 2) भारतीय रिझर्व्हबँकेचा चलन निर्मितीचा अधिकार खालील मुद्द्यांना अनुसरून स्पष्ट करा. [15]  
अ) बँक नोटासाठीचे मत्तेचे पाठबळ  
ब) चलनाचे वितरण  
क) तिजोरी (चलनपेटी)  
किंवा  
बँकेतर वित्तीय कंपन्या म्हणजे काय? बँकेतर वित्तीय कंपन्यांसाठीची नियमात्मक चौकट सविस्तर स्पष्ट करा.
- प्रश्न 3) थोडक्यात टिपा लिहा (कोणत्याही दोन) [20]  
अ) मध्यवर्ती बँकेची गरज  
ब) सार्वजनिक कर्जाचे व्यवस्थापन  
क) सरकारची बँक या नात्याने भारतीय रिझर्व्ह बँक  
ड) भांडवल आणि राखीव निधी या संदर्भातील बँकांचे नियमन





Total No. of Questions : 3]

**P4413**

**[5359] - 518**

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

**ADVANCED BANKING AND FINANCE**

**Monetary Policy (Special Paper - IV)**

**(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 quantitative instruments of monetary policy. Explain the mechanism and effectiveness of Bank rate as instrument of monetary policy. **[15]**

OR

Explain the role of Reserve Bank of India in rural credit.

**Q2)** What is money supply? Explain the recommendations of working group on money supply (1998). **[15]**

OR

Explain the following.

- a) Conflict between the objectives of monetary policy.
- b) Concept of high powered money.

**Q3)** Write notes on (Any 2) **[20]**

- a) A review of monetary policy of RBI in last five years.
- b) Money supply measures of RBI.
- c) Bridge loans



Total No. of Questions : 3]

P4413

[5359] - 518

**M.Com. (Part - I) (External)**  
**ADVANCED BANKING AND FINANCE**  
**Monetary Policy (Special Paper - IV)**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) चलनविषयक धोरणाची संख्यात्मक साधने कोणती आहेत? चलनविषयक धोरणाचे साधन म्हणून बँकदराची यंत्रणा स्पष्ट करा. [15]

किंवा

ग्रामीण वित्त पुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

प्रश्न 2) पैशाच्या पुरवठ्याची व्याख्या द्या. पैशाच्या पुरवठ्या संदर्भातील कार्यकारी गटाच्या शिफारशी स्पष्ट करा. [15]

किंवा

खालील बाबी स्पष्ट करा.

- अ) चलनविषयक धोरणाच्या उद्दिष्टांमधील संघर्ष  
ब) उच्च शक्ति पैसा

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

- अ) भारतीय रिझर्व्ह बँकेचे मागील पाच वर्षांचे चलनविषयक धोरणाचा आढावा लिहा.  
ब) भारतीय रिझर्व्ह बँकेचे पैशापुरवठाचे मोजमाप  
क) ब्रिज कर्ज (Bridge loans)



Total No. of Questions : 3]

SEAT No. :

**P4414**

[Total No. of Pages : 4

**[5359] - 519**

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

**ADVANCED MARKETING**

**Consumer Behaviour (Special Paper - II)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by the term 'Personality'? Explain the various characteristics or attributes of personality. **[15]**

OR

Explain the term 'Consumer Behaviour'. Why it is necessary to study consumer behaviour?

**Q2)** Define the term 'Learning'. Describe in detail the components of learning process. **[15]**

OR

Define 'Attitude'. Give characteristics of Attitude. Explain relationship between Attitude and Consumer Behaviour.

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

- a) Consumer Perception and Brand
- b) Arousal of Motives
- c) Types of Learned Behaviour
- d) Market Segmentation
- e) Women consumer



**P.T.O.**

Total No. of Questions : 3]

P4414

[5359] - 519

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

ADVANCED MARKETING

Consumer Behaviour (Special Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'व्यक्तीमत्व' या संज्ञेचा अर्थ सांगा. व्यक्तीमत्वाचे विविध पैलू। वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

'ग्राहक वर्तन' ही संकल्पना स्पष्ट करा. ग्राहक वर्तनाच्या अभ्यासाची आवश्यकता का असते ते सांगा?

प्रश्न 2) 'शिक्षण' ही संज्ञा स्पष्ट करा. शिक्षण प्रक्रियेचे घटक सविस्तर स्पष्ट करा. [15]

किंवा

'अभिवृत्ती' या संज्ञेची व्याख्या द्या. अभिवृत्तीची वैशिष्ट्ये द्या. अभिवृत्ती आणि ग्राहक वर्तन यातील परस्पर संबंध स्पष्ट करा.

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

- अ) ग्राहक दृष्टीकोन आणि ब्रँड
- ब) अंतःप्रेरणांना मिळणारी चालना
- क) शिक्षित वर्तनाचे प्रकार
- ड) बाजारपेठ विभागीकरण
- इ) स्त्री ग्राहक



Total No. of Questions : 3]

**P4414**

**[5359] - 519**

**M.Com. (Part - I) (External)**  
**ADVANCED MARKETING - IV**  
**Services Marketing (Group - H)**  
**(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)** Define the term 'service'. Explain in detail the various classification of services. **[15]**

OR

Explain the importance of understanding customer behaviour at different points in the service experience.

**Q2)** Explain in detail the concept 'physical distribution/place mix and services marketing. **[15]**

OR

Explain in detail the 'Financial and Economic impact of services'.

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

- a) Service Leadership
- b) The purchase process for services
- c) Problems and strategies in services marketing
- d) CRM practices in Indian Services Business



Total No. of Questions : 3]

P4414

[5359] - 519

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

वेळ : 3 तास]

[एकूण गुण : 50

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

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- प्रश्न 1) 'सेवा' या संकल्पनेची व्याख्या द्या. सेवांचे वर्गीकरण सविस्तर स्पष्ट करा. [15]  
किंवा  
सेवा अनुभवाच्या विविध मुद्यावर ग्राहक वर्तणूक समजावून घेण्याचे महत्व स्पष्ट करा.
- प्रश्न 2) 'प्रत्यक्ष वितरण - स्थल 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) सेवा नेतृत्व  
ब) सेवा खरेदी प्रक्रिया  
क) सेवा विपणनातील समस्या व व्यूहरचना  
ड) भारतीय सेवा व्यवसायातील ग्राहक संबंध व्यवस्थापन पद्धती



Total No. of Questions : 3]

SEAT No. :

**P4415**

[Total No. of Pages : 4

**[5359]-601**

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

**(201 - A) BUSINESS FINANCE**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

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

OR

What is 'strategic financial planning'? Explain the objectives and limitations of financial planning.

**Q2)** Define equity shares. State the advantages and disadvantages of 'equity shares.'**[15]**

OR

What are the various forms of Bank credit? State the merits and demerits of Bank credit.

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

- a) Scope of business finance
- b) Over capitalisation.
- c) Merits and demerits of preference shares.
- d) Trade credit

**P.T.O.**

Total No. of Questions : 3]

P4415

[5359]-601

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

(201 - A) BUSINESS FINANCE

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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

किंवा

व्यूहरचनात्मक वित्तिय नियोजन म्हणजे काय? वित्तिय नियोजनाची उद्दिष्टे आणि मर्यादा स्पष्ट करा.

प्रश्न 2) सामान्य भाग म्हणजे काय? सामान्य भागांचे फायदे व तोटे सांगा. [15]

किंवा

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

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

- अ) व्यावसायिक वित्तपुरवठ्याची व्याप्ती  
ब) अधिभांडवलीकरण  
क) अग्रहक्क भागांचे फायदे व तोटे  
ड) व्यापारी कर्ज





Total No. of Questions : 3]

**P4415**

[Total No. of Pages : 4

**[5359]-601**

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

**(201-B) CAPITAL MARKETS & FINANCIAL SERVICES**

**(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)** Define the term 'Capital market' Explain the characteristics & structure of capital market. **[15]**

OR

What is 'Stock exchange'? Explain the functions of stock exchange.

**Q2)** What is merchant banking'? Explain the services rendered by merchant banking. **[15]**

OR

What is 'securities and exchange board of India'? Explain the powers & functions of SEBI.

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

- a) Instruments in capital market
- b) Objectives and functions of secondary market.
- c) Foreign direct investment
- d) Background of establishment of SEBI

Total No. of Questions : 3]

P4415

[Total No. of Pages : 4

[5359]-601

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

(201-B) CAPITAL MARKETS & FINANCIAL SERVICES

(2013 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'भांडवल बाजार' या संकल्पनेची व्याख्या द्या. भांडवल बाजाराची वैशिष्टे आणि रचना स्पष्ट करा. [15]

किंवा

रोखे बाजार म्हणजे काय? रोखे बाजाराची कार्ये स्पष्ट करा.

प्रश्न 2) प्रकल्प सेवी बँका (Merchant Banking) म्हणजे काय? प्रकल्प सेवी बँकांद्वारे पुरविल्या जाणाऱ्या सेवा स्पष्ट करा. [15]

किंवा

भारतीय प्रतिभूती व विनिमय मंडळ (सेबी) म्हणजे काय? सेबीचे अधिकार आणि कार्ये स्पष्ट करा.

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

- अ) भांडवल बाजारातील साधने  
ब) दुय्यम बाजाराची उद्दिष्टे आणि कार्ये  
क) परकीय प्रत्यक्ष गुंतवणूक  
ड) सेबीच्या स्थापनेमागील पार्श्वभूमी



Total No. of Questions : 3]

SEAT No. :

P4416

[Total No. of Pages : 4

[5359]-602

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

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by 'Research' and 'Business Research'? Explain the objectives & features of a good research. **[15]**

OR

Define the term 'Hypothesis' Explain the features & types of good hypothesis.

**Q2)** Define the term measurement and scalling. Explain the types of measurement & scalling. **[15]**

OR

What is 'Foot note'? Explain the reasons for giving foot notes.

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

- a) Steps in research process
- b) Research design
- c) Primary data
- d) Research report

**P.T.O.**

Total No. of Questions : 3]

P4416

[5359]-602

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

202 - A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'संशोधन' व 'व्यावसायिक संशोधन' या संकल्पनेतून आपणास काय अर्थबोध होतो? चांगल्या संशोधनाची उद्दिष्टे आणि वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

'गृहितकृत्य' या संकल्पनेची व्याख्या द्या. चांगल्या गृहितकृत्यांची वैशिष्ट्ये व प्रकार स्पष्ट करा.

प्रश्न 2) मापन आणि श्रेणीकरण म्हणजे काय? मापन आणि श्रेणीकरणाचे प्रकार स्पष्ट करा. [15]

किंवा

'तळटीप' म्हणजे काय? तळटीपा देण्यामागची कारणे स्पष्ट करा.

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

- अ) संशोधन प्रक्रियेचे टप्पे/पायऱ्या  
ब) संशोधन आराखडा  
क) प्राथमिक माहिती  
ड) संशोधन अहवाल



Total No. of Questions : 3]

**P4416**

**[5359]-602**

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

**Business Economics**

**202 - B INDUSTRIAL ECONOMIC ENVIRONMENT**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define industrial finance. Explain internal sources of Industrial finance. **[15]**

OR

Explain progress and problems of special economic zone

**Q2)** Explain major issues in information technology. **[15]**

OR

What is industrial despules? Explain causes of industrial despules in detail.

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

- a) Effects of privatization on Indian Industry
- b) Environmental policy and regulation.
- c) Present position of IT industries in India.
- d) Industrial development and environmental problems

Total No. of Questions : 3]

P4416

[5359]-602

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

Business Economics

202 - B INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) औद्योगिक वित्त पूर्वव्याची व्याख्या द्या. औद्योगिक वित्त पूर्वव्याचे अंतर्गत स्रोत स्पष्ट करा. [15]

किंवा

विशेष आर्थिक क्षेत्राची प्रगती आणि समस्या स्पष्ट करा.

प्रश्न 2) माहिती तंत्रज्ञानातील महत्वपूर्ण समस्या स्पष्ट करा. [15]

किंवा

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

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

- अ) खासगीकरणाचे भारतीय उद्योगांवरील परिणाम  
ब) पर्यावरणीय धोरण आणि नियमन  
क) भारतातील माहिती तंत्रज्ञान उद्योगाची सद्यस्थिती  
ड) औद्योगिक विकास आणि पर्यावरणीय समस्या



Total No. of Questions : 4]

SEAT No. :

P4417

[Total No. of Pages : 6

[5359]-603

M.Com. (External)

MATHEMATICS

202 - B : Operations Research

(2013 Pattern) (Choice Based 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 single memory, non-programmable scientific calculator is allowed.

Q1) Attempt any two of the following:

[14]

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

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

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	V
Player A	I	3	5	4	9	6
	II	5	6	3	7	8
	III	8	7	9	8	7
	IV	4	4	8	5	3

P.T.O.

- c) Find the Initial basic Feasible Solution of the following transportation problem by Matrix Minima method.

Destination \ Origin	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
O <sub>1</sub>	30	25	40	20	100
O <sub>2</sub>	29	26	35	40	250
O <sub>3</sub>	31	33	37	30	150
Demand	90	160	200	50	

Also find the corresponding transportation cost.

**Q2)** Attempt any two of the following:

**[14]**

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

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

Subject to

$$x_1 + 6x_2 - 4x_3 + 3x_4 \geq -13$$

$$2x_1 - 4x_2 + 5x_3 + x_4 \leq 4$$

$$3x_1 - 7x_2 - 13x_3 + 10x_4 \leq 9$$

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

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

$$\text{Max. Z} = 2x_1 - x_2 + 3x_3$$

Subject to

$$-2x_1 + x_2 + 3x_3 = 3$$

$$-2x_1 + 3x_2 + 4x_3 = 2$$

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



- c) Obtain an Initial Basic Feasible Solution of the following transportation problem by Vogel's approximation method.

To \ From	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
O <sub>1</sub>	19	30	50	10	7
O <sub>2</sub>	70	30	40	60	9
O <sub>3</sub>	40	8	70	20	18
Demand	5	8	7	14	

Also find the corresponding transportation cost.

