

Total No. of Questions : 4]

SEAT No. :

P4346

[5359]-101

[Total No. of Pages : 4

M.Com. - I

**MANAGEMENT ACCOUNTING
(2013 Pattern) (Semester - I) (Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Management Accounting. Explain its usefulness to modern business and state limitations of it. **[14]**

OR

Balance Sheets of SPU Ltd. as on 31.03.2016 & 31.03.2017.

Liabilities	31.03.2016 Amount in Rs	31.03.2017 Amount in Rs	Assets	31.03.2016 Amount in Rs	31.03.2017 Amount in Rs
Equity Capital	6,00,000	7,50,000	Land & Building	4,00,000	3,40,000
8% Preference Capital	3,00,000	2,00,000	Plant	1,60,000	4,00,000
Share Premium	---	30,000	Investment	2,40,000	2,00,000
General Reserve	80,000	1,00,000	Stock	1,54,000	1,98,000
P & L A/c	60,000	1,16,000	S. Debtors	3,00,000	3,56,000
S. Creditors	80,000	1,56,000	Cash & Bank	80,000	1,25,000
Bills Payable	84,000	92,000	Bills Receivables	--	35,000
Provision for Taxation	90,000	1,20,000	Preliminary Expenses	20,000	10,000
Proposed Dividend	60,000	1,00,000			
Total	13,54,000	16,64,000	Total	13,54,000	16,64,000

P.T.O.

Additional Information :

- a) Depreciate Land and Building by Rs. 60,000/- and Plant by Rs. 32,000/-.
- b) During the year, a machine whose written down value was Rs. 24,000/- was sold for Rs. 20,000/-.
- c) During the year Investments were sold @ 20% premium.
- d) Taxes paid during the year amounted to Rs. 1,05,000/-.
- e) Company redeemed its 8% Redeemable Preference Shares at 10% premium.
- f) There was a contingent liability of Rs. 34,000/- for workmen compensation which was settled for Rs. 28,000/-.

Prepare Funds Flow Statement along with necessary workings. **[14]**

Q2) The Board of Directors of Suman Industries Pvt. Ltd. request you to prepare a statement showing working capital requirements from the following information. **[14]**

Forecast for a level of activity of 48,000 units of production. The cost data is as follows :

Direct Material	Rs. 120/- per unit
Direct Wages	Rs. 80/- per unit
Overheads	Rs. 50/- per unit
Profit	Rs. 50/- per unit
Selling Price	Rs. 300/- per unit

- a) Raw materials as well as finished goods are in stock on an average of one month where as materials are in process on an average period of $\frac{1}{2}$ month.
- b) Credit allowed by suppliers is of one month & to customers is two months.
- c) Lag in payment of wages is one and half weeks.
- d) Lag in payment of overheads is one month.
- e) Cash and Bank balance equivalent to one month's Cash Sales.

20% of the output is sold against cash. It is to be assumed that production is carries on evenly throughout the year. Wages & overheads accrue similarly & a time period of four weeks is equivalent to a month.

OR

What do you mean by Working Capital? Enumerate the various factors which affect the demand of working capital in a business concern. **[14]**

Q3) A) Following balances are extracted from the books of X Ltd. as on 31st March 2017. **[7]**

Sales	Rs. 12,00,000/-
Cost of Sales	Rs. 9,00,000/-
Operating Expenses	Rs. 1,20,000/-
Inventories	Rs. 4,00,000/-
Other Current Assets	Rs. 3,80,000/-
Fixed Assets	Rs. 12,20,000/-
Share Capital	Rs. 6,00,000/-
Reserve & Surplus	Rs. 3,00,000/-
8% Debentures	Rs. 4,50,000/-
Current Liabilities	Rs. 3,00,000/-

Calculate :

- a) Gross Profit Ratio
- b) Net Profit Ratio
- c) Current Ratio
- d) Inventory Turnover Ratio
- e) Working Capital Turnover Ratio
- f) Debt. - Equity Ratio

OR

- B) What do you mean by Financial Statement Analysis? Explain various objectives of financial statement Analysis. **[7]**
- C) What do you mean by Responsibility Accounting? Explain various Responsibility Centers. **[7]**

OR

- D) Calculate the trend percentages from the following figures of X Ltd. taking 2012-13 as the base year & interpret them. [7]

Year	Sales	Stock	Profit before Tax
2012-13	40,00,000	14,00,000	6,00,000
2013-14	46,50,000	15,75,000	8,00,000
2014-15	53,25,000	16,50,000	9,60,000
2015-16	60,00,000	18,00,000	10,80,000
2016-17	72,00,000	21,00,000	13,20,000

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

- a) Common Size Statement
- b) Limitations of Ratio Analysis
- c) Capital Gearing Ratio
- d) Importance of Cash Flow Analysis



Total No. of Questions : 4]

SEAT No. :

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[Total No. of Pages : 2

M.Com.

STRATEGIC MANAGEMENT

**(Compulsory Subject) (2013 Pattern) (Semester - I) (Part - I)
(Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the strategic role of board of directors and top management. **[14]**

OR

Explain the factors of external environment affecting business. **[14]**

Q2) Explain the advantages and disadvantages of Strategic Planning. **[14]**

OR

Discuss the different types of external growth strategy. **[14]**

Q3) a) Explain the issues in strategy implementation. **[7]**

b) Explain the objectives of financial strategy. **[7]**

OR

a) Explain the need and formulation of production strategy **[7]**

b) Explain the steps in financial Planning. **[7]**

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

a) Resource audit.

b) Six sigma.

c) Benchmarking.

d) Manpower planning.



P.T.O.

Total No. of Questions : 4]

P4347

[5359]-102

M.Com.

STRATEGIC MANAGEMENT

(Compulsory Subject) (2013 Pattern) (Semester - I) (Part - I)

(Credit System)

(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 पाहावी.

-
- प्र.1) संचालक मंडळ आणि उच्च व्यवस्थापनाच्या व्यूहरचनात्मक भूमिकेचे स्पष्टीकरण करा. [14]
किंवा
व्यवसायावर परिणाम करणारे पर्यावरणाचे बाह्य घटक स्पष्ट करा. [14]
- प्र.2) व्यूहरचनात्मक नियोजनाचे फायदे व मर्यादा स्पष्ट करा. [14]
किंवा
बाह्य विकास व्यूहरचनेच्या वेगवेगळ्या प्रकारांवर चर्चा करा. [14]
- प्र.3) अ) व्यूहरचनात्मक अंमलबजावणीतील प्रश्नांचे स्पष्टीकरण करा. [7]
ब) वित्तीय व्यूहरचनेचे उद्दिष्टे स्पष्ट करा. [7]
किंवा
क) उत्पादन व्यूहरचनेची गरज आणि सूत्रीकरण स्पष्ट करा. [7]
ड) वित्तीय नियोजनातील टप्पे स्पष्ट करा. [7]
- प्र.4) टिपा लिहा. (कोणतेही दोन) : [8]
अ) संसाधन ऑडिट
ब) सिक्स सिग्मा
क) बेंचमार्किंग
ड) मनुष्यबळ नियोजन



Total No. of Questions : 4]

SEAT No. :

P5237

[Total No. of Pages : 6

[5359]-103

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

ADVANCED ACCOUNTING & TAXATION (Special Paper - I)

Advanced Accounting

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

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) What do you mean by Accounting Theory? Explain the various Approaches to Accounting Theory. [10]

OR

Write short notes (Any Two) [10]

- a) Accounting Environment
- b) Classification of Accounting Theory
- c) Generally Accepted Accounting principles
- d) IFRS and Indian Accounting Standards

Q2) From the following information compute the Net Asset Value of an Equity share of RK Ltd. [12]

Balance Sheet as on 31st March 2018

Liabilities	Rs.	Assets	Rs.
20,000 Equity Shares of Rs. 10 each fully paid-up	2,00,000	Land & Buildings	80,000
2,000, 6% Preference Shares of Rs. 10 each. fully paid	20,000	Plant & Machinery	80,000
Reserves and Surplus	50,000	Sundry Debtors	10,000
200, 5% Debentures of Rs. 100 each	20,000	Stock	40,000
Sundry Creditors	20,000	Cash at bank	50,000
		Investment in 5% Govt. Securities	20,000
		Cash in hand	20,000
		Preliminary Expenses	10,000
	<u>3,10,000</u>		<u>3,10,000</u>

P.T.O.

Additional Information :

- a) The normal rate of return on capital employed in this type of business is around 10% p.a.
- b) Goodwill is to be taken at 5 years purchase value of super profit.
- c) Average of the profits for the last seven years is Rs. 38,000.
- d) Profit is more or less stable over years and the same trend is expected to be maintained in the near future.