Q3) Attempt any two of the following:

[14]

- a) Listed in the table are the sequence of activities, together with their predecessors, is given as below:

Activity	Description	Predecessors 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 and Y	D,F
H	Pack	G

Draw a network diagram of activities for the project.

- b) Solve the following assignment problem for maximization.

	I	II	III	IV
A	1	8	4	1
B	5	7	6	25
C	3	5	4	2
D	3	1	6	2

- c) Discuss the various steps involved in the application of PERT and CPM.

**Q4)** Attempt any two of the following:

**[8]**

a) Write Canonical form of the following L.P.P.

$$\text{Maximize (Z)} = 16x_1 + 3x_2$$

Subject to

$$x_1 + 2x_2 \leq 11$$

$$2x_1 + 3x_2 = 13$$

$$x_1 + x_2 \geq 4$$

$$x_1, x_2, \geq 0$$

b) Find minimax and maximin for the following matrix.

$$\begin{bmatrix} -3 & -2 & 6 \\ 3 & 2 & 4 \\ 5 & 3 & -4 \end{bmatrix}$$

c) Explain the following terms with reference to transportation problem.

- i) Feasible solution
- ii) Unbalanced transportation problem
- iii) Degenerated basic feasible solution
- iv) Dummy destination



Total No. of Questions : 3]

**P4417**

**[5359]-603**

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

**202- A : RESEARCH METHODOLOGY FOR BUSINESS  
(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 'Research' and 'Business Research'? Explain the objectives & features of a good research. **[15]**

OR

Define the term 'Hypothesis' Explain the features & types of good hypothesis.

**Q2)** Define the term measurement and scalling. Explain the types of measurement & scalling. **[15]**

OR

What is 'Foot note'? Explain the reasons for giving foot notes.

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

- a) Steps in research process
- b) Research design
- c) Primary data
- d) Research report

Total No. of Questions : 3]

P4417

[5359]-603

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

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

(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) 'संशोधन' व 'व्यावसायिक संशोधन' या संकल्पनेतून आपणास काय अर्थबोध होतो? चांगल्या संशोधनाची उद्दिष्टे आणि वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

'गृहितकृत्य' या संकल्पनेची व्याख्या द्या. चांगल्या गृहितकृत्यांची वैशिष्ट्ये व प्रकार स्पष्ट करा.

प्रश्न 2) मापन आणि श्रेणीकरण म्हणजे काय? मापन आणि श्रेणीकरणाचे प्रकार स्पष्ट करा. [15]

किंवा

'तळटीप' म्हणजे काय? तळटीपा देण्यामागची कारणे स्पष्ट करा.

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

- अ) संशोधन प्रक्रियेचे टप्पे/पायऱ्या  
ब) संशोधन आराखडा  
क) प्राथमिक माहिती  
ड) संशोधन अहवाल



Total No. of Questions : 3]

SEAT No. :

**P4418**

[Total No. of Pages : 2

**[5359]-604**

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

**ADVANCED ACCOUNTING AND TAXATION**

**Advanced Auditing**

**(2013 Pattern) (Special Paper - V)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the Audit Concept. State Relationship of auditing with other discipline. **[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 Elements 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]

**P4418**

**[5359]-604**

**M.Com. (Part - II) (Semester - IV) (External)**  
**Gr. A : ADVANCED ACCOUNTING AND TAXATION**  
**Recent Advances in Accounting Taxation & Auditing**  
**(2013 Pattern) (Credit System) (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 mean by “Transfer pricing”. State the different methods of transfer pricing. Explain its advantages and disadvantages. **[14]**

OR

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

**Q2)** What is Environmental Awareness ? Describe the various Governmental Measures for Environmental Educations and Awareness. **[14]**

OR

What is Extensible Business Reporting Language (XBRL)? State its components and Benefits. **[14]**

**Q3)** a) State the Elements of Business Process Outsourcing. **[7]**  
b) Explain accounting for derivatives. **[7]**

OR

a) State importance of Lean accounting. **[7]**  
b) State the various types of KPO Services. **[7]**

**Q4)** Write short notes (Any Two) : **[8]**

- a) Responsibility Accounting
- b) CEO/CFO certification
- c) State importance of discloser of financial statement
- d) State importance of IFRS



Total No. of Questions : 3]

SEAT No. :

**P4419**

[Total No. of Pages : 3

**[5359]-605**

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

**ADVANCED COST ACCOUNTING & COST SYSTEM**

**203 A : Cost Audit**

**(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)** Explain in detail the contents of Annexure No.1 of Cost Audit Report as per Cost Audit Report Rules, 2014 **[15]**

OR

Write the provisions regarding Appointment and Qualifications of Cost Auditor as per The Companies Act, 2013 and as per Cost Audit Rules, December 2014. **[15]**

**Q2)** Explain in detail the scope and importance of Cost Audit. **[15]**

OR

A manufacturing company disclosed a net loss of Rs.3,47,000 as per its Cost Accounting Record. The Income Statement for the same period showed net loss of Rs.5,10,000. Prepare Reconciliation Statement taking into account the following information: . **[15]**

Sr. No	Particulars	Amount(Rs.)
01	Factory overheads under-absorbed	40,000
02	Administration Overheads over-absorbed	60,000
03	Depreciation as per Financial Record	3,25,000
04	Depreciation as per Cost Record	2,75,000
05	Interest income on Investments not booked in Cost Record	96,000
06	Income Tax Provision debited in Financial Record	54,000
07	Interest on Borrowings debited in Financial Record	2,45,000
08	Transfer Fees credited in Financial Books only	24,000
09	Stores Adjustments credited in Financial Books only	14,000
10	Dividend Income credited to Income Statement	32,000

**P.T.O.**

**Q3) Write Short Notes ( Any TWO)**

**[20]**

- a) Audit Working Papers
- b) Stock Valuation
- c) Internal Audit vis-avis Cost Audit
- d) Captive Consumption (CAS 4)





Total No. of Questions : 3]

**P4419**

**[5359]-605**

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

**ADVANCED COST ACCOUNTING & COST SYSTEM**

**Recent Advances in cost Auditing and Cost System (Paper - VII)**

**(2013 Pattern) (Section - 203 : B)**

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is VAT Audit? Explain the methods, applications and scope of VAT Audit. **[15]**

OR

Explain in detail the methodology of implementation of ERP.

**Q2)** State the objective and scope of Cost Accounting Standards 10 and 11. **[15]**

OR

Explain the concept of Six Sigma. What are steps involved in Six Sigma.

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

- a) Write a note on utility of Six Sigma.
- b) What are the advantages & disadvantages of ERP?
- c) What are the problems in Productivity Audit?
- d) Write a note on Article Publish in The Management Accountant “Study on Sustained Competitive Advantage of Proctor & Gamble” in August 2016



Total No. of Questions : 4]

SEAT No. :

P4420

[Total No. of Pages : 4

[5359]-606

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

**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)** Give meaning of the term 'entrepreneurship training'. What are its components?[14]

OR

Define the term 'entrepreneurship'. Explain the problems of entrepreneurship development.

**Q2)** What are the skills and qualifications required for trainer-motivator? [14]

OR

What is the scope for entrepreneurship in service sector?

**Q3)** Give meaning of the term 'achievement motivation'. What are the sources of achievement motivation. [14]

OR

Explain the term 'post training support' What is its significance in entrepreneurship?

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

- a) Importance of entrepreneurship training.
- b) Features of entrepreneurship
- c) Business opportunity guidance.
- d) Market survey tools

**P.T.O.**

Total No. of Questions : 4]

P4420

[5359]-606

M.Com. (Part - II) (Semester - III) (External)  
**BUSINESS PRACTICES AND ENVIRONMENT**  
**Entrepreneurial Behaviour**  
(2013 Pattern) (Special Paper - V) (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) 'उद्योजकता प्रशिक्षण' संकल्पनेचा अर्थ सांगा. त्यातील घटक कोणते ते सांगा. [14]  
किंवा  
'उद्योजकता' संकल्पनेची व्याख्या द्या. उद्योजकता विकासातील समस्या स्पष्ट करा.
- प्रश्न 2) प्रेरक-प्रशिक्षकासाठी आवश्यक कौशल्ये आणि अर्हता कोणत्या ते सांगा. [14]  
किंवा  
सेवा क्षेत्रात उद्योजकतेला असलेला वाव कोणता ते सांगा.
- प्रश्न 3) 'सिध्दी प्रेरणा' संकल्पनेचा अर्थ सांगा. सिध्दी प्रेरणेचे स्रोत कोणते ते सांगा. [14]  
किंवा  
'प्रशिक्षण पश्चात साहाय्य संकल्पना स्पष्ट करा. उद्योजकतेमध्ये त्याचे महत्व काय ते सांगा.
- प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [8]  
अ) उद्योजकता प्रशिक्षणाचे महत्व  
ब) उद्योजकतेची वैशिष्ट्ये  
क) व्यवसाय संधी मार्गदर्शन  
ड) बाजारपेठ पाहणी साधने



Total No. of Questions : 3]

**P4420**

**[5359]-606**

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

**RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT**

**Business Practices and Environment (Special Paper - VII)  
(2013 Pattern) (Group - C) (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)** State the importance of 'Agro-processing' and 'agro-tourism' in development of Maharashtra. **[15]**

OR

Explain the scheme of development of micro-small and medium enterprises in Maharashtra.

**Q2)** What do you mean by 'HR-Initiatives'? Write information on "Labour Market information cell' and service training institute. **[15]**

OR

What is 'Environmental audit? State the importance of environmental audit and its application in corporate world.

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

- a) Importance of infrastructure development
- b) Textile policy
- c) Urban Haat
- d) Gram Udyog vasahat
- e) Corporate Govarance
- f) Transparency & corporate discloser.

Total No. of Questions : 3]

P4420

[5359]-606

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

**RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT**

**Business Practices and Environment (Special Paper - VII)**

**(2013 Pattern) (Group - C) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) महाराष्ट्राच्या विकासांत कृषी प्रक्रिया आणि कृषी पर्यटनाचे महत्व विशद करा. [15]  
किंवा

महाराष्ट्रातील लघुत्तम, लघु आणि मध्यम उद्योगाच्या विकासाच्या योजना स्पष्ट करा.

प्रश्न 2) मानवी संसाधन विकसन म्हणजे काय? कामगार विपणन माहिती कक्ष आणि सेवा प्रशिक्षण संस्थेच्या कार्याची माहिती द्या. [15]

किंवा

पर्यावरणीय अंकेक्षण म्हणजे काय? पर्यावरणीय अंकेक्षणाचे महत्व सांगून कंपनी जगतामध्ये पर्यावरणीय अंकेक्षणाचे उपयोजन कसे केले जाते ते स्पष्ट करा.

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

- अ) पायाभूत सुविधा विकासाचे महत्व  
ब) वस्त्रोद्योग धोरण  
क) अर्बन हाट (Urban Haat)  
ड) ग्राम उद्योग वसाहत  
इ) प्रमंडळीय नियंत्रण (Corporate Govarance)  
फ) पारदर्शकता आणि प्रमंडळीय प्रगटीकरण



Total No. of Questions : 4]

SEAT No. :

P4421

[Total No. of Pages : 4

[5359]-607

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

**BUSINESS ADMINISTRATION**

**Human Resource Management (Group - D)**

**(2013 Pattern) (Credit System) (Special Paper - V)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Discuss the challenges faced by 'Human Resource Management' in the changing business scenario. **[14]**

OR

Define the term 'Human resource management'. Explain various approaches to HRM.

**Q2)** What is 'Manpower Planning'? Explain the various objectives of Manpower Planning. **[14]**

OR

Explain the objectives and importance of training for employees.

**Q3)** What is 'Performance Appraisal'? Explain the methods of Performance Appraisal. **[14]**

OR

Explain the concept of 'Merit Rating' and discuss various methods of Merit Rating.

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

- a) Voluntary Retirement Scheme (VRS)
- b) Benchmarking
- c) Job Evaluation
- d) H.R. Environment



**P.T.O.**

Total No. of Questions : 4]

P4421

[5359]-607

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

**BUSINESS ADMINISTRATION**

**Human Resource Management (Group - D)**

**(2013 Pattern) (Credit System) (Special Paper - V)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) बदलत्या व्यवसायिक परिस्थितीमध्ये मानवी संसाधन व्यवस्थापनाला द्याव्या लागणाऱ्या आव्हानांची चर्चा करा. [14]

किंवा

‘मानवी संसाधन व्यवस्थापन’ या संज्ञेची व्याख्या करा. मानवी संसाधन व्यवस्थापन विषयक विविध दृष्टीकोन स्पष्ट करा.

प्रश्न 2) ‘मनुष्यबळ नियोजन’ म्हणजे काय? त्याची विविध उद्दिष्टे स्पष्ट करा. [14]

किंवा

कर्मचारी प्रशिक्षणाची उद्दिष्टे आणि महत्व स्पष्ट करा.

प्रश्न 3) ‘कार्यक्षमता मूल्यमापन’ म्हणजे काय? कार्यक्षमता मूल्यमापनाच्या पध्दती स्पष्ट करा. [14]

किंवा

‘गुणवत्ता अनुसंहिता’ ही संकल्पना स्पष्ट करा आणि त्याच्या विविध पध्दती वर्णन करा.

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

अ) स्वच्छानिवृत्ती योजना (VRS)

ब) बेंच मार्किंग (Benchmarking)

क) कार्य मूल्यमापन

ड) मानवी संसाधन पर्यावरण



Total No. of Questions : 3]

**P4421**

**[5359]-607**

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

**BUSINESS ADMINISTRATION**

**Recent Advances in Business Administration**

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

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Change Management'. Explain the features & approaches of Change Management. **[15]**

OR

What is Enterprise Resource Planning (ERP)? Explain the tools & features of ERP.

**Q2)** What is 'Global Management System'? Explain the importance & issues in Global Management System. **[15]**

OR

Define the concept 'Turn Around Management'. Explain the importance & steps in turn around management.