OR

The following is the Balance Sheet of TCL Ltd. as on 31st March 2018. [12]

Balance Sheet as on 31st March 2018

Liabilities	Rs.	Assets	Rs.
Share Capital		Buildings	37,500
1,500 Equity Shares of Rs. 100 each	1,50,000	Machinery	55,000
Bank Overdraft	2,500	Stock	75,000
Sundry Creditors	15,000	Sundry Debtors	40,000
Provision for Taxation	27,500	Bank	15,000
Proposed Dividend	15,000		
Profit & Loss A/c	12,500		
	<u>2,22,500</u>		<u>2,22,500</u>

The Net Profit of the company after deducting working expenses but before providing for taxation was as under :

Year	Profit (Rs.)
2015-16	50,000
2016-17	60,000
2017-18	55,000

On 31st March 2018, Building was revalued at Rs. 50,000, Machinery Rs. 62,500 and Sundry Debtors included Rs. 2,500 as irrecoverable. The normal rate of return in this type of business is 10%. Depreciate Building at 2% and Machinery at 10%. The income tax rate is to be assumed at 50%.

You are required to calculate the Goodwill by Super Profit Method.

Q3) P. Ltd. is a holding company and Q. Ltd. and R. Ltd. are subsidiaries of P. Ltd. Their Balance Sheets as on 31st March 2018 are given below. [14]

Balance Sheets as on 31st March 2018

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

The following particulars are given

- The Share capital of all companies is divided into shares of Rs. 10 each.
- P. Ltd. held 8,000 shares of Q. Ltd. and 1,000 Shares of R. Ltd.
- Q. Ltd. held 4,000 shares of R. Ltd.
- All these investments were made on 30th September 2017.
- On 31st March 2017 the position was shown below :

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

You are required to prepare consolidated balance sheet of the group as on 31st March 2018.

OR

The following information was extracted from the books of ABC Ltd. on 31st March 2018 on which date a winding up order was made. [14]

	Rs.
Cash in hand	40,000
Stock in trade (estimated to produce Rs. 1,20,000)	1,60,000
Fixtures & Fittings (estimated to produce Rs. 16,800)	24,000
Plant & Machinery (estimated to produce Rs. 1,24,800)	1,20,000
Freehold Land & Buildings (estimated to produce Rs. 3,60,000)	2,40,000
Book debts (estimated to produce Rs. 41,600)	49,600
Unsecured Creditors	5,60,000
Preferential Creditors	16,000
Creditors fully secured (Value of securities Rs. 88,000)	72,000
Creditors partly secured (Value of securities Rs. 48,000)	80,000
Bank overdraft, Secured by a second charge on all the assets of the company	64,000
10% Debentures secured by floating charge on the all the assets of the company (Interest paid to date)	4,00,000
Equity share capital - 48,000 shares of Rs. 10 each	4,80,000
11% Preference Share Capital - 52,000 Shares of Rs. 10 each	5,20,000
Calls in arrears on equity shares (estimated to produce Rs. 8000)	20,000

You are required to prepare a statement of affairs as regards creditors and contributories.

Q4) The following is the trial balance of the head office and the New York Branch of a concern as on 31st March 2018. **[14]**

Particulars	Head Office		Branch	
	Debit Rs.	Credit Rs.	Debit \$	Credit \$
Capital Account	-	5,00,000	-	-
Land & Building	1,00,000	-	-	-
Goodwill at cost	50,000	-	-	-
Plant & Machinery	8,00,000	-	1,20,000	-
Furniture & Fitting	30,000	-	8,000	-
Stock-31 st March 2017	3,40,000		56,000	-
Purchases	16,54,000		2,40,000	-
Goods from Head Office	-	-	80,000	-
Goods to New York Branch	-	3,94,000	-	-
Wages	42,000	-	2,000	-
Carriage inward	6,000	-	1,000	-
Sales		22,54,000		4,16,000
Salaries	54,000	-	6,000	-
Rent, Rates & Taxes	12,000	-	2,000	-
Insurance	7,000	-	1,000	-
Trade Expenses	12,000	-	1,000	-
Head office Account	-	-	-	1,14,000
New York Branch	4,30,000	-	-	-
Sundry Debtors and creditors	2,20,000	7,21,000	24,000	17,000
Cash at bank	1,10,000	-	5,000	-
Cash in hand	2,000	-	1,000	-
Total	<u>38,69,000</u>	<u>38,69,000</u>	<u>5,47,000</u>	<u>5,47,000</u>

The following adjustments are necessary :

- a) Closing stock was valued : Head office Rs. 2,92,000; New York \$ 52,000.
- b) Outstanding Wages : Head office Rs. 3,000; New York \$ 1,000.
- c) Prepaid Insurance : Head office Rs. 1,000; New York \$ NIL.
- d) Depreciation on Plant & Machinery and Furniture and Fittings @ 10% p.a.

When the Plant and Machinery and Furniture and Fittings were purchased the rate of exchange was \$ 100 to Rs. 380. The rates of exchange were as follows:

On 1st April 2017 the rate was \$ 100 to Rs. 450 where as on 31st March 2018 the rate was \$ 100 to Rs. 470 and the averages rate for the year \$ 100 to Rs. 460.

Prepare a combined Trading and Profit and Loss Account (in distinct columns for the H.O. and New York Branch) for the year ended 31st March 2018 and a Balance Sheet for the whole concern as on that date, converting \$ into rupees.

OR

Define the term Leasing. Explain the various types of Leasing in detail. [14]



Total No. of Questions :4]

SEAT No. :

P4348

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M.Com. - I

ADVANCED COST ACCOUNTING & COST SYSTEMS

Advanced Cost Accounting (Special Paper - I)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Ash Builders, Pune took a contract No 53 for construction of a college building on 1-4-16. The contract price is fixed at Rs. 15,00,000 subject to a retention of 20% of work certified. The following are the details of expenses made by the contractor on this contract during the year 2016-2017.

	(Rs)
Productive labour charges	4,00,000/-
Unproductive labour charges	5,000/-
Outstanding wages	7,800/-
Materials issued from stores	4,20,000/-
Materials purchased directly	81,200/-
Stock of materials in hand on site	300/-
Materials transferred to contract No 52	6000/-
Materials transferred to contract No 51	1600/-
Direct expenses	23,000/-
(Inclusive of unpaid chargeable expenses) (RS 3000/-)	
Establishment overheads	37,200/-
Plant installed at site on 30-9-16	58,000/-
Installation charges for plant	2000/-
Work Certified	11,00,000/-
Work Uncertified	16,500/-
Cash received upto 31-3-2017	8,80,000/-
Provide deprecation on Plant @40% p.a. as per straight line method. Prepare.	

P.T.O.

- a) Contract Account for contract No. 53
- b) Contractee's Account
- c) Extracts of Balance-Sheet as on 31-3-2017

[11]

OR

Q1) The product of a manufacturing concern passes through two process 'A' and 'B' and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which forms process 'A' and 'B' realises Rs. 80 per ton and Rs. 200 per ton respectively.

The following are the figures relating to both the process.

Particulars	'Process 'A'	Process 'B'
Materials (Tons)	1,000	70
Cost of Materials per ton (Rs.)	125	200
Wages (Rs)	28,000	10,000
Manufacturing expenses (Rs.)	8000	5250
Output (Tons)	830	780

Prepare : Process 'A' A/C & Process 'B' A/C.

[11]

Q2) Pune Plastics LTD, Pune, has 3 production Depts, and 2 service Departments. Their primary distribution summary disclosed the results which are as follows.

Production Depts	(Rs.)	Service	Depts Rs.
A	9,300	D	4000
B	12,600	E	5000
C	6350		

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

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

Prepare Secondary Distribution statement as per Repeated Distribution Method for the period ended 31st March 2017.

[14]

OR

Q2) a) From the following data compute Inventory Turnover and state which material is fast moving

Particulars	Material A	Material B
Opening stock	Rs. 1000/-	Rs. 1500/-
Purchases	Rs. 2000/-	Rs. 2500/-
Closing stock	Rs. 500/-	Rs. 1000/-

[7]

b) 3 workers x , y & z work in a factory.

The following particulars apply to them.

Normal Rate per hour = Re. 0.90

Piece Rate = Re 0.60 per unit

Standard = 4 units per hour.

In a 40 hour week, the production of a worker is -

x - 100 units y - 160 units z - 240 units

Calculate Earnings of workers as per -

i) Taylor's differential piece rate system

ii) Merrick's differential piece rate system.