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

- a) Importance & types of Change Management.
- b) Six Sigma Technique.
- c) Acquisition & mergers
- d) Innovation management





Total No. of Questions : 3]

P4421

[5359]-607

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

**BUSINESS ADMINISTRATION**

**Recent Advances in Business Administration**

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

**(मराठी रूपांतर)**

[एकूण गुण : 50]

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

प्रश्न 1) 'बदल व्यवस्थापन' या संकल्पनेची व्याख्या द्या. बदल व्यवस्थापनाची वैशिष्टे आणि दृष्टीकोन स्पष्ट करा. [15]

किंवा

व्यवसाय संसाधन नियोजन (ERP) म्हणजे काय? व्यवसाय संसाधन नियोजनाची साधने आणि वैशिष्टे स्पष्ट करा.

प्रश्न 2) 'जागतिक व्यवस्थापन प्रणाली' म्हणजे काय? जागतिक व्यवस्थापन प्रणालीचे महत्व व विविध अंगे स्पष्ट करा. [15]

किंवा

'स्थित्यंतर व्यवस्थापन' या संकल्पनेची व्याख्या द्या. स्थित्यंतर व्यवस्थापनाचे महत्व आणि पायऱ्या स्पष्ट करा.

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

- अ) बदल व्यवस्थापनाचे महत्व आणि प्रकार  
ब) सिक्स सिग्मा तंत्र  
क) संपादन आणि विलीनीकरण  
ड) नवोपक्रम व्यवस्थापन



Total No. of Questions : 3]

SEAT No. :

P4422

[Total No. of Pages : 6

[5359]-608

**M.Com. (Part - II) (Semester - III) (External)**  
**COMMERCIAL LAWS AND PRACTICES**  
**Laws Relating to International Business**  
**(2013 Pattern) (Special Paper - V)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instruction to the candidates:*

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

**Q1)** Explain the sources and evidences of international Law **[15]**

OR

Explain the Heckscher ohlin's theory of International trade.

**Q2)** Explain the objectives of 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) Trans-National corporation.
- b) Problems of International trade
- c) Norms of international environment law.
- d) International commercial arbitration and conciliation



Total No. of Questions : 3]

P4422

[5359]-608

M.Com. (Part - II) (Semester - III) (External)  
COMMERCIAL LAWS AND PRACTICES  
Laws Relating to International Business  
(2013 Pattern) (Special Paper - V)  
(मराठी रूपांतर)

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 कायद्याचे स्रोत आणि पुरावा स्पष्ट करा. [15]  
किंवा  
हेक्चर ओहलिन यांचा आंतरराष्ट्रीय व्यापाराचा सिध्दांत स्पष्ट करा.
- प्रश्न 2) भारताच्या परकीय व्यापार धोरणाची उद्दिष्टे स्पष्ट करा. [15]  
किंवा  
आंतरराष्ट्रीय न्यायालय आणि त्याचे अधिकार क्षेत्र स्पष्ट करा.
- प्रश्न 3) टीपा लिहा. (कोणत्याही दोन) [20]  
अ) ट्रान्स नॅशनल कॉर्पोरेशन  
ब) आंतरराष्ट्रीय व्यापाराचे प्रश्न  
क) आंतरराष्ट्रीय पर्यावरण कायद्याचे नॉर्मस  
ड) आंतरराष्ट्रीय व्यावसायिक लवाद आणि सलोग्खा



Total No. of Questions : 4]

**P4422**

**[5359]-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 duties of Director General and 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)** Explain enforcement of security interest 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) Write the composition of committee under Competition Act, 2002 **[7]**  
b) State the financial disclosure required by Limited Liability Partnership under Limited Liability Partnership Act 2008 **[7]**

OR

a) State the importance of Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002 **[7]**  
b) What is the need and object of The Recovery of Debts Due To Banks and Financial Institutions Act 1993? **[7]**

**Q4)** Write short notes (any two):

**[8]**

- a) Competition Appellate Tribunal
- b) Circumstances in which Tribunal may wind up limited liability partnership
- c) Central registry
- d) Establishment of appellate tribunal under The Recovery of Debts Due To Banks and Financial Institutions Act 1993



Total No. of Questions : 4]

P4422

[5359]-608

M.Com. (Semester - IV)

COMMERCIAL LAWS AND PRACTICES

Recent Advances in Commercial Laws and Practices

(2013 Pattern) (Regular) (Credit)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) कॉमपिटिशन कायदा, 2002 अंतर्गत, व्यवस्थापकीय संचालकाची कर्तव्ये आणि आयोगाचे अधिकार स्पष्ट लिहा. [14]

किंवा

मर्यादित दायित्व भागीदारी कायदा, 2008 अंतर्गत, मर्यादित दायित्व भागीदारीचे दायित्व आणि भागीदाराचे दायित्व तपशीलवार लिहा.

प्रश्न 2) सिक्वियुरिटायझेशन आणि रिकंस्ट्रक्शन ऑफ फायनान्शियल असेट्स आणि इन्फोरसमेंट ऑफ सिक्वियुरिटी इंटरेस्ट कायदा, २००२ अंतर्गत गुंतवणुकीवरील व्याजाची अंमलबजावणी कश्या प्रकारे होते? [14]

किंवा

“कोणत्याही व्यक्तीकडून कोणत्याही प्रकारचे कर्ज वसुली प्रक्रिया” रिकव्हरी ऑफ डेब्ट्स ड्यू टू बँक आणि फायनान्शियल इनस्टीट्यूट कायदा 1993 अंतर्गत स्पष्ट करा.

प्रश्न 3) अ) कॉमपिटिशन कायदा, 2002 अंतर्गत “समितीची रचना” लिहा. [7]

ब) मर्यादित दायित्व भागीदारीकायदा, 2008 अंतर्गत मर्यादित दायित्व भागीदारीला कोणकोणते आर्थिक उघड बंधनकारक आहेत ते स्पष्ट करा. [7]

किंवा

अ) सिक्वियुरिटायझेशन आणि रिकंस्ट्रक्शन ऑफ फायनान्शियल असेट्स आणि इन्फोरसमेंट ऑफ सिक्वियुरिटी इंटरेस्ट कायदा, 2002 चे महत्व स्पष्ट करा.

ब) रिकव्हरी ऑफ डेब्ट्स ड्यू टू बँक आणि फायनान्शियल इनस्टीट्यूट कायदा 1993 ची गरज आणि उद्दिष्टे लिहा.

प्रश्न 4) टीपा लिहा (कोणत्याही दोन)

[8]

- अ) स्पर्धा अपील लवाद
- ब) कोणत्या परिस्थितीत मध्ये न्यायाधिकरण मर्यादित दायित्व भागीदारी गुंडाळू शकते
- क) केंद्रीय नोंदणी
- ड) अपील लवादाची स्थापना



Total No. of Questions : 4]

SEAT No. :

P4423

[Total No. of Pages : 4

[5359]-609

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System (Special Paper - V)

(2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is credit? Explain the importance of agricultural credit? **[14]**

OR

Explain different types of agricultural credit in India.

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

OR

State the need of Urban co-operative Bank.

**Q3)** Explain functions of regional rural bank. **[14]**

OR

Explain the importance of state co-operative Bank.

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

- a) Limitations of credit system
- b) District control co-operative bank.
- c) Federal credit co-operatives.
- d) Non-agricultural credit societies.

**P.T.O.**



Total No. of Questions : 4]

P4423

[5359]-609

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System (Special Paper - V)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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- 
- प्रश्न 1) पत्त म्हणजे काय? कृषी कर्जाचे वैशिष्ट्ये सांगा. [14]  
किंवा  
भारतातील कृषी कर्जाचे विविध प्रकार स्पष्ट करा.
- प्रश्न 2) पगारदार नोकरांच्या सहकारी संस्थांची गरज व कार्ये प्रतिपादन करा. [14]  
किंवा  
नागरी सहकारी बँकेची आवश्यकता प्रतिपादन करा.
- प्रश्न 3) प्रादेशिक ग्रामीण बँकेची कार्ये स्पष्ट करा. [14]  
किंवा  
राज्य सहकारी बँकेचे महत्व स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]  
अ) कर्जविषयक पद्धतीच्या मर्यादा  
ब) जिल्हा मध्यवर्ती बँक  
क) संघराज्य कर्जविषयक संस्था  
ड) बिगर कृषी पतपुरवठा संस्था



Total No. of Questions : 5]

P4423

[5359]-609

M.Com. (Semester - IV) (External)

**CO-OPERATION AND RURAL DEVELOPMENT**  
**Recent Trends In Co-operation and Rural Development**  
**(2013 Pattern) (Special Paper-VII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What are the social responsibilities of co-operative institutions?

OR

What measures should co-operatives adopt to build their economic viability?

**Q2)** What strategy should co-operatives adopt for facing challenges posed by globalisation?

OR

Describe six sigma technique.

**Q3)** Discuss the role of self-help groups in rural development.

OR

What are the various problems faced by the self-help groups today.

**Q4)** State the various causes behind farmer's suicides.

OR

Explain the concept of self sustaining rural development.

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

- a) Co-operative leadership
- b) Formation of self-help group
- c) Importance of micro finance.
- d) Dr. Narendra Jadhav committee's recommendations

Total No. of Questions : 5]

P4423

[5359]-609

M.Com. (Semester - IV) (External)

**CO-OPERATION AND RURAL DEVELOPMENT**  
**Recent Trends In Co-operation and Rural Development**  
**(2013 Pattern) (Special Paper-VII)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) सर्व प्रश्नांना समान गुण आहेत.

- 
- प्रश्न 1) सहकारी संस्थांची सामाजिक जबाबदारी कोणती आहे?  
किंवा  
आपली आर्थिक सक्षमता वाढविण्यासाठी सहकारी संस्थांनी कोणते उपाय केले पाहिजेत?
- प्रश्न 2) जागतिकीकरणाचे आव्हान पेलण्यासाठी सहकारी संस्थांनी कोणती व्यूहरचना स्विकारली पाहिजे?  
किंवा  
सिक्स सिग्मा तंत्र विशद करा.
- प्रश्न 3) ग्रामीण विकासामध्ये स्वयंसहाय्यता गटांच्या कार्याची चर्चा करा.  
किंवा  
आज स्वयंसहाय्यता गटांसमोर कोणत्या समस्या आहेत?
- प्रश्न 4) शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे सांगा.  
किंवा  
आत्मनिर्भर ग्रामीण विकासाची संकल्पना स्पष्ट करा.
- प्रश्न 5) टिपा लिहा (कोणत्याही दोन)  
अ) सहकारी नेतृत्व  
ब) संयसहाय्यता गटाचे गठन  
क) सुक्ष्म वित्ताचे महत्व  
ड) डॉ. नरेंद्र जाधव समितीच्या शिफारशी.



Total No. of Questions : 3]

SEAT No. :

**P4424**

[Total No. of Pages : 4

**[5359]-610**

**M.Com. (Part - II) (Semester - III) (External)**  
**ADVANCED BANKING AND FINANCE**  
**Foreign Exchange**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by foreign exchange? Explain the importance of foreign exchange. **[15]**

OR

Explain the role of reserve Bank of India in foreign exchange market.

**Q2)** What is foreign trade documentation? Explain objectives of foreign trade documentation. **[15]**

OR

What is performance of EXIM Bank of India? Explain role of EXIM Bank in India.

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

- a) Liquidity risk
- b) Non resident external account (NRE)
- c) Insurance policy
- d) Post shipment credit

**P.T.O.**

Total No. of Questions : 3]

P4424

[5359]-610

M.Com. (Part - II) (Semester - III) (External)  
ADVANCED BANKING AND FINANCE  
Foreign Exchange  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) विदेशी विनीमय म्हणजे काय? विदेशी विनीमयाचे महत्व स्पष्ट करा. [15]

किंवा

विदेशी विनीमय बाजारामध्ये भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

प्रश्न 2) परकीय व्यापाराचे दस्तऐवजीकरण म्हणजे काय? परकीय व्यापार दस्तऐवजीकरणाचे उद्देश स्पष्ट करा. [15]

किंवा

आयात निर्यात बँकेची कामगिरी कोणती? आयातनिर्यात बँकेची भूमिका स्पष्ट करा.

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

- अ) तरलता जोखीम  
ब) अनिवासी बाह्य खाती  
क) विमा योजना  
ड) नौभरणोत्तर वित्तपूरवठा



Total No. of Questions : 3]

**P4424**

**[5359]-610**

**M.Com. (Part - II) (Semester - IV) (External)  
ADVANCED BANKING AND FINANCE**

**Recent Advances in Banking and Finance (Section - B)  
(2013 Pattern) (Special Paper - VII) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is concept of financial inclusion? Explain various measures initiated by the government for financial inclusion. **[15]**

OR

What do you mean by micro finance? Explain in detail the role of banks in micro finance.

**Q2)** What do you mean by capital adequacy? Explain regulations relating capital adequacy. **[15]**

OR

- a) Explain money market derivatives
- b) Explain the options and futures trading in the equity market.

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

- a) Banking ombudsman scheme 2006
- b) Explain RTGS and NEFT
- c) Money market mutual fund
- d) Consumer education and banks

Total No. of Questions : 3]

P4424

[5359]-610

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

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance (Section - B)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) वित्तिय समावेशनाची संकल्पना काय आहे? वित्तिय समावेशना साठी सरकारने सुरू केलेले विविध उपक्रम स्पष्ट करा. [15]

किंवा

सुक्ष्म वित्तपुरवठा म्हणजे काय? सुक्ष्म वित्तपुरवठ्यातील बँकांची भूमिका सविस्तर स्पष्ट करा.

प्रश्न 2) भांडवल पुरतेपणा म्हणजे काय? भांडवल पुरतेपणा ठेवण्यासंदर्भातील नियमने स्पष्ट करा. [15]

किंवा

अ) नाणेबाजार अनुजात स्पष्ट करा.

ब) रोखे बाजारातील विकल्प आणि वायदे व्यवहार स्पष्ट करा.

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

अ) बँकींग लोकपाल योजना 2006

ब) RTGS आणि NEFT स्पष्ट करा.

क) नाणेबाजार म्युच्युअल फंड

ड) ग्राहक शिक्षण आणि बँका



Total No. of Questions : 3]

SEAT No. :

P4425

[Total No. of Pages : 4

[5359]-611

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

ADVANCED MARKETING (Paper - V)

International Marketing

(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)** Define 'International Marketing' Explain the features and importance of international marketing. **[15]**

OR

Discuss the economic, political and legal factors affecting international market.

**Q2)** Define international pricing state various factors influencing pricing decision. **[15]**

OR

State the procedure of obtaining 'export credit insurance' and explain the role of RBI in export promotion.

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

- a) World trade organisation
- b) International promotion and advertising
- c) Export business
- d) Export documents.

**P.T.O.**



Total No. of Questions : 3]

P4425

[5359]-611

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

ADVANCED MARKETING (Paper - V)

International Marketing

(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 मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) आंतरराष्ट्रीय विपणनाची व्याख्या द्या. आंतरराष्ट्रीय विपणनाची वैशिष्ट्ये आणि महत्व स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय बाजारपेठ प्रभावित करणाऱ्या आर्थिक, राजकीय आणि कायदेशीर घटकांची चर्चा करा.

प्रश्न 2) 'आंतरराष्ट्रीय किंमत' याची व्याख्या द्या. किंमत निर्णयावर प्रभाव टाकणारे विविध घटक सांगा. [15]

किंवा

निर्यात पत विमा मिळविण्याची पध्दती सांगा आणि निर्यातवृद्धी मधील रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[20]

- अ) जागतिक व्यापार संघटना  
ब) आंतरराष्ट्रीय वृद्धी आणि जाहीरात  
क) निर्यात व्यवसाय  
ड) निर्यात दस्तऐवज



Total No. of Questions : 3]

**P4425**

**[5359]-611**

**M.Com. (Part - II) (Semester - IV) (External)**  
**ADVANCED MARKETING (Paper - VII) (Group - H)**  
**Recent Advances in Marketing (Special)**  
**(2013 Pattern)**

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is marketing strategy? Explain the process of creating a marketing strategy. **[15]**

OR

What is sustainable marketing? Explain the importance of sustainable marketing.

**Q2)** Explain the relevance of study of digital marketing in modern times. **[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) Sustainable development
- c) Cyber cash and smart cards
- d) Importance of Retailing

Total No. of Questions : 3]

P4425

[5359]-611

**M.Com. (Part - II) (Semester - IV) (External)**  
**ADVANCED MARKETING (Paper - VII) (Group - H)**  
**Recent Advances in Marketing (Special)**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

[एकूण गुण : 50]

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

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प्रश्न 1) 'विपणन व्युत्तरचना' म्हणजे काय? विपणन व्युत्तरचना तयार करण्याची प्रक्रिया स्पष्ट करा. [15]

किंवा

'शाश्वत विपणन' म्हणजे काय? शाश्वत विपणनाचे महत्व स्पष्ट करा.

प्रश्न 2) आधुनिक काळात डिजिटल विपणनाच्या अभ्यासाची समर्पकता (relevance) स्पष्ट करा. [15]

किंवा

एफ.डी.आय (FDI) मधील सिंगल ब्रॅंड रिटेल बाबत भारत सरकारचे धोरण स्पष्ट करा.

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

- अ) जाहीरात आणि माध्यम नियोजन  
ब) शाश्वत विकास  
क) सायबर कॅश अॅण्ड स्मार्ट कार्ड्स  
ड) रिटेलिंगचे महत्व



Total No. of Questions : 3]

SEAT No. :

P4426

[Total No. of Pages : 4

[5359]-612

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

SPECIALISED AREAS IN AUDITING

Advanced Accounting and Taxation (Special Paper - VI) (Group-A)  
(2013 Pattern) (External)

*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 Excise Audit? Explain the procedure of Excise Audit 2000. [15]

OR

What is Internal Audit? State the Scope. Nature and Purpose of Internal Audit.

**Q2)** Define Co-operative Society. State the features of Co-operative Societies Audit. [15]

OR

What is Government Audit? Explain the Various objectives of Government Audit.

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

- a) Form No.3CD
- b) Review of Internal Control
- c) Audit of Educational Institutions
- d) Comptroller and Auditor General of India



**P.T.O.**

Total No. of Questions : 3]

**P4426**

**[5359]-612**

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

**CASE STUDIES IN ADVANCED ACCOUNTING AND TAXATION  
(Optional)**

**Case Studies in Accounting New (Special Paper - VIII)  
(2013 Pattern) (External)**

*[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 situations of relevant law, case laws and other supporting evidence and calculations if any.

- a) Discuss and determine the eligibility of following payments claimed as deduction under

Chapter VI-A by Mr. Ankur Pardeshi:

**[15]**

- i. Mr. Ankur invests Rs. 25,000 in notified long term infrastructure bonds.
- ii. He also pays life insurance premium of Rs.80,000 during the year (sum assured Rs. 3,50,000, policy issued on 31<sup>st</sup> March 2011).
- iii. Contribution to notified pension scheme (referred to in section 80CCD) by the employer Rs.45,000 for an employee Mr. Ankur whose basic pay plus dearness allowance is Rs. 3,00,000 for the year.

- b) Mr. Prakash M. has three minor children consisting of two daughters and one son. The annual income of all the children for the assessment year 2018-19 is as follows :

**[10]**

First daughter (including scholarship received Rs.5,000)	Rs.10,000
Second daughter	Rs.18,500
Son	Rs. 40,000

In the earlier year Mr. Prakash gifted Rs.4,00,000 to his minor son who invested the same in the business and during the current year his son gets income of Rs. 20,000 which is included above. Discuss the clubbing provisions and compute the income to be clubbed in the hands of Mr. Prakash.

**Q2)** Discuss the following cases.

- a) Amrit Ltd. expects that a plant has become useless which is appearing in the books at Rs. 20 lakhs gross value. The company charges Straight Line Method (SLM) depreciation on a period of 10 years estimated life and estimated scrap value of 3%. At the end of 7th year the plant has been assessed as useless. Its estimated net realisable value is Rs. 6,20,000. Determine the loss/gain on retirement of the fixed assets, [9]
- b) Hetal Ltd. acquired 40% of Equity Share Capital and 20% of Preference Share Capital of Sheetal Ltd. during the year ending on 31<sup>st</sup> March 2018. The management of the company wants that Hetal Ltd. Should prepare consolidated financial statements as on 31<sup>st</sup> March 2018 as it is Listed Company. Advice company for the same. [8]
- c) Arrears of salaries of Rs. 12, 00,000 for the previous year 2016 -17 will be paid during the current year ending on 31st March 2018 as per the court's order in the current year by Mittal Ltd. Last year company has not provided for the same. Comment on accounting treatment by following provisions of accounting standards. [8]

**Q3)** You have been furnish with the financial information of Asma Mills Ltd. as under [25]

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

Liabilities	Amount	Assets	Amount
Equity Share Capital (Rs.100 each)	10,00,000	Plant and Machinery	6,40,000
Retained Earning	3,68,000	Land and Building	80,000
Sundry Creditors	1,04,000	Cash	1,60,000
Bills Payable	2,00,000	Sundry Debtors 3,60,000	
		Less: allowance 40,000	3,20,000
Other Current Liabilities	20,000	Stock	4,80,000
		Prepaid Insurance	12,000
	<b>16,92,000</b>		<b>16,92,000</b>

Statement of Profit and Loss for the year ended 31<sup>st</sup> March 2018

<b>Particulars</b>	<b>Amount</b>
Sales	40,00,000
Less: Cost of Goods Sold	30,00,000
<b>Gross Profit</b>	<b>10,00,000</b>
Less: Operating expenses	6,00,000
<b>Net Profit</b>	<b>4,00,000</b>
Less: taxes @50%	2,00,000
<b>Net profit After Taxes</b>	<b>2,00,000</b>

Sundry Debtors and stock at the beginning of the year were Rs. 3,00,000 and 4,00,000 respectively.

Calculate following Ratios and interpret it:

- Current Ratio
- Stock Turnover ratio
- Rate of return on Equity capital
- Earnings Per Share (EPS)
- Market Value of the shares if price earnings ratio is 10 times.



Total No. of Questions : 3]

SEAT No. :

P4427

[Total No. of Pages : 3

[5359]-613

**M.Com. (Part - II) (Semester - III)**  
**CASE STUDIES IN ADVANCED COST ACCOUNTING**  
**AND COST SYSTEM**  
**Management Audit**  
**(2013 Pattern) (Special Paper - VI) (External)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** 'Management Audit begins where financial audit ends. Explain this statement in the light of limitations of financial audit. **[15]**

OR

Explain the objectives, importance and scope of management audit in the light of globalization.

**Q2)** What is critical path method [CPM]? How it is different from performance evaluation and review Technique [PERT]? **[15]**

OR

What do you understand by "corporate image"? State the factors responsible for building good corporate image.

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

- a) Preliminaries of Management Audit.
- b) Corporate Development Audit.
- c) Evaluation of personnel development.
- d) Evaluation of Consumer services.
- e) Scope of financial audit.
- f) Importance of Operational Audit.



**P.T.O.**



Total No. of Questions : 4]

**P4427**

**[5359]-613**

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

**ADVANCED COST AND WORKS ACCOUNTING**

**Case Studies In Advanced Cost Accounting and Cost and Systems  
(2013 Pattern) (CBCS) (External) (Paper - VIII) (204 B)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** A company produces two products, A1 and A2 that are sold to retailers. The budgeted sales volumes for the next quarter are as follows:

Product Units A132,000                      A2 56,000

The inventory of finished goods is budgeted to increase by 1,000 units of A1 and decrease by 2,000 units of A2 by the end of the quarter.

Materials B3 and B4 are used in the production of both products. The quantities required of each material to produce one unit of the finished product and the purchase prices are shown in the table below:

Particulars	B3	B4
A1	8kg	4kg
A2	4kg	3kg
Purchase price per kg	Rs. 1.25	Rs.1.80
Budgeted opening inventory	30,000kg	20,000kg

The company plans to hold inventory of raw materials, at the end of the quarter, of 5% of the quarter's material usage budget.

Required: Prepare the following budgets for the quarter:

- i) The production budget (in units)
- ii) The material usage budget (in kg)
- iii) The material purchases budget (in kg and Rs.)

- Q2) A)** Your company provides transport service, The parcels are collected from your city and arrangements are made for dispatch to various destinations on all India basis. From the following data, fix up the rate per kg/ per km. of Parcel to be charged to your customers:
- i) Total investment in transport business including 30 trucks operated on all India Basis: Rs. 100 crores.
  - ii) Expected ROI 10%
  - iii) Total tonnage capacity of all the trucks taken together: 600 tonns.
  - iv) On average trucks are loaded to 90% of the capacity for 300 days in the year with a distance of 100 kms per day per truck.
  - v) Annual operating expenses (Excluding fuel cost) of the business are estimated at Rs. 100 crores. **[15]**
  - vi) Fuel cost is estimated at Rs. 15 per kilometer.
- B)** Explain the term 'operating costing'. Also identify the areas where the operating costing system shall be applied. **[10]**

**Q3)** Your company manufactures cement of various grades. It is found by the cost statement of the year 2017-18 that your company has overspent on material procurement. You have been assigned a job of evaluation of cost deviations from the standards. Analyze the cost statements of the 2017-18 and write a report to the management stating the various factors responsible for such over spending. Assume hypothetical data to justify your answer. **[25]**

**Q4)** A company engaged in manufacturing sector has to maintain cost record. Explain in detail at least 10 such records which company maintains in order to ascertain the product cost. **[25]**



Total No. of Questions : 3]

SEAT No. :

P4428

[Total No. of Pages : 8

[5359]-614

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern (Special Paper - VI)  
(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 problems in Entrepreneurship development in India. **[15]**

OR

Explain the role of specialised institutions in entrepreneurship Development.

**Q2)** What is 'Project Identification'. State the importance of project Identification in Developing new Business. **[15]**

OR

State the important issues in project Management.

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

- a) Entrepreneurship development.
- b) Venture capital.
- c) Preparation of Business plan.
- d) Project Direction.



**P.T.O.**

Total No. of Questions : 3]

P4428

[5359]-614

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern (Special Paper - VI)**

**(2013 Pattern)**

**(मराठी रुपांतर)**

वेळ : 3 तास ]

[एकूण गुण : 50

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

प्रश्न 1) भारतातील उद्योजकता विकासातील समस्या स्पष्ट करा. [15]

किंवा

उद्योजकता विकासातील विशेष संस्थांची भूमिका स्पष्ट करा.

प्रश्न 2) 'प्रकल्प निवड' म्हणजे काय? नवीन व्यवसाय विकासातील प्रकल्प निवडीचे महत्व सांगा. [15]

किंवा

प्रकल्प व्यवस्थापनामधील महत्वाचे घटक सांगा.

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

- अ) उद्योजकता विकास.  
ब) साहारा भांडवल.  
क) व्यवसाय नियोजनाची पूर्वतयारी.  
ड) प्रकल्प दिग्दर्शन.



Total No. of Questions : 3]

**P4428**

**[5359]-614**

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

**CASE STUDIES IN BUSINESS PRACTICES AND  
ENVIRONMENT**

**(2013 Pattern) (Section - B)**

*Time : 3 Hours]*

*[Max. Marks : 50*

**Instructions :**

- 1) *Attempt any two cases from the following.*
- 2) *All questions carry equal marks.*
- 3) *Figures to the right indicate full marks.*

**Q1)** National Carpets (NC) Makes three categories of Product. Artificial fibre carpet, wood carpet and carpet backing. They produce one type of backing and many types of other two products. The types differ with regard to colours and patterns. Many of the batches produced were unusually large when plenty of finished goods have to be maintained a waiting sales. Production supervisor argued that it was a plain economics. The production control Manager, Mr. Srinivas. has been charged with investigating the production scheduling for NC. Recently they have difficulty in meeting delivery dates, since the factory has been operating at 100% Capacity. Srinivas believes that too much time has been lost in changing over from one product to another. Analyse the case and answer the following questions.