[7]

Q3) What is meant by Material Control? Explain in detail the different stages involved in Purchase procedure. [15]

OR

Q3) Define the term Labour Cost? Discuss in brief the various methods of Remuneration. [15]

Q4) Write short notes (Any 2) : [10]

- a) Merits of Merit Rating
- b) Absorption of overheads
- c) Cost centre and cost unit
- d) Batch costing



Total No. of Questions : 4]

SEAT No. :

P4349

[5359]-105

[Total No. of Pages : 2

M.Com.

BUSINESS PRACTICES AND ENVIRONMENT

Organized Trade and Markets

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the nature and scope of business in modern context. **[14]**

OR

What do you mean by service sector? Narrate its characteristics and importance. **[14]**

Q2) State and explain importance and objectives of foreign Direct Investment. **[14]**

OR

Give meaning of the term 'Co-operative Marketing'. Explain its objectives and features. **[14]**

Q3) a) Briefly explain product buying price policy. **[7]**

OR

a) What is the role of State Trading Corporation? **[7]**

b) Write a note on business practices with reference to E-Commerce. **[7]**

OR

b) Briefly explain Self Help Group. **[7]**

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

a) Features of organized Commodity Market.

b) Development of service sector in India.

c) Mall Administration.

d) Innovative marketing practices

OROROR

P.T.O.

Total No. of Questions : 4]

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M.Com.

BUSINESS PRACTICES AND ENVIRONMENT

Organized Trade and Markets

(2013 Pattern) (Special Paper - I) (Group - C) (Credit System) (Semester-I)
(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

-
- प्र.1)** आधुनिक काळाच्या संदर्भात व्यवसायाचे स्वरूप व व्याप्ती स्पष्ट करा. [14]
किंवा
सेवा क्षेत्र म्हणजे काय? त्याची वैशिष्ट्ये आणि महत्व विशद करा. [14]
- प्र.2)** परकीय थेट गुंतवणुकीचे महत्व आणि उद्दिष्टे स्पष्ट करा. [14]
किंवा
'सहकारी विपणन' संकल्पनेचा अर्थ द्या. त्याची उद्दिष्टे आणि वैशिष्ट्ये स्पष्ट करा. [14]
- प्र.3)** अ) वस्तू खरेदी किंमत धोरण थोडक्यात स्पष्ट करा. [7]
किंवा
अ) राज्य व्यापार महामंडळाची भूमिका काय ते सांगा. [7]
ब) ई-कॉमर्सच्या संदर्भातील व्यवसायाच्या प्रथा यावर टीप लिहा. [7]
किंवा
ब) बचत गट थोडक्यात स्पष्ट करा. [7]
- प्र.4)** थोडक्यात टिपा लिहा. (कोणतेही दोन) : [8]
अ) संघटित वस्तू बाजाराची वैशिष्ट्ये
ब) भारतातील सेवा क्षेत्राचा विकास
क) मॉल प्रशासन
ड) नावीन्यपूर्ण विपणन प्रथा

२२२२

Total No. of Questions : 4]

SEAT No. :

P4350

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[Total No. of Pages : 2

M.Com.-I

COMMERCIAL LAWS AND PRACTICES

Information System and E-Commerce Practices

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the four major types of Information System. **[14]**

OR

Define E-Commerce. Explain the B2C and C2C applications. **[14]**

Q2) Explain the structure of Inter organizational systems. **[14]**

OR

Explain the value chains in E-Commerce. **[14]**

Q3) a) Explain the elements of Information System. **[7]**

b) Explain the benefits of E-Commerce to Businesses. **[7]**

OR

a) Explain the role of Inter Organisational System. **[7]**

b) Explain the concept Supply Chain Management. **[7]**

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

a) Benefits of E-Commerce

b) Internet

c) Digital Signature

d) Information System.



P.T.O.

Total No. of Questions : 4]

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M.Com.-I

COMMERCIAL LAWS AND PRACTICES

Information System and E-Commerce Practices

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

(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 पाहावी.

प्र.1) माहिती पद्धतीचे चार मुख्य प्रकार स्पष्ट करा. [14]

किंवा

‘ई-कॉमर्स’ व्याख्या द्या. बी2बी आणि सी2सी ॲप्लीकेशन स्पष्ट करा. [14]

प्र.2) आंतर – संघटनात्मक प्रणालीची रचना स्पष्ट करा. [14]

किंवा

‘ई-कॉमर्स’ मधील मूल्यसाखळी स्पष्ट करा. [14]

प्र.3) अ) माहिती पद्धतीचे घटक स्पष्ट करा. [7]

ब) ई-कॉमर्सचे व्यवसाय यांना होणारे फायदे स्पष्ट करा. [7]

किंवा

अ) अंतर्गत संघटन पद्धतीच्या भूमिका स्पष्ट करा. [7]

ब) वितरण साखळी व्यवस्थापनाची संकल्पना स्पष्ट करा. [7]

प्र.4) टिपा लिहा. (कोणतेही दोन) : [8]

अ) ई-कॉमर्सचे फायदे

ब) इंटरनेट

क) संगणकीय स्वाक्षरी

ड) माहिती पद्धती

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Total No. of Questions : 4]

SEAT No. :

P4351

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[Total No. of Pages : 2

M.Com. - I

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Movements in India

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

(Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the broad features of Co-operative Movement in India after 1991. **[14]**

OR

Discuss the role of Co-operatives in a globalised economy. **[14]**

Q2) Write a detail note on Co-operative Legislation in India. **[14]**

OR

"Maharashtra Co-operative societies Act 1960 is a constitution of co-operative". Discuss. **[14]**

Q3) a) Explain the duties of Registrar of Co-operative societies. **[7]**

b) Explain in brief the role of NABARD in agricultural credit. **[7]**

OR

a) Discuss the broad features of Organisational setup of co-operative department at state level. **[7]**

b) Comment on main findings of All India Rural Credit Survey of 1951. **[7]**

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

a) Causes of slow growth of co-operatives before independence.

b) Settlement of disputes as per co-operative societies act.

c) Responsibilities of Registrar of co-operatives.

d) Organisational set up of Co-operative department at District level.



P.T.O.

Total No. of Questions : 4]

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[5359]-108

M.Com. - I

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Movements in India

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

(Credit System) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) 1991 नंतरच्या भारतातील सहकारी चळवळीचे ठळक वैशिष्ट्ये स्पष्ट करा. [14]

किंवा

जागतिक अर्थव्यवस्थेत सहकारी संस्थांच्या भूमिकेची चर्चा करा. [14]

प्र.2) भारतातील सहकारी संस्थांच्या न्यायव्यवस्थेवर तपशीलवार टीप लिहा. [14]

किंवा

“महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 हा सहकारी संस्थांची राज्यघटना आहे” चर्चा करा. [14]

प्र.3) अ) सहकारी संस्था निबंधकांची कर्तव्ये स्पष्ट करा. [7]

ब) कृषी पतपुरवठ्यातील नाबार्डची भूमिका थोडक्यात स्पष्ट करा. [7]

किंवा

अ) सहकारी संस्थांच्या राज्यस्तरावरील संघटन रचनेच्या ठळक वैशिष्ट्यांची चर्चा करा. [7]

ब) 1951 च्या अखिल भारतीय ग्रामिण पतपुरवठा पाहणी समितीच्या प्रमुख निष्कर्षावर भाष्य करा. [7]

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

अ) स्वातंत्र्यपूर्व काळातील सहकारी चळवळीच्या मंद वाढीची कारणे.

ब) महाराष्ट्र राज्य सहकारी संस्था कायद्यानुसार तक्रार/कलह निवारण.

क) सहकारी संस्था निबंधकांच्या जबाबदाऱ्या.

ड) जिल्हा पातळीवरील सहकार खात्याची संघटन रचना.



Total No. of Questions : 4]

SEAT No. :

P4352

[Total No. of Pages : 4

[5359]-109

M.Com.-I

ADVANCE BANKING AND FINANCE

Legal Framework of Banking (Special Paper - I)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Spell out in detail the provisions of the Banking Regulation Act, 1949 pertaining to **[14]**

- a) Business of Banking company and
- b) Winding up of a Banking company.

OR

Explain in detail the powers of RBI as given in Banking Regulation Act, 1949. **[14]**

Q2) Explain Separately the parties to : **[14]**

- a) Promissory note
- b) Bill of Exchange
- c) Cheque

OR

Explain the provisions of penalties in case of dishonour of certain cheque for insufficiency of funds in the account. **[14]**

Q3) a) State the provisions of capital and Management of RBI as per Reserve Bank of India Act, 1934. **[7]**

- b) State the provisions of Central Registry as given in the securitization Act, 2002. **[7]**

OR

P.T.O.