- a) What measures do you suggest to reduce the set up time which was a problem.
- b) What are your recommendations of smoothing of production flow to meet customer delivery commitment?
- c) Comment on the production system efficiency. **[25]**

**Q2)** Ram Gade has just completed B.E. (Civil) from one of the engineering colleges. He belongs from a place called Rahuri. Some 40 kms North of Ahmednagar, His father owns over 70 acres of land. He has been cultivating sugarcane and suppling it to a near by sugar co-operative factory. While in his final year of engineering, Ram attended a two day workshop on 'Horticulture opportunities' organised by the local chamber of commerce. One of the speakers was an expert from Israel. The Workshop gave lot to information on the markets, cultivation and how to go about it. This included information on vegetables, fruits and flowers. **[25]**

**[5359]-614**

Ram was much impressed about the prospects for 'Strawberry cultivation'. What further appealed to him was the excellent export opportunities in Europe, Gulf and the for East, The project could be set up any where and Promised a return in excess of Rs. 2,00,000 per acre. The technical expertise and the strains of California variety of strawberry are locally available. The financial institutions are offering schemes to setup projects on agro-based industries. Ram has decided to become an entrepreneur and a farmer to start strawberry cultivation in 7 acre farm at Rahuri.

Questions:

- a) Analyse the case in detail.
- b) Discuss how Ram should go about setting this project.
- c) What are the likely threats and opportunities of this project?

**Q3)** The head of a large engineering industry was very keen to raise production quickly because it involved a large investment which was not yielding adequate returns. After a lot of trials and errors, when he got frustrated, he took the advice of some friends well-versed in such matters.

He accepted much of their advice but not about appointment of a personnel manager. Among his suggestions there was also a recommendation about fixing grades for various people.

The entrepreneur had earlier indicated great keenness to give liberal grades, but when the actual time came, he gave grades which extended only a couple of years beyond the present salaries of senior people.

Also while grades were fixed up and letters were issued to that effect, no increments were given the following year as promised in the letter.

The Engineers and other executives could not remind him about this as it would not be looked upon with favour, However some people did do so but to no effect. Two of the middle-level engineers-technologists senior men were feeling uneasy due to stress and strain but did not leave. It was a specialised industry and they would not have easily got job at a comparable level elsewhere.

Some Issues:

- i) Why did the entrepreneur give grades?
- ii) Why were the increments not given the following year, after declaring grades?
  - a) Due to mistake of accounts
  - b) Faulty communication.
  - c) Something more basic
- iii) Why did the seniors feel unhappy but did not leave?
- iv) How would this affect in the long term:
  - a) Employee's moral
  - b) Organisation effectivity.
  - c) Production and productivity
  - d) Profits

[25]



P4428

[5359]-614

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

CASE STUDIES IN BUSINESS PRACTICES AND ENVIRONMENT

(2013 Pattern) (Section - B)

(मराठी रुपांतर)

वेळ : 3 तास ]

[एकूण गुण : 50

- सूचना :- 1) खालीलपैकी कोणत्याही दोन केसेस सोडवा.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) नेशनल कार्पेटस (एन सी) तीन प्रकारचे उत्पादन तयार करतात. त्यामध्ये आर्टीफिशियल फायबर कार्पेट वूड कार्पेट आणि कार्पेट बँकिंग इत्यादी. या शिवाय अन्य प्रकारचे उत्पादन कंपनी करित असे. ह्या सर्व प्रकारामध्ये रंग व प्रकारात भिन्नता होती. उत्पादनाच्या अनेक बॅचेस संख्येने खूप आधिक असून विक्री अभावी तयार माल तसाच पडून राहत असे. उत्पादन पर्यवेक्षक ह्याला अर्थशास्त्राचा नियम म्हणत असे. उत्पादन नियंत्रण व्यवस्थापकाला (श्री. श्रीनिवास) उत्पादनाच्या वेळापत्रकाचा तपास करण्यास सांगितले होते. अशातच त्यांना पुरवठ्याच्या तारखा सांभाळने कठीन गेले होते. कारखाना 100% कार्यक्षमतेने चालत असल्याने श्री. श्रीनिवास ह्यांचा असा विश्वास होता कि एका उत्पादनापासून दुसऱ्या उत्पादना पर्यंत जाण्यासाठी खूप मोठ्या प्रमाणावर वेळेचा अपव्यय होत असे.

वरिल समस्येचे विश्लेषण करा व पुढील प्रश्नांची उत्तरे द्या.

- अ) एका उत्पादनापासून दुसऱ्या उत्पादनाकडे जाण्यासाठी 'सेट अप टाईम' कमी करण्यासाठीच्या उपाययोजना कोणत्या? समस्या कोणती आहे.  
ब) ग्राहकांना वितरण करण्याची हमी पाळण्यासाठी उत्पादन प्रवाह सुरळीत होण्यासाठी आपल्या शिपारशी कोणत्या?  
क) उत्पादन पध्दती कार्यक्षमता यावर आपले मत व्यक्त करा. [25]

प्रश्न 2) एका अभियांत्रिकी महाविद्यालया मधून राम गाडे याला नुकतीच स्थापत्य शास्त्राची पदवी मिळाली होती. अहमदनगरच्या उत्तरेले 40 कि.मी. वर असलेल्या राहूरी या गावातून तो आला होता. त्याच्या वडीलांची तेथे 70 एकर शेती होती यावर ते ऊसाचे उत्पादन करायचे आणि नजिकच्या सहकारी साखर कारखान्याला पुरवठा करायचे.

अभियांत्रिकीच्या शेवटच्या वर्षाला असताना राम गाडे एक दोन दिवसीय कार्यशाळेला हजर राहिले होते. ही कार्यशाळा स्थानिक वाणिज्य मंडळानी आयोजित केली होती. कार्यशाळेचा विषय होता 'फलोत्पादनातील संधी' या मध्ये एक तज्ञ इस्त्राईल मधून आले होते. या कार्यशाळेमध्ये त्याला बरीच



माहिती मिळाली. यामध्ये बाजारपेठ, उत्पादन आणि ते कशा प्रकारे सुरू करावयाचे याची माहिती होती. तसेच भाजीपाला फळे आणि फुले या बाबतच्या माहितीचा देखील यामध्ये समावेश होता.

यामध्ये स्ट्रॉबेरी उत्पादनाकरिता असलेल्या संधी पाहून राम गाडे जास्त प्रभावित झाला. यामध्ये त्याला एक गोष्ट भावली ती म्हणजे या उत्पादनासाठी असलेल्या निर्यातिच्या संधी विशेषतः युरोप, आखाती देश व पूर्वे कडील देश. हा प्रकल्प कोठेही सुरू करता येणे शक्य होते आणि एकरीक 200000 पेक्षा जास्त प्राप्तीची खात्री होती.

या विषयीचे तांत्रिकी ज्ञान आणि कॅलिफोर्निया जातीचे स्ट्रॉबेरीचे बियाणे स्थानिक पातळीवर उपलब्ध होते. वित्तीय संस्था या शेतीवर आधारित उद्योगाना आर्थिक मदत करायला तयार होत्या. राम ने एक उद्योजक आणि शेतकरी होण्याचा निर्णय घेतला. राहूरीच्या फार्मवर त्याने 7 एकरामध्ये स्ट्रॉबेरीची लागवड करावयाचे ठरविले.

प्रश्न:

अ) वरील समस्येचे सविस्तर विश्लेषण करा.

ब) हा प्रकल्प त्याने कसा सुरू करावा यावर चर्चा करा.

क) या प्रकल्पातील संभाव्य धोके आणि संधी कोणत्या?

[25]

प्रश्न 3)

एका मोठ्या इंजीनिअरिंग उद्योगधंद्याच्या प्रमुखाला त्वरेने उत्पादन वाढवावयाचे होते. कारण या उद्योगात त्याने मोठ्या प्रमाणावर भांडवली गुंतवणूक केली होती. परंतु पुरेसा फायदा होत नव्हता. पुष्कळशा प्रयत्नानंतर जेव्हा तो निराश झाला तेव्हा त्याने या विषयाशी परिचित असणाऱ्या आपल्या मित्रांचा या बाबतीत सल्ला घेतला.

उद्योग धंद्याच्या प्रमुखाने त्यांनी दिलेला बराचसा सल्ला स्वीकारला, परंतु प्रमुखाने त्यांच्या सूचनेनुसार पर्सोनेल व्यवस्थापक नेमला नाही. शिवाय कर्मचाऱ्यांच्या पगाराची श्रेणी ठरवून दिली जावी हा ही सल्ला त्यांनी दिला होता.

प्रमुखाने प्रथम पगाराची श्रेणी ठरवून दिली जाईल असे सांगितले, परंतु जेव्हा श्रेणी ठरविण्याची वेळ आली तेव्हा वरिष्ठ कर्मचाऱ्यांना फक्त दोन पगारवाढी दिल्या. वस्तुतः श्रेणीची पगारबाबत असलेली पत्रे प्रत्येकाला दिली होती व त्यात श्रेणी देऊ, पगार वाढवू असे नमूद केले होते. पण प्रत्यक्षात त्याने पगारवाढ दिली नाही.

अभियंते व इतर व्यवस्थापक यांनी प्रमुखाला याबाबतची आठवण दिली नाही, कारण वाढ देण्यास नकारच अपेक्षित होता. काहीनी अशी मागणी केली परंतु मालकाने ती नाकारली दोन तांत्रिक व्यवस्थापकीय अभियंते अस्वस्थ झाले होते, परंतु त्यांनी नोकरी सोडली नाही. कारण हा

कारखाना एका विशेष विशिष्ट व्यवसायातील असल्यामुळे हे कर्मचारी विशेषज्ञ झाले होते व अशा प्रकारची नोकरी बाहेर कोठेही मिळेल याची त्यांना शाश्वती नव्हती.

काही मुद्दे:

- i) मालकाने श्रेणी का दिली?
- ii) पगाराची श्रेणी ठरविल्यानंतर पगारवाढ का दिली नाही? कारण :
  - अ) हिशोबातील चुकांमुळे
  - ब) संदेशवहनाच्या अभावामुळे
  - क) मुळातच वाढ द्यावयाची नव्हती म्हणून
- iii) वरिष्ठ कर्मचारी असमाधानी होते, परंतु कारखाण्यातील नोकरी का सोडत नव्हते?
- iv) भविष्य काळात याचा खालील गोष्टीवर काय परिणाम होणार आहे?
  - अ) कर्मचाऱ्यांचे नीती धैर्ये
  - ब) संघटनेची कार्यक्षमता
  - क) उत्पादन आणि उत्पादकता
  - ड) नफा

[25]



Total No. of Questions : 3]

SEAT No. :

P4429

[Total No. of Pages : 6

**[5359]-615**  
**M.Com. (Part - II) (External)**  
**BUSINESS ADMINISTRATION**  
**Organisational Behaviour (Special Paper - VI)**  
**(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 and explain the concept of 'Organisational Behaviour'. Explain the theoretical and conceptual framework for the study of organisational Behaviour. **[15]**

OR

What is 'Organisational culture'? State the characteristics of organisational Culture.

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

OR

Define the term 'Groups' Explain the types of Groups & factors increasing Group Co-operation.

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

- a) Role of information technology in organisation.
- b) Personality and attitude.
- c) Types of motives.
- d) Causes of conflict.



**P.T.O.**

Total No. of Questions : 3]

P4429

**[5359]-615**  
**M.Com. (Part - II) (External)**  
**BUSINESS ADMINISTRATION**  
**Organisational Behaviour (Special Paper - VI)**  
**(2013 Pattern)**  
**(मराठी रुपांतर)**

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.

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प्रश्न 1) संघटनात्मक वर्तनाची व्याख्या सांगून स्पष्ट करा. संघटनात्मक वर्तनाच्या अभ्यासाच्या सैद्धांतिक व संकल्पनात्मक आराखडा स्पष्ट करा. [15]

किंवा

संघटनात्मक संस्कृती म्हणजे काय? 'संघटनात्मक संस्कृतीची वैशिष्ट्ये सांगा.

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

किंवा

गट या संकल्पनेची व्याख्या द्या. गटाचे प्रकार व समूह सकार्य वाढविणारे घटक स्पष्ट करा.

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

- अ) संघटनेमधील माहिती तंत्रज्ञानाची भूमिका  
ब) व्यक्तीमत्त्व आणि 'प्रवृत्ती'  
क) प्रेरणाचे प्रकार  
ड) संघर्षाची कारणे



Total No. of Questions : 3]

**P4429**

**[5359]-615**

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

**CASE STUDIES IN BUSINESS ADMINISTRATION  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) Attempt any two cases from the following.*
- 2) All questions carry equal marks.*
- 3) Figures to the right indicate full marks.*

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

- a) What measures do you suggest to reduce the set up time which was a problem.
- b) What are your recommendations of smoothing of production flow to meet customer delivery commitment?
- c) Comment on the production system efficiency. **[25]**

**Q2)** 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 to local unit. She solved number of problems of the members and naturally almost all the employees of the branch joined her union since then she was become a problem to the management.

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

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:

- a) Analyse the above case.
- b) Why did Smt. Ketkar refused the promotion?
- c) What is your opinion regarding management of bank? [25]

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

Questions:

- a) Analyse the case.
- b) Listening skill is important in communication' do you agree? Explain in detail.
- c) With the help of case study explain the role of technology in communication. [25]



Total No. of Questions : 3]

P4429

[5359]-615

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

CASE STUDIES IN BUSINESS ADMINISTRATION

(2013 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

- सूचना :- 1) खालील पैकी कोणत्याही दोन केसेस सोडवा.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) नॅशनल कार्पेट्स (एन सी) तीन प्रकारचे उत्पादन तयार करतात. त्यामध्ये आर्टीफीशियल फायबर कार्पेट, वूड कार्पेट आणि कार्पेट बँकिंग इत्यादी. याशिवाय अन्य प्रकारचे उत्पादन कंपनी करित असे ह्या सर्व प्रकारामध्ये रंग व प्रकारत भिन्नता होती. उत्पादनाच्या अनेक बॅचेस संख्येने खूप आधिक असून विक्री अभावी तयार माल तसाच पडून राहत असे. उत्पादन पर्यवेक्षक ह्याला अर्थशास्त्राचा नियम म्हणत असे. उत्पादन नियंत्रण व्यवस्थापकाला (श्री. श्रीनिवास) उत्पादनाच्या वेळापत्रकात तपास करण्यास सांगितले होते. अशातच त्यांना पुरवठ्याच्या तारखा सांभाळणे कठीन गेले होते. कारखाना 100% कार्य दामतेने चालत असल्याने श्री. श्रीनिवास ह्यांचा असा विश्वास होता कि एका उत्पादनापासून दुसऱ्या उत्पादना पर्यंत जाण्यासाठी खूप मोठ्या प्रमाणावर वेळेचा अपव्यय होत असे.

वरिल समस्येचे विश्लेषण करा व पुढील प्रश्नाची उत्तरे द्या.

- अ) एका उत्पादनापासून दुसऱ्या उत्पादनाकडे जाण्यासाठी सेट अप टाईम कमी करण्यासाठीच्या उपाययोजना कोणत्या? समस्या कोणती आहे.  
ब) ग्राहकांना वितरण करण्याची हमी पाळण्यासाठी उत्पादन प्रवाह सुरळीत होण्यासाठी आपल्या शिपारशी कोणत्या?  
क) उत्पादन पध्दती कार्यक्षमता यावर आपले मत व्यक्त करा. [25]

प्रश्न 2) पदवी प्राप्त झाल्यानंतर 1995 मध्ये श्रीमती प्राची केतकर या विकास बँकेमध्ये लेखनिक या पदावर रूज झाल्या. 1999 मध्ये त्यांनी बँकेची सी.ए.आय.टी.बी.ची परिक्षा पूर्ण केली आणि बढती साठी पात्र ठरल्या. त्यांना बदलीची अपेक्षा होती म्हणून त्यांनी अधिकारी पदासाठी अर्ज केला परंतू 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 परंतू यश मिळाले नाही. त्यांनी आता कर्मचारी संघटनेचे काम सुरू केले आणि त्यांची स्थानिक शाखेच्या अध्यक्ष म्हणून निवड झाली. त्यांनी सभासदांचे बरेचरे प्रश्न सोडविल्यामुळे त्यांचा 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 त्यांचा बाबतचा गोपनीय अहवाल या मध्ये त्या कर्मचारी संघाचे काम करतात याचा उल्लेख होता.

यांनंतर 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 ही बढती घेण्याचे नाकारले.

प्रश्न:

अ) वरील केसचे विश्लेषण करा.

ब) श्रीमती केतकर यांनी बढती घेण्याचे का नाकारले?

क) बँकेच्या व्यवस्थापनाबद्दल तुमचे काय मत आहे.

[25]

प्रश्न 3)

जीवन विमा कंपनीमध्ये 10 सत्रांच्या सुपरवायझर निकाल कार्यक्रमापैकी दोन सत्र केवळ संदेशवहनाचे व्यवस्थापकीय यशामधील महत्व यावर केंद्रित केले होते. पहिल्या सत्रास अखेरीस रामदयाल, या बील विभागाच्या सुपरवायझरने विधान केले की, सत्रातील सर्व घटक योग्य आहेत, महत्वाचे आहेत. मात्र या कार्यक्रमात काही महत्वाचे वगळले गेले आहे. सुपरवायझर म्हणून माझा प्रश्न असा आहे कि, लोकांना लक्षपूर्वक कसे ऐकावे (Listening) याचे आकलन नाही, असे मत श्री रामदयाल यांनी मांडले. मी जे सांगतो त्यापेक्षा लोक वेगळीच कामे किंवा वेगळ्या प्रकारे कामे करतात. ज्यावेळेला मी त्यांची प्रगती नंतर तपासतो तेव्हा हे लक्षात येते असे रामदयाल यांनी मत मांडले. त्यामुळे उत्तम आकलन (Listening) साठी कौशल्य प्राप्त व्हावे म्हणून एक उद्बोधन कार्यक्रम ठेवावा. सर्व प्रकारच्या संदेशवहनासाठी उत्तम भाषा अवगत असावी लागते. योग्य शब्द व थोडक्यात स्पष्टीकरणाची गरज असते. अलीकडच्या काळात तंत्रज्ञानाच्या वापरामुळे वैयक्तिक संबंध दुरावत चालले आहेत. तंत्रज्ञानाचा वापर व संदेशवहनाचे माध्यम निवडणे हा संदेशवहनातील महत्वाचा घटक आहे. पुष्कळदा संदेशवहनाचे चुकीचे माध्यम निवडल्याने संदेशवहन प्रभावहीन ठरत आहे.

प्रश्न:

अ) सदरील समस्येचे विश्लेषण करा

ब) संदेशवहनामध्ये लक्षपूर्वक ऐकणे (Listening) कौशल्य महत्वाचे आहे. या विधानाशी आपण सहमत आहात का? विस्ताराने स्पष्ट करा.

क) केस स्टडीच्या माध्यमातून संदेशवहनामध्ये तंत्रज्ञानाची भूमिका विस्ताराने स्पष्ट करा. [25]





Total No. of Questions : 3]

SEAT No. :

P4430

[Total No. of Pages : 6

**[5359]-616**  
**M.Com. (Part - II) (External)**  
**COMMERCIAL LAWS AND PRACTICES**  
**World Trade Organisation Norms and Practices**  
**(2013 Pattern) (Paper - VI)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain Historical overview of GATT to WTO. **[15]**

OR

Explain in detail International trade and Human rights according to WTO.

**Q2)** Explain the procedure of WTO related to dispute settlement system. **[15]**

OR

Write a detailed note on WTO and Global Economic policy making and achievement of WTO.

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

- a) Discuss the basic principles of WTO trading system.
- b) Explain the trade and environmental issues in the WTO.
- c) State the agreement on textile and clothing.
- d) Explain GATT tariff negotiations from Geneva to doha and beyond.



**P.T.O.**

Total No. of Questions : 3]

P4430

[5359]-616

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

COMMERICAL LAWS AND PRACTICES

World Trade Organisation Nomrs and Practices

(2013 Pattern) (Paper - VI)

(मराठी रुपांतर)

वेळ : 3 तास ]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.  
3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

प्रश्न 1) जागतिक व्यापार संघटनेपर्यंतची ऐतिहासिक पार्श्वभूमी स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय व्यापार व मानवाधिकार यावर सविस्तर माहिती द्या.

प्रश्न 2) जागतिक व्यापार संघटनेच्या कलह निराकरण पध्दतीची कार्यपध्दती स्पष्ट करा. [15]

किंवा

जागतिक व्यापार संघटना व जागतिक धोरण निती व जागतिक व्यापार संघटनेची कार्यसफलता याबाबत सविस्तर माहिती सांगा.

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

- अ) जागतिक व्यापार संघटनेची मूलतत्त्वे स्पष्ट करा.  
ब) जागतिक व्यापार संघटनेतील व्यापार व पर्यावरणातील प्रश्न स्पष्ट करा.  
क) कापड आणि कापडाचा व्यापार याबाबतचा ठराव सांगा.  
ड) गॅट कायद्यानुसार व्यापार दराचा जिनिव्हा ते दोहा व त्यापुढील प्रवास स्पष्ट करा.



Total No. of Questions : 4]

**P4430**

**[5359]-616**

**M.Com. (Part - II) (External) (Optional)**  
**CASE STUDIES IN COMMERCIAL LAWS & PRACTICES**  
**(2013 Pattern) (Special Paper - VIII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Write a detailed note on various sources of the data collection.

OR

Two parties, Shri Ghanshyam and Shri. Radheshyam applied for registration of Trade Mark. They were both rivals and used 'Mathurag Ghee' and 'Mathura Ghee' trade marks respectively. Shri. Radheshyam started using 'mathurag Ghee' after laps of five years from the use of trade mark 'Mathura Ghee' which was used by Shri. Ghanashyam. Shri. Radheshyam has popularized the trade mark 'Mathura Ghee' by investing huge amount on advertisement. The two trade names were phonetically similar and there was no much difference in pictorials and monogram i.e. The trade mark of the rivals. The only difference was word 'G' registration was grnted to neither. Discuss the case with reference to the provisions of trade marks law and suggests the plaintiff regarding the use of Trade mark. **[14]**

**Q2)** Explain in detail the provisions related to obtaining the patent as per patent law.

OR

Shri. sameer is a scientist in space research. He discusses a sicientific principle with his colleagues. one of the colleagues, Shri P.C. sharma uses the principle and invents working device based on the same principle. Another colleague shri. A.K. Bhat who was instrumental in suggesting the manner of putting in place the arragement of the mechanical devices claims himself that he is the true and first inventor and applies for the patent. discuss in detail.

- a) The relevant provisions of patent law are applicible for A. K. Bhat or not?
- b) Who out of three can apply for patent, Why? **[14]**

**Q3)** a) Write a note on social research. [7]

OR

b) Discuss importance of case study method in research. [7]

c) Explain provision for obtaining copy right as per law. [7]

OR

d) Write a note on Importance of hypothesis. [7]

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

a) Research Design.

b) Sampling Techniques.

c) Qualities of Researcher.



Total No. of Questions : 4]

P4430

[5359]-616

**M.Com. (Part - II) (External) (Optional)**  
**CASE STUDIES IN COMMERCIAL LAWS & PRACTICES**  
**(2013 Pattern) (Special Paper - VIII)**  
**(मराठी रुपांतर)**

[एकूण गुण : 50

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

प्रश्न 1) तथ्य संकलनाचें विविध स्रोत यावर सविस्तर टिप लिहा.

किंवा

श्री घनशाम आणि श्री राधेशाम या दोन प्रतिस्पर्धी पक्षांनी व्यापारी चिन्ह नोंदणीसाठी अर्ज केले आहेत. हे दोन्ही प्रतिस्पर्धी अनुक्रम मथुरा घी' आणि 'मथुरा घी' या व्यापारी चिन्हाचा वापर करतात. श्री राधेशाम यांनी 'मथुरा घी' चा आपला व्यापारी चिन्हाचा पाच वर्षे वापर केल्यानंतर 'मधुरग घी' या व्यापारी चिन्हाचा वापर करण्यास सुरुवात केली. जे व्यापारी चिन्ह श्री घनशाम यांनी वापरलेले होते श्री राधेशाम यांनी 'मथुरा घी' या व्यापारी चिन्हाचा जाहिरातीवर प्रचंड खर्च करून त्याला प्रसिध्दी दिली. दोन्ही प्रतिस्पर्धीचे व्यापारी नावे उच्चाराने सारखी होती व त्यांच्या चित्रालक व अक्षरात्मक आकृत्यांमध्ये फार भिन्नत्व नव्हते. तथापि त्यांचा नावातील 'ग' या शब्दाचाच फरक असल्यामुळे कोणत्याही व्यापारी चिन्हांची नोंदणी मान्य करण्यात आली नाही. ट्रेड मार्कसच्या कायद्याच्या तरतुदींच्या संदर्भात या समस्येची चर्चा करा आणि प्रतिवादीला व्यापारी चिन्ह वापराविषयी मार्गदर्शन करा. [14]

प्रश्न 2) पेटंट कायद्याप्रमाणे पेटंट प्राप्त करण्यासंबंधीच्या विविध तरतुदी सविस्तर स्पष्ट करा.

किंवा

श्री समीर हे अंतराळ संशोधनातील एक शास्त्रज्ञ आहेत. ते आपल्या सहकाऱ्यांसोबत एका शास्त्रीय मुलतत्वाची चर्चा करित असतात. त्यांच्या सहकार्या पैकी श्री.पी.सी. शर्मा यांनी या मुलतत्वाचा अवलंब करून त्याचा आधारे एका अंतरिक्ष उपकरणाचा शोध लावला. त्यांचे दुसरे सहकारी श्री.ए.के. भट हे साधनिक असून त्यांना त्या उपकरणाचा अंतरिक्ष उड्डाणासाठी यांत्रिक कार्यपध्दतीचे निर्देशन केले त्यामुळे त्या उपकरणाचे ते खरे प्रथम संशोधक आहेत, असा दावा करून पेटंट मिळविण्यासाठी त्यांनी अर्ज केला आहे.

सविस्तर चर्चा करा

- 1) श्री. एके भट यांना पेटंट करिता अर्ज करण्याचा अधिकार आहे किंवा नाही?
- 2) जर नसेल तर तिघांपैकी पेटंटसाठी कोण अर्ज करू शकेल?

[14]

प्रश्न 3) अ) सामाजिक संशोधन यांवर टिप लिहा. [7]

किंवा

ब) केसस्टडी पध्दतीचे संशोधनातील महत्त्व स्पष्ट करा. [7]

क) कॉपीराईट प्राप्त करण्यासाठीच्या कायदेशीर तरतूदी स्पष्ट करा. [7]

किंवा

ड) गृहितकाचे महत्त्व यावर टिप लिहा. [7]

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

अ) संशोधन आराखडा.

ब) नमूना निवड तंत्र.

क) संशोधकाची गुणवैशिष्ट्ये.



Total No. of Questions : 4]

SEAT No. :

P5263

[Total No. of Pages : 8

[5359]-617

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

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)** Discuss the procedure of sanction and disbursement of crop loan. **[14]**

OR

Explain the types of advances given under priority sector schemes.

**Q2)** Critically examine the role of MSC Bank in co-operative movement in Maharashtra. **[14]**

OR

Describe the organisation and functions of NABARD.