- a) Spell out and explain in detail the provisions of FEMA, 1999 pertaining to dealing in foreign exchange (sec 3) and holding of foreign exchange (sec 4). [7]
- b) Explain the provisions relating to capital account transaction under FEMA, 1999. [7]

Q4) Write notes on : (Any two) [8]

- a) Amendments upto 2012 in Banking Regulation Act, 1949.
- b) Protest
- c) Authorised Person as defined under FEMA, 1999.
- d) Collection and furnishing of Credit Information as per RBI Act, 1934.



Total No. of Questions : 4]

P4352

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M.Com.-I

ADVANCE BANKING AND FINANCE

Legal Framework of Banking (Special Paper - I)

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

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) बँकिंग नियमन कायदा, 1949 मधील खालील संदर्भातील तरतुदी सविस्तर स्पष्ट करा. [14]

- अ) बँकिंग कंपनीची कार्ये
- ब) बँकिंग कंपनीचे समापन

किंवा

बँकिंग नियमन कायदा 1949 अन्वये रिझर्व्ह बँकेला देण्यात आलेले अधिकार सविस्तर स्पष्ट करा. [14]

प्र.2) अ) वचनचिठ्ठी

- ब) विनिमय पत्र आणि
- क) धनादेश

यांना असलेले पक्ष स्वतंत्रपणे स्पष्ट करा.

[14]

किंवा

एखाद्या खात्यात धनादेश वटविण्यासाठी पुरेशी रक्कम नसल्यास अशा धनादेशाच्या अनादरा संदर्भात करण्यात आलेला गुन्हा व दंड याबाबतच्या तरतुदी सविस्तर स्पष्ट करा. [14]

प्र.3) अ) भारतीय रिझर्व्ह बँक कायदा 1934 नुसार भारतीय रिझर्व्ह बँकेचे भांडवल व व्यवस्थापन संदर्भातील तरतुदी सांगा. [7]

ब) तारणीकरण कायदा, 2002 मधील 'केंद्रीय नोंदणी शाखा' संदर्भातील तरतुदी सांगा. [7]

किंवा

अ) विदेशी विनिमय कायदा, 1999 मधील परकीय विनिमयाची देवाण घेवाण आणि परकीय विनिमय धारण करणे या संदर्भातील तरतुदी नमुद करून स्पष्ट करा. [7]

ब) विदेशी विनिमय कायदा, 1999 मधील चालू व भांडवली खात्यावरील व्यवहार संदर्भातील तरतुदी स्पष्ट करा. [7]

प्र.4) टिपा लिहा. (कोणतेही दोन) :

[8]

- अ) बँक नियमन कायदा 1949 मध्ये 2012 साला पर्यंत झालेल्या उपसुचना (बदल)
- ब) निषेध
- क) विदेशी विनिमय कायदा, 1999 अन्वये 'अधिकृत व्यक्ती'ची व्याख्या
- ड) पत विषयक माहिती गोळा करणे व देणे.



Total No. of Questions : 4]

SEAT No. :

P4353

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[Total No. of Pages : 2

M.Com.

MARKETING TECHNIQUES

**Recent Advances in Marketing (Special Paper - I)
(2013 Pattern) (Group - H) (Credit System) (Sem-I)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Defined the term Labeling. State Functions, Types & Advantages of Labeling. **[14]**

OR

Define Marketing Origination. What are the different types of Marketing Origination? **[14]**

Q2) Explain various Methods of pricing. **[14]**

OR

What is Marketing Environment? State the impact of Internal & External factors of Marketing Environment. **[14]**

Q3) a) Define the term Personal Selling. State Techniques of personal Selling. **[7]**

OR

What is public Relation? Explain History & Tools of Public relation. **[7]**

And

b) Explain various terms in contract of Branding. **[7]**

OR

What are types of Re-branding? **[7]**

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

- a) Types of Web Advertising.
- b) Strategies of Pricing
- c) Product Simplification.
- d) Channels of Distribution



P.T.O.

Total No. of Questions : 4]

P4353

[5359]-110

M.Com.

MARKETING TECHNIQUES

Recent Advances in Marketing (Special Paper - I)
(2013 Pattern) (Group - H) (Credit System) (Sem-I)
(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50

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

प्र.1) ओळखपट्टी म्हणजे काय? ओळखपट्टीची कार्ये, प्रकार व फायदे लिहा. [14]

किंवा

विपणन संघटन म्हणजे काय? विपणन संघटनाचे विविध प्रकार कोणते?

प्र.2) मुल्यनिर्धानिकरणाच्या विविध पद्धती सांगा. [14]

किंवा

विपणन पर्यावरण म्हणजे काय? विपणन पर्यावरणावर अंतर्गत व बाह्य घटकांचा परिणाम सांगा.

प्र.3) अ) 'व्यक्तीगत विक्री' व्याख्या लिहा. व्यक्तीगत विक्रीची तंत्रे सांगा. [7]

किंवा

जनसंपर्क म्हणजे काय? जनसंपर्काचा इतिहास व साधने लिहा.

आणि

ब) मुद्रांकन करारातील महत्वाच्या बाबी सांगा. [7]

किंवा

पुनर्मुद्रांकनाचे (Rebranding) प्रकार सांगा.

प्र.4) टिपा लिहा. (कोणतेही दोन) : [8]

- अ) वेब जाहिरातीचे विविध प्रकार
ब) किंमत निर्धारणाचे डावपेच
क) उत्पादन सुगमता
ड) वितरणाचे मार्ग



Total No. of Questions : 4]

SEAT No. :

P5268

[Total No. of Pages : 4

[5359]-111

M.Com. (Semester - I)

ADVANCED ACCOUNTING AND TAXATION

104 : Income Tax (Group - A)

(2013 Pattern) (Credit System) (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.*
- 3) *Read all the questions very carefully before attempting the same.*
- 4) *Use of Calculator is allowed.*

Q1) Mr. Vinit is employed in Spice Ltd. Pune. During the previous year 2017-18 he has received the following emoluments : **[14]**

- a) Basic Salary Rs. 25,000 per month.
- b) Dearness allowance of Rs. 7,500 per month (Participatory in computation of retirement benefits)
- c) City Compensatory allowance Rs. 850 per month.
- d) Children Education allowance Rs. 300 per month. (Mr. Vinit is having two sons and one daughter studying in the school)
- e) House rent allowance Rs. 1,500 per month.
- f) He contributed Rs. 4,000 per month toward his recognized providend fund and an equal amount is contributed by the employer.
- g) The Interest credited to his Recognised providend fund account @ 12% Per annum amounted to Rs. 14,400.
- h) He has received Rs. 23,000 by way of reimbursement of private hospital bill in respect of his wife.
- i) He has paid professional tax of Rs. 3,300.
- j) Life Insurance Premium paid by him is Rs. 14,800.
- k) He stays in a rental house at Pune by paying rent Rs. 4,500 per month.

You are required to compute the taxable income from salary of Mr. Vinit for the Assessment Year 2018-2019.

P.T.O.

OR

Prakash owns three houses for his residential purposes. The following are the details of his houses.

Particulars	House I	House II	House III
Municipal Valuation	80,000	1,00,000	1,20,000
Fair Rent	70,000	1,10,000	1,20,000
Standard Rent (As per Rent Control Act)	60,000	1,20,000	1,16,000
Municipal Taxes	8,000	10,000	10,000
Repairs	-----	16,000	32,000
Ground rent	30,000	-----	-----
Interest on loan borrowed for construction of the house	-----	-----	4,50,000
Insurance Premium	4,000	4,800	10,400
Collection Charges	6,000	5,200	-----

You are required to determine the taxable Income from house property of Mr. Prakash for the Assessment year 2018-19.

Q2) Mr. Rajesh is Chartered Accountant has prepared the following Income & Expenditure Account for the year ending 31st March, 2018. **[14]**

Income & Expenditure Account

Particulars	Rs.	Particulars	Rs.
Office Expenses	2,00,000	Audit Fees	14,12,000
Employee's Salary	1,00,000	Gift from Father in law	1,01,000
Magazines	12,000	Dividend	1,60,000
Personal expenses	3,40,000	Profit on sale of Investments	1,29,000
Donation to National Defence Fund	10,000	Tax consultancy fees	10,00,000
Interest	14,000		
Income tax	2,66,000		
Car expenses	40,000		
Net Surplus	18,20,000		
	28,02,000		28,02,000

You are required to compute his Professional Income for the Assessment Year 2018-19 considering the following points :-

- a) Rs. 20,000 domestic servant's salary is included in employee's salary.
- b) Mr. Rajesh is owner of the building. It's written down value is Rs. 16,00,000 on 1/04/2017. The building is used for office. Besides the furniture costing Rs. 6,00,000 of which written down value on 1/04/2017 is Rs. 5,00,000 is used for profession. Depreciation allowed at 10%.