**Q3)** a) Explain the problems of MSC bank since 1991. **[7]**

b) State the norms of NABARD about refinance to rural co-operatives. **[7]**

OR

a) Explain the role of National federation of state co-operative Banks.

b) Explain the process of funding by RBI to rural co-operatives.

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

a) Kisan credit card.

b) Objectives of National federation of Agriculture and Rural Development.

c) Follow - up procedure of over dues.

d) Role of RBI in co-operative credit.



**P.T.O.**

Total No. of Questions : 4]

P5263

[5359]-617

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operatives and Rural Banking System

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

(मराठी रुपांतर)

वेळ : 3 तास ]

[एकूण गुण : 50

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

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- प्रश्न 1) पिक कर्ज मंजूरी आणि वितरण प्रक्रियेची चर्चा करा. [14]  
किंवा  
प्राधान्य क्रम क्षेत्र योजने अंतर्गत देण्यात येणाऱ्या विविध अग्रीमांचे प्रकार स्पष्ट करा.
- प्रश्न 2) महाराष्ट्र राज्याच्या सहकार चळवळीत महाराष्ट्र राज्य सहकारी बँकेच्या भूमिकेचे टिकात्मक परिक्षण करा. [14]  
किंवा  
नाबार्ड च्या संघटन आणि कार्याचे वर्णन करा.
- प्रश्न 3) अ) महाराष्ट्र राज्य सहकारी बँकेच्या 1991 पासूनच्या समस्या स्पष्ट करा. [7]  
ब) ग्रामीण सहकारी संस्थांना दिल्या जाणाऱ्या पूर्णवित्ताचे नाबार्ड चे निकष सांगा. [7]  
किंवा  
अ) राज्य सहकारी बँकाच्या राष्ट्रीय संघाची भूमिका स्पष्ट करा.  
ब) ग्रामीण सहकारी संस्थांना रिझर्व बँकेमार्फत दिल्या जाणाऱ्या निधीपूरवण्याची प्रक्रिया स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) किसान क्रेडिट कार्ड  
ब) राष्ट्रीय शेती व ग्रामीण विकास संघाची उद्दीष्टे  
क) थकबाकी वसूलीची प्रक्रिया  
ड) सहकारी पतपूरवण्यात रिझर्व बँकेची भूमिका





Total No. of Questions : 3]

**P5263**

**[5359]-617**

**M.Com. (Semester - IV) (Part - II) (External)  
CO-OPERATION AND RURAL DEVELOPMENT  
Case Studies in Co-Operation and Rural Development  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) *Attempt any two questions/ cases*
- 2) *All questions carry equal marks.*

**Q1)** You are being a president of co-operative sugar industry having total employment about 500 have been disturbed, as the profit of company are below average. The preliminary study reveals that plant and machinery are not modern. Cost are too high and productivity is of second or medium quality. You called meeting of heads of department in order to find solutions for improving company's performance. A summary of the remarks by head of department is given below:

Manager - Industrial Engineering: We should instal a direct wage incentive system for all production operations and for that method study analysis, time study should be carried out. Standardise work method and use standard hour wage incentive scheme.

Manager Manufacturing: I propose strict control to reduce workers absenteeism, careless workmanship should be reduced through better inspection and quality checks. Installation of profit sharing plan would improve employee performance.

Manager- Personnel: I recommend Job enrichment, upgradation of frontline supervisors through better selection and training, better supervision and team work.

Manager - Maintenance: Introduce more mechanisation and automation. I have begun to install several operations in the plant - therefore direct wage incentives are of no value. To keep people at their machines I favoured measured day work.

Questions:

- a) Analyse the case.
- b) Analyse the advantages of each of the above proposed solutions.
- c) What solution would you recommend and why?

**Q2)** Mr. Nitin Gadkari owns Maharashtra co-operative Trading company at Nagpur. The company is the authorised dealer for Vidarbha region for Philips Products.

The company made rapid progress after its establishment in 1990. Its customer include apart from common people, a large number of educational and industrial institution and Government departments. The company has to supply products. File tenders and provide after sales services. As the volume of business increased Shri Gadkari had to increase the staff especially the number of typists increased from five to twenty five from 1990 to 2003.

With a view to reduce salary payment and increase efficiency Mr. Gadkari decided to use computers and retrench typists. Of course, this was not welcomed by the office staff. Mr. Gadkari also had some sympathy for the staff. Some of the staff felt that they were totally unprepared to work with computers. Mr Gadkari held free and frank discussion with the staff.

Questions:

- a) How do you evaluate Mr. Gadkari's decision about computerisation?
- b) Is there any scope retrenching least number of typists.
- c) Is there any possibility of absorbing excess staff elsewhere in the company?
- d) Do you approve the sympathetic approach of Mr. Gadkari.

**Q3)** Mr. Kishor Patil was working with biscuit and chocolate company in Maharashtra. The company had started with small business covering one or two main places in Maharashtra. The company acquired new machinery and know-how and expanded considerably in last three years. Mr. Kumar was working in this company since last 10 years and has done an excellent work and improved sales.

As the company expanded they created a new post of market research officer under marketing manager. This new market Research officer had to help in sales promotion methods by him and has to submit a report weekly to sales manager.

Mr. Patil was recommended for the job and was accepted by sales manager. Mr. Kumar obtained a diploma in Business Management from unrecognised institution. Mr. Kumar was advised to take up this job on promotion and reported to sales manager. He missed his old routine job.

The new job had only mainly a desk job and not travelling. After a week when he submitted the report to sales manager, his department head suggested some changes and encouraged him by saying that he will have to learn much more about report writing in this new job.

Mr. Patil thought that he had not done a good job and would be buffer off in this old job. If he tells this to management he thought that management may feel that he is a failure.

Questions:

- a) Analyse the case.
- b) Comment on the promotion policy of the company.
- c) As a personnel manager what advice will you offer to the sales manager and Mr. Kishor Patil?
- d) If you are kishor Patil what steps you will take for future career?



Total No. of Questions : 3]

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[5359]-617

**M.Com. (Semester - IV) (Part - II) (External)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Case Studies in Co-Operation and Rural Development**  
**(2013 Pattern)**  
**(मराठी रुपांतर)**

वेळ : 3 तास ]

[एकूण गुण : 50

- सूचना :- 1) कोणतेही दोन प्रश्न सोडवा.  
2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) तुम्ही एका 500 कर्मचारी असलेल्या सहकारी साखर उद्योगाचे अध्यक्ष आहात. कंपनीचा नफा हा उद्योगाच्या सरासरी नफ्यापेक्षा कमी झाल्यामुळे अस्वस्थ होऊन तुम्ही सर्व विभागीय प्रमुखांची सभा बोलाविली. प्राथमिक चौकशी अहवालानुसार कंपनीची सर्व यंत्रे जुनी झालीत. आपल्या वस्तू उत्पादन खर्च अधिक तर उत्पादकता कमी दर्जाची आहे असे आढळले. वरील सभेत यावर उपाययोजना करण्यासाठी सगळ्यांना आपआपली मते मांडण्यास सांगण्यात आले. विभागीय प्रमुखांनी नोंदविलेल्या मतांचे संक्षिप्त विवरण पुढील प्रमाणे:

व्यवस्थापक – औद्योगी अभियांत्रिकी: आपण उत्पादकतेवर आधारित मजुरी पध्दती अंगीकारावी. त्याकरीता सर्व उत्पादन प्रक्रियेचे विश्लेषण करावे. काल व काम यांचा अभ्यास करण्यात येऊन प्रमाणीत कार्यपध्दती व प्रमाणीत मजुरी पध्दतीचा वापर करावा.

व्यवस्थापक – उत्पादन: योग्य नियंत्रणाचा वापर करून कामगार गैरहजेरीचे प्रमाण कमी करावे. उत्तम निरीक्षण पध्दतीने दर्जात्मक सुधारणा घडवून आणाण्यात तसेच कामगारांना नफ्यात भागीदारी देऊन त्यांच्यात कार्यात्मक सुधारणा घडवून आणता येतील.

व्यवस्थापक – कर्मचारी: कार्य व जबाबदारीत वाढ करून सर्व पर्यवेक्षकांच्या कार्यात सुधारणा करता येतील. त्या करीता अधिक काळजीपूर्वक निवड व प्रशिक्षणावर भर देऊन सांघिक शक्तीद्वारे कामात सुधारणा करावी.

व्यवस्थापक – व्यवस्था: अधिक स्वयंचलनीकरणावर भर द्यावा. मी स्वतः या दिशेने कामाला यापूर्वी सुरूवात केली आहे. प्रोत्साहनात्मक मजुरी पध्दती त्यामुळे योग्य ठरणार नाही. लोकांनी आपले काम प्रामाणिकपणे करावे म्हणून रोज कामाचे मोजमाप करावे.

प्रश्न:

- अ) या केसचे विश्लेषण करा.  
ब) वरील प्रस्तावांच्या फायद्यांचे विश्लेषण करा.  
क) वरील उपायांपैकी तुम्ही कोणती उपाययोजना कराल आणि का?

प्रश्न 2)

महाराष्ट्र सहकारी ट्रेडिंग कंपनी या नावाची श्री नितीन गडकरी यांची नागपूरला व्यवसाय संस्था आहे. फिलीप्स कंपनीच्या उत्पादनाचे ते विदर्भासाठी अधिकृत विक्रेते आहेत. 1990 मध्ये कंपनीची स्थापना झाल्यानंतर अल्पावधीत तीची खुप प्रगती झाली. वैयक्तिक ग्राहकांशिवाय अनेक शैक्षणिक व औद्योगिक संस्था आणि सरकारी खाती हे सर्व या कंपनीचे ग्राहक आहेत उत्पादनांची विक्री करणे, विविध निविदा सादर करणे व विक्रयोत्तर सेवा पुरविणे अशी कामे कंपनी करते.

जशी व्यवसायात वाढ होत गेली तशी श्री गडकरी यांना आपल्या कर्मचारी संखेत वाढ करावी लागली. विशेषतः टंकलेखकांच्या संखेत 1990 ते 2003 या काळात 5 ते 25 अशी वाढ झाली.

पगारावरील खर्च कमी करावा व कार्यक्षमता वाढवावी या दुहेरी हेतूने श्री गडकरी यांनी संगणकाचा वापर करण्याचे व त्यामुळे काही टंकलेखकांना काढून टाकण्याचे ठरविले, निविदा भरण्याच्या कामामध्ये संगणकाचा विशेष लाभ होणार होता. या निर्णयाचे साहजिकच कर्मचाऱ्यांनी स्वागत केले नाही. अर्थात आपल्या सेवकांविषयी गडकरी यांनी देखील सहानुभूती आहे. काही कर्मचाऱ्यांना संगणकाच्या सहाय्याने आपण काम करू शकत नाही असे वाटले. या निर्णयाविषयी गडकरींनी देखील सर्वांशी मोकळेपणाने चर्चा केली.

प्रश्न:

- संगणकीकरणाविषयीचा श्री गडकरी यांच्या निर्णय आपणास कसा वाटतो ?
- कमीत कमी टंकलेखक कामावरून कमी करणे शक्य आहे का ?
- अतिरिक्त कर्मचाऱ्यांना कंपनीमध्ये अन्यय सामावून घेणे कितपत शक्य आहे.
- श्री. गडकरी यांचा कर्मचाऱ्यांविषयीचा सहानुभूती पूर्ण दृष्टीकोण तुम्हाला मान्य आहे का ?

प्रश्न 3)

श्री किशोर पाटील महाराष्ट्रातील एका बिस्कीट व चॉकलेट कंपनीसाठी काम करतात. कंपनीने आपल्या व्यवसायाची सुरुवात महाराष्ट्रात एक दोन महत्वाच्या ठिकाणी अगदी लहान स्वरूपात केली होती. कंपनीने मागील तीन वर्षात तांत्रिक ज्ञान व अत्याधुनिक यंत्रसामुग्रीच्या सहाय्याने व्यवसायाचा मोठ्या प्रमाणात विस्तार केला. श्री पाटील या कंपनीत मागील दहा वर्षांपासून कार्यरत आहेत. व त्यांनी विक्रित मोठ्या प्रमाणात वाढ करून ऊत्कृष्ट कामगिरी बजावली आहे.

कामकाजाच्या विस्तारामुळे कंपनीने विपणन व्यवस्थापकाच्या नियंत्रणाखाली बाजारपेठ संशोधन अधिकारी या नव्या पदाची निर्मिती केली. बाजारपेठ संशोधन अधिकाऱ्याने विक्रित वाढ करण्याच्या नविन पध्दती शोधून त्यांचा साप्ताहिक अहवाल विक्री व्यवस्थापकाला सादर करावयाचा आहे.

श्री पाटील यांचे नाव या पदासाठी सूचविण्यात आले व विक्री व्यवस्थापकाने त्यास मान्यता दिली. श्री पाटील यानी एका अपरीचीत संस्थेतून व्यवसाय व्यवस्थापन पदविका प्राप्त केली. श्री पाटील यांना नविन पद हे पदोन्नती म्हणून स्विकारण्याचा सल्ला देण्यात आला. त्यांनी त्यांचा कामाचा अहवाल विक्री व्यवस्थापकाला सादर करणे अपेक्षित आहे. तथापी श्री पाटील यांना त्यांच्या आधीच्या कामातच जास्त रस वाटतो.

या नविन पदावर श्री. पाटील यांना बैठे काम करावे लागते. एका आठवड्यानंतर त्यांनी त्यांच्या कामाचा अहवाल विक्री व्यवस्थापकांना सादर केला. त्या विभागप्रमुखांनी अहवालात काही दुरुस्त्या सुचविल्या व अहवाल लेखनाबाबत त्यांना अद्याप बरेच शिकण्याची संधी आहे असे सांगितले.

श्री पाटील यांना असे वाटते त्यांची कामगिरी चांगली झालेली नाही. त्यांना त्यांच्या आधिच्या नोकरीत जाण्याची इच्छा आहे. परंतु त्यांना असे वाटते की त्यांनी त्याचे मत व्यवस्थापनासमोर व्यक्त केल्यास ते नव्या पदावर अपयशी ठरले असा व्यवस्थापनाचा समज होईल. त्यामुळे त्यांनी शांत राहाणे पसंत केले.

प्रश्न:

- अ) श्री पाटील यांच्या समोर असणाऱ्या दुविधेचे विश्लेषण करा.
- ब) कंपनीच्या पदोन्नतीबाबतच्या धोरणावर टिपणी करा.
- क) मनुष्यबळ व्यवस्थापक या नात्याने तुम्ही विक्री व्यवस्थापक व श्री पाटील यांना कोणता सल्ला द्याल ?
- ड) जर तुम्ही श्री पाटील असाल तर तुम्ही तुमच्या भविष्यातील कारकिर्दीबाबत कोणती पावले उचलाल ?



Total No. of Questions : 3]

SEAT No. :

P4431

[Total No. of Pages : 6

[5359]-618

M.Com. (Semester - III) (External)

ADVANCED BANKING AND FINANCE (Group - G)

International Finance (Special Paper - VI)

(2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is International Banking? Explain the different types of International Banking offices. **[15]**

OR

Explain the following:

- a) Development of Euro Dollar Market. **[7]**
- b) Instruments of International Money Market. **[8]**

**Q2)** a) Explain the different types of Bonds in International Debt Market? **[8]**

b) Explain the types of floating Rate system. **[7]**

OR

a) Discuss the objectives of International. Bank for Reconstruction and Development. **[7]**

b) What are the functions of Bank for International settlement. **[8]**

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

- a) Convertible Currency.
- b) American Depository Receipts and Global. Depository Receipts.
- c) B. R. I. C. S.
- d) International Finance Corporation.



**P.T.O.**

Total No. of Questions : 3]

P4431

[5359]-618

**M.Com. (Semester - III) (External)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**International Finance (Special Paper - VI)**  
**(2013 Pattern)**  
**(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 प्रश्नपत्रिका पहावी.

प्रश्न 1) आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकींगच्या वेगवेगळ्या कार्यालयांचे प्रकार स्पष्ट करा. [15]

किंवा

खालील बाबी स्पष्ट करा.

- अ) युरो डॉलर बाजाराचा विकास. [7]  
ब) आंतरराष्ट्रीय नाणेबाजारातील साधने. [8]

प्रश्न 2) अ) आंतरराष्ट्रीय कर्ज बाजारातील बंधपत्रांचे विविध प्रकार स्पष्ट करा. [7]  
ब) बदलत्या दर पध्दतीचे प्रकार स्पष्ट करा. [8]

किंवा

- अ) आंतरराष्ट्रीय पुनर्रचना आणि विकास बँकेच्या उद्दिष्टांची चर्चा करा. [7]  
ब) आंतरराष्ट्रीय सेटलमेंटस् बँकेची कार्ये कोणती? [8]

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

- अ) परिवर्तनीय चलन.  
ब) अमेरिकन डिपॉझिटरी रिसिटस् आणि ग्लोबल डिपॉझिटरी रिसिट्स.  
क) ब्रीक्स  
ड) आंतरराष्ट्रीय वित्तपुरवठा महामंडळ





Total No. of Questions : 3]

**P4431**

**[5359]-618**

**M.Com. (Part - II) (External) (Semester - IV)  
ADVANCED BANKING AND FINANCE (Group - G)  
Case Studies in Banking and Finance  
(2013 Pattern) (Special Paper - VIII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to candidates:*

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

**Q1)** Mr. Anand wants to take loan from Janata Sahakari Bank Ltd. Janata Sahakari Bank ask him to provide security against the loan. As per this condition explain the following:

- a) Give any two reasons for providing security against loan advanced by banks.
- b) Mr. Anand Provides gold Jewellery & Ornaments owned by him as a security.
- c) Mr. Anand Provides his life Insurance policy as a security.
- d) Mr. Anand provides share certificate as a security.
- e) Mr. Anand provides fixed deposit Receipts issued by Janata Sahakari Bank as a security. **[25]**

**Q2)** Mr. Ram is a businessman. He has proprietary firm. He maintains an account with Bank of Baroda. In this context the relationship between Mr. Ram & Bank of Baroda is that of creditors and debtor. After five years of opening the account the relationship between the customer and the bank is terminated. with refernce to closure of account of customer, explain the following situation.

- a) Bank of Baroda gets information about Mr. Ram insolvency.
- b) Mr. Ram Firm goes into liquidation.
- c) Central Bank get information about insanity of Mr. Ram.
- d) When the bank decide to close the account, what should he do?
- e) Describe the meaning of creditor and debtor relationship between banker & customer. **[25]**

**Q3)** Suppose you are a bank manager. How will you solve the following cases:[25]

- a) A customer presented a cheque in a bank dated 27th may 2016 on 1st May 2016.
- b) A bill of exchange dated 20th January 2016 payable 3 months after the date. what is the due date per this bill.
- c) A cheque is payable to Mr. Nitin patil or order. It is stolen and Nitin's endorsement is forger, the banker pays the cheque in due course. Can the bank debit the Drawer's Account with the amount of cheque? What is banker's liabilities?
- d) A customer presented a cheque in bank dated 10<sup>th</sup> April 2016 on 5th September 2016.
- e) What are the necessary conditions for a payment in order to be present in due course as per Negotiable Instrument Act, 1881?



Total No. of Questions : 3]

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**M.Com. (Part - II) (Semester - IV)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**Case Studies in Banking and Finance**  
**(2013 Pattern) (External) (Special Paper - VIII)**  
**(मराठी रुपांतर)**

वेळ : 3 तास ]

[एकूण गुण : 50

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

- प्रश्न 1) श्री आनंद याना जनता सहकारी बँकेकडून कर्ज घ्यावयाचे आहे जनता सहकारी बँकेने त्यांच्याकडून कर्जासाठी प्रतिभूतिची मागणी केली या संदर्भात पुढील बाबी संबंधी स्पष्टीकरण करा.  
अ) बँक कर्जासाठी प्रतिभूति देण्याविषयी दोन कारणे सांगा.  
ब) श्री आनंद यांनी स्वतःच्या मालकीचे सोण्याचे दागिणे आणि मौल्यवान वस्तु प्रतिभूति म्हणून सादर केले.  
क) श्री आनंद यांनी स्वतःचे जीवन विमा पत्र बँकेला प्रतिभूति म्हणून सादर केले.  
ड) श्री. आनंद यांनी कंपनीचे भाग प्रमाण पत्र बँकेला प्रतिभूति म्हणून सादर केले.  
इ) जनता सहकारी बँकेने दिलेली मुदत ठेव पावती श्री आनंद यांनी प्रतिभूति म्हणून सादर केली. [25]

- प्रश्न 2) श्री. राम हे व्यावसायिक आहेत. त्यांची स्वतःची व्यावसायिक संस्था आहे. त्यांचे बँक ऑफ बडोदा बँकेत खाते आहे. यामुळे श्री राम आणि बँक ऑफ बडोदा बँकेमध्ये ऋणको व धनको असे संबंध आहेत. पाच वर्षांनंतर बँक आणि ग्राहकातील संबंध संपुष्टात आले. ग्राहकाचे खाते बंद करण्याविषयी पुढील गोष्टीचे स्पष्टीकरण करा.  
अ) श्री. राम वेडा झाल्याचे बँकेला कळल्यास.  
ब) श्री. राम यांची संस्था विसर्जित झाली.  
क) बँक ऑफ बडोदा बँकेला श्री. राम यांच्या दिवाळखोरीची माहिती मिळाली.  
ड) बँक जेव्हा खाते बंद करण्याचे ठरवेस, तेव्हा ती काय करेल?  
इ) बँक आणि ग्राहक यांच्या मधील धनको - ऋणको या संबंधाचा अर्थ स्पष्ट करा. [25]

प्रश्न 3) आपण बँक मॅनेजर आहे असे समजून पुढे दिलेल्या केसेस कशा हाताळाल? [25]

- अ) 27 मे 2016 चा धनादेश एका ग्राहकाने 1 मे 2016 रोजी बँकेत सादर केला.
- ब) तीन महिन्यांनंतर देय असलेले विनिमय पत्र 20 जानेवारी 2016 रोजी काढलेले आहे. या विनिमय पत्राची देय तारीख कोणती?
- क) श्री. नितीन पाटीलला किंवा त्याच्या आदेशावरून देय असलेला धनादेश काढल्यानंतर चोरीला जातो पुढे नितीन पाटीलचे त्यावर पृष्ठांकन होते बँके तर्फे धनादेशाचे पैसे यथासमय दिले जातात. येथे बँकेची जबाबदारी काय? बँक आदेशकाच्या खात्यातून चेकची रक्कम वजा करू शकते?
- ड) 10 एप्रिल 2016 चा धनादेश एका ग्राहकाने 5 सप्टेंबर 2016 रोजी बँकेत सादर केला.
- इ) चलनक्षन दस्ताऐवज कायदा 1881 प्रमाणे यथासमय पैसे देण्यात येण्यासाठी कोणत्या अटी पूर्ण करणे आवश्यक आहे?



Total No. of Questions : 3]

SEAT No. :

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[Total No. of Pages : 4

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

**ADVANCED MARKETING (Special Paper - VI)**

**Marketing Research**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Define Marketing - Research? Enumerate the factors involved in Marketing-Research in detail. **[15]**

OR

What mean by Cluster-Analysis? How Cluster-Analysis is useful for identifying Market-Segment, Explain.

**Q2)** What do you know about Market Information? Distinguish between Readership Surveys and Viewership Surveys. **[15]**

OR

What mean by MDSS (Marketing Decision Support System)? Enumerate in detail, The role of MDSS in Decision-Making?

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

- a) Industrial Marketing Research
- b) Characteristics of a Good Hypothesis
- c) Sources of Collecting Data
- d) Marketing - Research in Social Media
- e) Seven P's (7P's) of Marketing Mix
- f) Multi-dimensional scaling



**P.T.O.**

Total No. of Questions : 3]

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[5359]-619

M.Com (Part - II) (External)

ADVANCED MARKETING (Special Paper - VI)

Marketing Research

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) विपणन-संशोधनाची व्याख्या सांगा ? विपणन-संशोधनात समाविष्ट असलेले घटक सविस्तर विशद करा. [15]

किंवा

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

प्रश्न 2) बाजारपेठ माहिती या बद्दल आपण काय जाणता ? अभ्यासकीय (वाचकीय) पाहणी आणि अवलोकनार्थ पाहणी या दोघामधील फरक विशद करा. [15]

किंवा

विपणन-निर्णयाला पाठबल देणारी पध्दत (MDSS) म्हणजे काय ? निर्णय-क्षमतेत विपणन-निर्णयाला पाठबल देणाऱ्या पध्दतीची (MDSS ची) भूमिका सविस्तर विशद करा.

प्रश्न 3) थोडक्यात टिपा लिहा (कोणत्याही चारवर) [20]

- अ) औद्योगिक विपणन संशोधन  
ब) चांगल्या गृहित तथ्याची वैशिष्ट्ये  
क) डेटा (Data) संकलित करण्याचे मार्ग  
ड) सामाजिक मिडियामधील विपणन संशोधन  
इ) विपणन मिश्रणाचे सात पी (7P's)  
फ) बहु-विध विस्तारा संबंधीचे प्रमाण



Total No. of Questions : 3]

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

**ADVANCED MARKETING (Special Paper - VIII)**

**Case Studies in Advanced Marketing  
(2013 Pattern) (Credit System)**

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1) Case No. 01**

**[25]**

You are appointed as a Sales executive by a company producing medicine tablets useful for 'family planning'. A company want to know their market position in Pune Region. You are expected to carryout market survey. What points you will considered? Give your plan.

**Q2) Case No. 02**

**[25]**

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

- a) Toothpaste
- b) Ayurvedic Medicines
- c) Laptops
- d) Hair oil
- e) English story books for childrens

**Q3) Case No. 03**

**[25]**

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

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



Total No. of Questions : 3]

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**M.Com (Part - II) (External)**  
**ADVANCED MARKETING (Special Paper - VIII)**  
**Case Studies in Advanced Marketing**  
**(2013 Pattern) (Credit System)**  
**(मराठी रूपांतर)**

[एकूण गुण : 50]

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

प्रश्न 1) केस क्रम - 1 [25]

आपली नेमणूक एका उत्पादन कंपनीने केलेली आहे. जी कंपनी कूटूंब नियोजनासाठीच्या गोळ्यांचे उत्पादन करते. आपण तेथे विक्री-व्यवस्थापक म्हणून नियुक्त आहात. कंपनीला पुणे विभागामध्ये आपल्या कंपनीच्या (उत्पादनासाठीची) बाजारपेठेची परिस्थिती जाणून घ्यावयाची आहे. आपण त्यासाठी बाजारपेठ सर्वेक्षण करणे अपेक्षित आहे. यासाठी आपण कोणते मुद्दे विचारात घ्याल. आपले सविस्तर नियोजन सांगा.

प्रश्न 2) केस क्रम - 2 [25]

खालीलपैकी प्रत्येक वस्तूची विक्री परिणामकारक पणे वाढण्यासाठी एक विपणन योजना त्याच्या कारणामीमांसे सहीत तयार करा.

- अ) टूथ पेस्ट  
ब) आयुर्वेदीक औषधे  
क) लॅपटॉपस  
ड) केसांचे तेल  
इ) लहान मुलांसाठी इंग्रजी-गोष्टींची पुस्तके

प्रश्न 3) केस क्रम - 3 [25]

पुणे महा मेट्रोसाठी सुयोग्य विपणन व्यूहरचना करावयाची आहे.

- अ) शहरी भागातील प्रवासी संख्या वाढविणेसाठी  
ब) स्थानिक व प्रस्थापित अश्या पीएमपीएमएल व रिक्षा यांचेबरोबर स्पर्धा करणेसाठी.  
आपण यासाठीच्या व्यूहरचना कश्या रितीने विकसित कराल.