OR

P & Q are two partners of a firm sharing profits in the ratio of 3:2. The Profit & Loss Account of the Firm for the year ending 31st March, 2018 is as follows :-

Profit & Loss Account for the year ended 31st March, 2018

Particulars	Rs.	Particulars	Rs.
To Cost of Goods Sold	68,00,000	By Sales	1,00,00,000
To Salary to Staff	11,74,000	By Long term Capital Gain	1,20,000
To Depreciation	1,80,000	By other Income	96,000
To Remuneration to Partners			
P	5,20,000		
Q	2,80,000		
To Interest on Capital at 24%			
P	96,000		
Q	72,000		
To other expenses	4,12,000		
To Net Profit	6,82,000		
	1,02,16,000		1,02,16,000

Other Information :-

- The Firm is being assessed as Firm.
- The Firm has given donation of Rs. 1,20,000 to Prime Minister's National Relief Fund which is included in other expenses.
- Salary and interest paid to partners are as per partnership deed.
- Depreciation allowable u/s 32 is Rs. 1,20,000.

Compute the total Income & Tax Liability of the Firm for the Assessment Year 2018-19.

Q3) a) Mr. Nikhil purchased a house property for Rs. 13,00,000 on 1st May, 1995. The following expenses are incurred by him for making addition and alteration to the house property. [7]

- Cost of construction of first floor in 1999-2000 Rs. 13,60,000
- Cost of construction of Second floor in 2004-2005 Rs. 14,40,000
- Renovation of the Property in 2007-2008 Rs. 1,50,000

Fair value of the property on 1st April, 2001 is Rs. 27,20,000. The house property was sold in November 2017 for Rs. 1,26,50,000 by incurring expenditure of Rs. 1,50,000 on transfer.

The cost inflation index for 2001-02-100 2004-05-113 2007-08-129 2017-18-272

Compute the taxable Capital Gain for Assessment Year 2018-19.

OR

From the following particulars compute the total Income and tax liability of Mr. Suresh for the Assessment Year 2018-19.

- i) Income from house property (-) 16,000
- ii) Short term Capital Loss on sale of shares 1,90,000
- iii) Long term Capital Gain on sale of Building Rs. 3,30,000
- iv) Income from other Sources (Interest on Government Securities) Rs. 30,000

The Assessee has unabsorbed depreciation of Rs. 80,000 being brought forward from A. Y. 2017-18. Assessee has closed the business and all the assets have been disposed off.

- b) Explain the provision of determination of residential status for an individual and its impact on tax liability. [7]

OR

State the difference between deduction & exemption.

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

- a) Previous Year and Assessment Year
- b) Person
- c) House rent allowance
- d) Income from other sources

▽▽▽▽

Total No. of Questions :3]

SEAT No. :

P4354

[Total No. of Pages : 3

[5359] - 112

M.Com.

ADVANCED COST ACCOUNTING AND COST SYSTEMS

108 : Costing Techniques and Responsibility Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Responsibility Accounting? Explain about reporting to different levels of management. **[15]**

OR

What is Uniform costing.? What are requisites, advantages and limitations of uniform costing. **[15]**

Q2) Summarized below is the forecasts of income and expenditure of A Ltd. for the months of April to June 2015. **[15]**

Month	sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Factory Expenses (Rs.)	Office Expenses (Rs.)	Selling Expenses (Rs.)
February	75,000	45,000	9,000	7,500	6,000	4,500
March	84,000	48,000	9,750	8,250	6,000	4,500
April	90,000	52,500	10,500	9,000	6,000	5,250
May	1,20,000	60,000	13,500	11,250	6,000	6,570
June	1,35,000	60,000	14,250	14,000	7,000	7,000

You are given the following information.

Plant costing Rs. 1,20,000 has been ordered and to be received in May.

A period of credit is allowed by suppliers 2 months.

20% sales are for cash and period of credit allowed to customers for credit sales is one month.

Delay in payment of all expenses- one month.

Income Tax of Rs. 57,500 is due to be paid in June.

P.T.O.

The company is to paid dividend to shareholders and bonus to workers of Rs. 15,000 and Rs. 22,500 respectively in the month of April.

You are required to prepare a Cash Budget for three months starting on 1st April when there was a cash balance of Rs. 37,500.

OR

The standard cost of a unit of a product shows the following costs of material and labour. [15]

Material 4 pieces @ Rs. 5.00

Labour 10 hours @ Rs. 1.50 per hour.

5,700 units of the product were manufactured during the month of march 2015 with the following material and labour costs.

Material 23,000 pieces @ Rs. 4.95

Labour 56,800 hours @ Rs. 1.52 per hour.

Calculate and verify the result.

- a) Material cost variance.
- b) Material Price variance.
- c) Material Usage variance.
- d) Labour cost variance.
- e) Labour Rate variance.
- f) Labour Efficiency variance.

Q3a) Expenses for the production of 50% capacity are given. Prepare a flexible budget and find out profit or loss at 60%, 70% and 90% capacity. [10]

Particulars	50% capacity (Rs.)
Fixed Expenses	
Salaries	50,000
Rent and taxes	40,000
Depreciation	60,000
Administrative Expenses	70,000
Variable expenses	
Materials	2,00,000
Labour	2,50,000
Overheads	40,000

Semi variable Expenses

Repairs	1,00,000
Lighting	50,000

Semi variable expenses are 30 % fixed.

Estimated sales at various levels are,

At 50% capacity Rs. 10,00,000

At 60% capacity Rs. 11,00,000

At 70% capacity Rs. 13,00,000

At 90% capacity Rs. 15,00,000

OR

- a) The following data have been extracted from the books of A Ld. Prepare report on Responsibility Centre basis and evaluate performance calculating variance. [10]

Particulars	Budget Rs.	Actual Rs.
Direct Material	5,00,000	5,10,000
Direct Wages	2,00,000	2,12,500
Repair and Maintenance	1,00,000	95,000
Consumable Stores	60,000	61,000
Tools	50,000	51,000
Power and Fuel	2,50,000	2,42,500
Supervision	1,00,000	1,10,000
Administration	1,50,000	1,65,000
Factory Rent (Fixed)	50,000	50,000
Depreciation (Fixed)	1,00,000	1,00,000
Total	15,60,000	15,97,000

- b) Write short notes on any two : [10]
- Objectives of reporting.
 - Setting up of standards.
 - Zero Base Budget
 - Interfirm Comparison.



Total No. of Questions : 4]

SEAT No. :

P4355

[5359]-113

[Total No. of Pages : 2

M.Com.

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term environment. State the types of environment. **[14]**

OR

What is an inflation? Explain the causes of inflation. **[14]**

Q2) What do you mean by pollution? Describe the problems of pollution. **[14]**

OR

What is globalization? Explain the objectives of globalization. **[14]**

Q3) a) Write a detail note on scope of environment. **[7]**

OR

Write a detail note on the causes of poverty. **[7]**

b) State the effects of air pollution on business environment. **[7]**

OR

Write a detail note on scope of globalization. **[7]**

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

- a) Nature of business environment.
- b) Regional imbalance.
- c) Water pollution.
- d) Challenges of globalization.



P.T.O.

Total No. of Questions : 4]

P4355

[5359]-113

M.Com.

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

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

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

-
- प्र.1) पर्यावरणाची व्याख्या लिहा. पर्यावरणाचे प्रकार विशद करा. [14]
किंवा
चलनवाद म्हणजे काय? चलनवादीची कारणे स्पष्ट करा. [14]
- प्र.2) प्रदूषण म्हणजे काय? प्रदूषण समस्यांचे वर्णन करा. [14]
किंवा
जागतिकीकरण म्हणजे काय? जागतिकीकरणाची उद्दिष्टे स्पष्ट करा. [14]
- प्र.3) अ) पर्यावरणाची व्याप्ती यावर सविस्तर टीप लिहा. [7]
किंवा
दारिद्र्याची कारणे यावर सविस्तर टीप लिहा. [7]
ब) हवा प्रदूषणाचे व्यावसायिक पर्यावरणावर होणारे परिणाम विशद करा. [7]
किंवा
जागतिकीकरणाची व्याप्ती यावर सविस्तर टीप लिहा. [7]
- प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) व्यावसायिक पर्यावरणाचे स्वरूप
ब) प्रादेशिक असमतोल
क) पाणी प्रदूषण
ड) जागतिकीकरणाची आव्हाने

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Total No. of Questions : 4]

SEAT No. :

P4356

[5359]-114

[Total No. of Pages : 2

M.Com.

FINANCIAL MANAGEMENT

Business Administration

(2013 Pattern) (Semester - I) (Credit System) (Special Paper - II) (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) Define the term Financial Management? Explain in detail the various goals of Financial Management. **[14]**

OR

Define the term Inventory Management. Explain the role of manager in Inventory Management.

Q2) What do you mean by Balance Sheet? Explain the utility of Balance Sheet. **[14]**

OR

What is funds flow statement? Discuss its objectives.

Q3) a) What is the role of SEBI in relation to capital market in India? **[7]**

OR

Explain the various Investment decision methods.

b) Write a note on importance of financial analysis. **[7]**

OR

Sources of working capital requirement.

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

- a) Indian Money Market.
- b) Sources of funds.
- c) Working capital cycle.
- d) Profitability Ratios.



P.T.O.

Total No. of Questions : 4]

P4356

[5359]-114

M.Com.

FINANCIAL MANAGEMENT

Business Administration

(2013 Pattern) (Semester - I) (Credit System) (Special Paper - II) (Group - D)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या करा. वित्तीय व्यवस्थापनाची ध्येये सविस्तर स्पष्ट करा. [14]
किंवा

मालसाठा व्यवस्थापन या संज्ञेची व्याख्या द्या. मालसाठा व्यवस्थापनामध्ये व्यवस्थापकाची भूमिका स्पष्ट करा.

प्र.2) ताळेबंद म्हणजे काय? ताळेबंद पत्रकाची उपयुक्तता स्पष्ट करा. [14]
किंवा

निधी प्रवाह विश्लेषण ही संकल्पना स्पष्ट करा. अशा विश्लेषणाची उद्दिष्टे विषद करा.

प्र.3) अ) सेबी या संस्थेची भारतीय भांडवलालाच्या संदर्भात भूमिका स्पष्ट करा. [7]
किंवा

गुंतवणूकीच्या निर्णयासंबंधातील विविध पद्धती स्पष्ट करा.

ब) वित्तीय विश्लेषणाचे महत्त्व यावर टीप लिहा. [7]
किंवा

खेळत्या भांडवल उभारणीचे स्रोत स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]

- अ) भारतीय नाणे बाजार
- ब) वित्त उभारणीचे मार्ग
- क) खेळते भांडवल चक्र
- ड) लाभप्रदता गुणोत्तर

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Total No. of Questions : 4]

SEAT No. :

P4357

[5359]-115

[Total No. of Pages : 4

M.Com. (Part - I)

COMMERCIAL LAWS & PRACTICES - II

Intellectual Property Laws : Patents, Trade Marks & Biodiversity

(2013 Pattern) (Semester - I) (Special Paper - II) (Group - E)

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 term “Intellectual property”. How does an Intellectual property differ from other kinds of properties? Explain importance of protection of Intellectual property rights. **[14]**

OR

Explain the term “Intellectual Property”. How it is protected? Discuss role of Intellectual Property in Economic and Cultural Development of the country.

Q2) State rights conferred on a patentee under the patents Act, 1970. What are the duties of patentee? **[14]**

OR

What is Trade Mark? What are the qualities of a good Trade Mark? Which Trade Marks can not be registered?

Q3) a) State Administrative Machinery under the Trade Marks Act, 1999. What is the jurisdiction of Trade Marks Offices? **[7]**

b) Discuss the offences and penalties under the patents Act, 1970. **[7]**

OR

a) State the provisions of the Trade Mark Act, 1999 in respect of Assignment and Transmission of Registered Trade Mark. **[7]**

b) Define the term Biological Diversity. State provisions of the act regarding access of Biological resources in India. **[7]**

P.T.O.

Q4) Write short notes. (any two)

[8]

- a) Infringement of Trade Mark.
- b) Patent Office.
- c) Registered users of Trade Mark.
- d) Functions of World Court.



Total No. of Questions : 4]

P4357

[5359]-115

M.Com. (Part - I)

COMMERCIAL LAWS & PRACTICES - II

Intellectual Property Laws : Patents, Trade Marks & Biodiversity

(2013 Pattern) (Semester - I) (Special Paper - II) (Group - E)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) अधिक स्पष्टीकरणासाठी इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) बौद्धिक संपदा संज्ञा स्पष्ट करा. बौद्धिक संपदा ही इतर प्रकारच्या संपदांपेक्षा कशी वेगळी आहे? बौद्धिक संपदा हक्काच्या संरक्षणाचे महत्त्व यावर चर्चा करा. [14]

किंवा

बौद्धिक संपदा ही संज्ञा स्पष्ट करा. तिचे संरक्षण कसे केले जाते? राष्ट्राच्या आर्थिक व सांस्कृतिक विकासातील बौद्धिक संपदेची भूमिका विशद करा.

प्र.2) पेटन्ट कायदा 1970 अंतर्गत पेटन्ट धारकास दिलेले हक्क सांगा पेटन्ट धारकाची कर्तव्ये कोणती? [14]

किंवा

व्यापार चिन्ह म्हणजे काय? चांगल्या व्यापार चिन्हाचे गुण कोणते? कोणत्या व्यापार चिन्हांची नोंदणी करता येत नाही?

प्र.3) अ) व्यापार चिन्ह कायदा 1999 अंतर्गत असणारी “प्रशासकिय यंत्रणा” सांगा. व्यापार चिन्ह कार्यालयाची न्यायालयीन अधिकार कक्षा काय आहे? [7]

ब) पेटन्ट कायदा 1970 अंतर्गत अपराधाचे स्वरूप आणि शिक्षा यावर चर्चा करा. [7]

किंवा

अ) नोंदविलेल्या व्यापार चिन्हांचे बेचनपत्र आणि हस्तांतरणाच्या संदर्भातील व्यापार चिन्ह कायदा 1999 मधील तरतूदी सांगा. [7]

ब) “जैवशास्त्रीय विविधता” या संज्ञेची व्याख्या द्या. भारतातील जैवशास्त्रीय साधनसामग्रीचा उपयोग करून देण्यासंबंधी या कायद्यातील तरतूदी सांगा. [7]

प्र.4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) व्यापार चिन्हांचे उल्लंघन.
- ब) पेटंट कार्यालय.
- क) व्यापार चिन्हांचा नोंदविलेला वापरकर्ता.
- ड) जागतिक न्यायालयाची कार्ये.



Total No. of Questions : 4]

SEAT No. :

P4358

[5359]-116

[Total No. of Pages : 2

M.Com. -I

CO-OPERATION AND RURAL DEVELOPMENT

Organisation of Co-operative Business

(2013 Pattern) (Credit System) (Semester - I) (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) Discuss in detail the Principles of Co-operation. **[14]**

OR

How the principles of Management and Principles of Co-operation can be integrated? Explain. **[14]**

Q2) Explain the Importance of Communication in Co-operative Organisation. **[14]**

OR

State and explain the advantages and disadvantages of federal structure of Co-Operative Organisation. **[14]**

Q3) Explain the need of Co-operative Education and Training. State the advantages of Co-operative Training and education. **[14]**

OR

Examine the role played by Vaikunthbhai Mehata National Co-operative institute in Co-operative Education and Training. **[14]**

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

- a) Problems of Housing Co-operatives.
- b) Methods of Co-operative Training.
- c) Advantages of Dairy Co-operatives.
- d) Importance of Co-operative Audit.



P.T.O.

Total No. of Questions : 4]

P4358

[5359]-116

M.Com.-I

CO-OPERATION AND RURAL DEVELOPMENT

Organisation of Co-operative Business

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

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) सहकाराच्या तत्वांची सविस्तर चर्चा करा. [14]

किंवा

व्यवस्थापनाची तत्वे आणि सहकाराची तत्वे यांची जुळणी कशी करता येऊ शकेल? स्पष्ट करा. [14]

प्र.2) सहकारी संघटनेतील संदेशवहनाचे महत्त्व स्पष्ट करा. [14]

किंवा

सहकारी संस्थांच्या संघीय रचनेचे फायदे व तोटे सांगा व स्पष्ट करा. [14]

प्र.3) सहकार शिक्षण व प्रशिक्षणाचीधील गरज स्पष्ट करा. सहकार शिक्षण व प्रशिक्षणाचे फायदे सांगा. [14]

किंवा

सहकार शिक्षण आणि प्रशिक्षणामधील वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेने पार पाडलेल्या भूमिकेचे परीक्षण करा. [14]

प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]

- अ) सहकारी गृहनिर्माण संस्थांच्या समस्या.
- ब) सहकार प्रशिक्षणाच्या पद्धती.
- क) दुग्ध सहकारी संस्थांचे फायदे.
- ड) सहकारी अंकेक्षणाचे महत्त्व.

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Total No. of Questions : 4]

SEAT No. :

P4359

[5359]-117

[Total No. of Pages : 2

M.Com. - I

ADVANCED BANKING AND FINANCE

Central Banking

**(2013 Pattern) (Credit System) (Semester - I)
(Special Paper - II) (Group - G)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the details the evolution of Central Banking in India. **[14]**

OR

What are the different ways in which the RBI Manages the Public Debt?

Q2) Explain the function of Reserve Bank of India. **[14]**

OR

Spell out in deatil the Regulatory Framework for the Non-Bank Finance Companies in India.

Q3) a) What are the Asset eligible for SLR investment and what are the penalties in the even of Bank failing to maintain the stipulated SLR. **[7]**

OR

State the qualitative Instrument of credit control of RBI.

b) Explain the quantitative instrument of credit control of Reserve Bank of India. **[7]**

OR

State the role of RBI of Foreign Bank in India is share capital and their establishment.

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

- a) Need of a Central Bank.
- b) Capital Adequacy.
- c) Distribution of Currency.
- d) Bank Assurance.



P.T.O.

Total No. of Questions : 4]

P4359

[5359]-117

M.Com. - I

ADVANCED BANKING AND FINANCE

Central Banking

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

(Special Paper - II) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा. [14]
किंवा

भारतीय रिझर्व बँक सार्वजनिक कर्जाचे व्यवस्थापन कोणत्या विविध मार्गाने करते?

प्र.2) भारतीय रिझर्व बँकेची कार्ये, सविस्तर स्पष्ट करा. [14]
किंवा

भारतातील बँकेतर वित्तीय कंपण्यासाठीची नियमात्मक चौकट सविस्तर स्पष्ट करा.

प्र.3) अ) वैधानिक तरलता प्रमाणासाठी पात्र मालमत्ता कोणत्या आणि सदर प्रमाण बँकांनी न बाळगल्यास
होणारा दंड काय? [7]

किंवा

रिझर्व बँकेची पतनियंत्रणाची गुणात्मक साधने सांगा.

ब) भारतीय रिझर्व बँकेची पतनियंत्रणाची संख्यात्मक साधने सांगा. [7]

किंवा

भारतात विदेशी बँकांची स्थापना व भागभांडवल याबाबत रिझर्व बँकेची भुमिका सांगा.

प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]

अ) मध्यवर्ती बँकेची गरज.

ब) भांडवल पुरतेपणा.

क) चलनाचे वितरण.

ड) बँक विमा.

ॐॐॐ

Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 2

P4360

[5359]-118

M.Com.

ADVANCED MARKETING

Consumer Behaviour

(2013 Pattern) (Semester - I) (Special Paper - II) (Part - I)

(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.*

Q1) State changing role of product, marketer and consumer in modern marketing. **[14]**

OR

Define the term 'Learning'. Describe in detail the components of learning process. **[14]**

Q2) State any two theories of Motivation. **[14]**

OR

Write a detail note on "Attitudes and Consumer Behaviour". **[14]**

Q3) a) Methods of collecting primary data. **[7]**

b) State in brief consumer Research Process. **[7]**

OR

c) Role of marketing in service sector. **[7]**

d) Describe in brief 'Maslows Theory of Motivation'. **[7]**

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

a) Rural Consumer.

b) Business Ethics.

c) Role of media and consumer behaviour.

d) Market Segmentation.



P.T.O.

Total No. of Questions : 4]

P4360

[5359]-118

M.Com.

ADVANCED MARKETING

Consumer Behaviour

(2013 Pattern) (Semester - I) (Special Paper - II) (Part - I)
(Choice Based Credit System)

(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 पाहावी.

-
- प्र.1) आधुनिक विपणनामध्ये वस्तू, विपणक आणि ग्राहक यांची बदललेली भूमिका सांगा. [14]
किंवा
'अध्ययन' या संज्ञेची व्याख्या द्या. अध्ययन प्रक्रियेतील घटकांचे सविस्तर वर्णन करा. [14]
- प्र.2) अभिप्रेरणेचे कोणतेही दोन सिद्धांत सांगा. [14]
किंवा
'अभिवृत्ती आणि ग्राहकांचे वर्तन' यावर सविस्तर टीप लिहा. [14]
- प्र.3) अ) प्राथमिक तथ्य गोळा करण्याची पद्धती. [7]
ब) ग्राहक संशोधन प्रक्रिया थोडक्यात सांगा. [7]
किंवा
क) सेवा क्षेत्रातील विपणनाची भूमिका. [7]
ड) मॅस्लोच्या अभिप्रेरणे सिद्धांताचे थोडक्यात वर्णन करा. [7]
- प्र.4) थोडक्यात टिपा लिहा. (कोणत्याही दोन): [8]
अ) ग्रामीण ग्राहक.
ब) व्यावसायिक नितीमुल्ये.
क) माध्यमांची भूमिका आणि ग्राहकवर्तन.
ड) बाजारपेठ प्रभागीकरण.



Total No. of Questions :4]

SEAT No. :

P4361

[Total No. of Pages : 3

[5359] - 201

M.Com

FINANCIAL ANALYSIS AND CONTROL

(2013 Pattern) (Semester - II) (Part - I) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Deventra Corporations Limited is considering the purchase of machine. Two machines A and B are available each costing Rs. 12,00,000/- . In comparing the profitability of the machines a discount rate of 10% is to be used. Earnings after taxation are expected to be as follows.

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

Indicate which machine should be more profitable under the following methods of ranking investment proposals. **[14]**

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

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

OR

Define 'budget' and 'budgetary control'. State and explain various types of budgets. **[14]**

P.T.O.

Q2) What is meant by Break-even Analysis? State and explain assumptions, uses and limitations of Break-even Analysis. **[14]**

OR

From the following budget data, forecast the cash position at the end of June, July and August, 2017 **[14]**

Months	Sales Amount in Rs.	Purchases Amount in Rs.	Wages Amount in Rs.	Production Expenses	Selling Expenses	Depreciation Amount in Rs.
April, 2017	4,00,000/-	3,20,000/-	40,000/-	20% of Wages	5% of Sales	2,500/-
May, 2017	6,40,000/-	4,00,000/-	40,000/-	20% of Wages	5% of Sales	2,500/-
June, 2017	4,80,000/-	5,60,000/-	48,000/-	20% of Wages	5% of Sales	2,500/-
July, 2017	5,60,000/-	3,20,000/-	48,000/-	20% of Wages	5% of Sales	2,800/-
August, 2017	4,80,000/-	2,40,000/-	56,000/-	20% of Wages	5% of Sales	2,800/-

Additional Information -

1. 1/5th of the sales are on cash basis.
2. 50% of the credit sales are recovered in the next month whereas balance 50% is recovered after two months.
3. Cash sales are made at 5% cash discount.
4. All purchases are on credit basis and paid after two months.
5. Wages are paid 15 days in arrears.
6. Production Expenses and Selling Expenses are paid in the same month.
7. A machine costing Rs. 4,80,000/- is to be purchased in the month of July 2017 of which 50% amount is to be made in the same month and the remaining amount is to be paid in three equal monthly installments along with interest @18% p.a, from August 2017.
8. Cash balance on 1st June, 2017 is Rs. 1,50,000/-

- Q3) a)** The following particulars are obtained from the records of a factory producing product X and product Y

Particulars	Product X Cost per Unit in Rs.	Product Y Cost per Unit in Rs.
Selling Price	300/-	600/-
Material Cost (@ Rs. 30/- per Kg.	60/-	150/-
Wages Rs. 9/- per hour	90/-	180/-
Variable Overhead	30/-	60/-

Fixed Overheads are budgeted at Rs 15,000/-.

Find out the most profitable sales mix and profit if the available raw material is 6,000 kg and maximum sale of each product is 1,500 units. [7]

OR

- b) What do you mean by 'cost of capital'? State its importance. [7]
 c) The standard material cost to produce a tone of chemical P is as follows
 150 Kg. of Material X at Rs. 20/- per Kg.
 200 Kg of Material Y at Rs. 10/- per Kg.

During the year 2016-17, 100 tons of Chemical P was produced from the use of

- 17 tones of Material X at Rs. 18,000/- per ton.
 21 tones of Material Y at Rs. 12,000/- per ton.

Calculate material Mix variance [7]

OR

- d) What do you mean by Labour Variances? Explain various types of such variances. [7]

Q4) Write Short Notes (Any 2) : [8]

- a) Distinction between Fixed Budget and Flexible Budget.
 b) Key Factor.
 c) Budget Committee.
 d) Internal Rate of Return.



Total No. of Questions : 4]

SEAT No. :

P4362

[5359]-202

[Total No. of Pages : 4

M. Com.

**202 A : INDUSTRIAL ECONOMICS
(2013 Pattern) (Semester - II) (Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is industrial productivity? Explain factors influencing on industrial productivity. **[14]**

OR

State and explain Alfred Weber's theory of industrial location.

Q2) Explain Nature and scope of industrial economics. **[14]**

OR

Discuss the factors affecting industrial efficiency.

Q3) a) Explain the problems of private sector enterprises. **[7]**

b) Explain the problems of public sector enterprises. **[7]**

OR

a) State and explain the causes of industrial imbalance. **[7]**

b) Explain problems of small and medium enterprises in India. **[7]**

P.T.O.

Q4) Write short notes: (any two)

[8]

- a) Measurement of Industrial productivity.
- b) Factors influencing Industrial location.
- c) Effects of Industrial Imbalance.
- d) Measurement of Industrial Efficiency.



Total No. of Questions : 4]

P4362

[5359]-202

M. Com.

202 A : INDUSTRIAL ECONOMICS
(2013 Pattern) (Semester - II) (Credit System)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) औद्योगिक उत्पादकता म्हणजे काय? औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा.[14]

किंवा

औद्योगिक स्थान निधीनीचा अल्फ्रेड वेबरचा सिद्धांत सांगा व स्पष्ट करा. [14]

प्र.2) औद्योगिक अर्थशास्त्राचे स्वरूप व व्याप्ती स्पष्ट करा. [14]

किंवा

औद्योगिक कार्यक्षमतेवर परिणाम करणाऱ्या घटकांची चर्चा करा. [14]

प्र.3) अ) खाजगी क्षेत्राच्या समस्या स्पष्ट करा. [7]

ब) सार्वजनिक क्षेत्राच्या समस्या स्पष्ट करा. [7]

किंवा

अ) औद्योगिक असमनोलची कारणे सांगा व स्पष्ट करा. [7]

ब) भारतातील लघु आणि मध्यम उद्योगांच्या समस्या स्पष्ट करा. [7]

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) औद्योगिक उत्पादकतेचे मापन.
- ब) औद्योगिक स्थाननिश्चिनीवर परिणाम करणारे घटक.
- क) औद्योगिक असमतोलाचे परिणाम.
- ड) औद्योगिक कार्यक्षमतेचे मापन.



Total No. of Questions : 4]

SEAT No. :

P4363

[Total No. of Pages : 3

[5359]-203

M. COM. - I

(202:B) BUSINESS STATISTICS

(2013 Pattern) (Credit System) (Semester-II)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any two of the following :

[2 × 7 = 14]

- a) Consider a random experiment of tossing a pair of Unbiased die and if the discrete random variable (r.v.) x denotes the maximum of the two numbers. Write down the probability distribution of x . Hence obtain $Exp(x)$ and $var(x)$. [7]
- b) Following is the probability density function (p.d.f.) of a continuous r.v.(x) :
 $f(x) = K(x-1)^3 ; 1 \leq x \leq 3$
 $= 0 ; \text{ otherwise}$
Obtain the value of constant K , hence obtain mean and variance of r.v.x.[7]
- c) Suppose heights of soldier follow normal distribution with mean 170 cm. And variance 50 cm². In a regiment of 1000 soldiers how many would you expect to be over 180cm tall? [7]

Q2) Attempt any two of the following :

[2 × 7 = 14]

- a) i) A discrete r.v.x. has following probability distribution :

X	-2	-1	0	1	2	3
P(X=x)	K	3K	5K	7K	9K	11K

Find the value of (i) K , (ii) $P(X \leq 0)$, (iii) $P(0 \leq X < 3)$ [3]

- ii) The average number of spelling mistakes per page of a book is 1.2. Assuming the distribution of number of spelling mistakes be poisson.
Find :
 - i) The probability that book is free from mistakes.
 - ii) The probability that book contain at most 2 mistakes. (Given $e^{-1.2} = 0.301194$) [4]

P.T.O.

- b) i) Define the following terms:
Hypothesis, null hypothesis, Alternative hypothesis.
ii) The following table shows the classification of 120 workers in a factory according to the disciplinary action taken by the management and their promotional experience. [3]

Disciplinary Action	Promotional experience	
	Promoted	Not Promoted
Non-Offenders	100	258
Offenders	42	800

Test whether the promotional experience is independent of disciplinary action.

Use 1% level of significance (l.o.s.) [4]

- c) i) Distinguish between parameter and statistic. [3]
ii) A manufacturer of ball-bearings guarantees that 2% of items are defective. A sample of 1000 ball-bearings gave 25 defective. Can we say that the product meets guarantee? use 5% l.o.s. [4]

Q3) Attempt the following :

- a) For a certain normal distribution exactly 8% of items are below 40 and 90% of items are below 60. Find the mean and variance of normal distribution. [7]

OR

- a) The hours of sleep for 10 patients before and after giving a new drug are recorded. Test whether there is a significant difference in the average hours of sleep at 5% l.o.s. [7]

Patient No.	1	2	3	4	5	6	7	8	9	10
Hours of sleep (Before)	6	5	7	7	8	9	6	6	7	8
Hours of sleep (After)	7	8	7.5	9	7	6.5	7	8	8.5	7

- b) If $X \rightarrow N(100, 9)$ then find
(i) $P(x \leq 100)$ (ii) $P(x \leq 103)$, (iii) $P(x \geq 106)$
(iv) $P(97 \leq x \leq 103)$, (v) $E\left(\frac{X}{10}\right)$, (vi) $V(2x)$.

OR

- b) Explain chi-square test for goodness of fit. Hence solve following problem:
The table below gives the no. of books issued from a certain college library on the various days of a week.

Days	Mon.	Tue.	Wed.	Thurs.	Fri.	Sat.
No. of books issued	120	130	110	115	135	110

Test at 5% l.o.s., whether the issuing of books is independent of a day.

Q4) Attempt any two of the following : **[2 × 4 = 8]**

- a) Write p.m.f. of Binomial distribution. State its mean and variance. Also write its two real life situation.
- b) Write p.m.f. of poisson distribution. State its mean and variance. Also write its HNO real life situation.
- c) Define normal distribution. State any three properties of normal distribution.



Total No. of Questions :4]

SEAT No. :

P4364

[Total No. of Pages :6

[5359] - 204

M. Com. - I

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting

(2013 Pattern) (Semester - II) (Credit System)

(Special Paper - III) (Group - A)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) From the following Balance Sheet and Receipt and Payment Account of Indian Hospital, Pune. Prepare Income and Expenditure Account for the year ending 31st March 2017 and the Balance Sheet as on that date. **[14]**

Balance Sheet as on 31st March 2017

Liabilities	Rs.	Assets	Rs.
Capital Fund	5,02,000	Cash in hand	3,000
Medicines bill paid	3,000	Cash at bank	6,000
		Land and building	4,00,000
		Furniture	35,000
		Equipments	60,000
		Outstanding subscription	1,000
	5,05,000		5,05,000

P.T.O.

Receipts and Payments Account for the year ended 31st March 2017

Dr.

Cr.

Receipts	Rs.	Payments	Rs.
To Balance b/d		By Salaries	55,000
Cash in hand	3,000	By Medicines	26,000
Cash at bank	6,000	By Equipment Purchased	10,000
To Subscription (Includes Rs. 1,000 received for the previous year)	65,000	By General Expenses	4,300
To Sale of Furniture (Book Value Rs. 15,000)	10,000	By Balance c/d	
To Donations (Revenue)	22,000	Cash in hand	7,700
To Life Membership fees	12,500	Cash at bank	15,500
	1,18,500		1,18,500

Additional Information:

- a) Outstanding subscription Rs. 6,000.
- b) Capitalize the amount of Life Membership Fees.
- c) Outstanding Salary Rs. 6,000.
- d) Depreciate Land and Building by Rs. 10,000 and Equipment by Rs.15,000.

OR

Q1) JK building contractor took a contract to build a building on 1st April 2016. The contract price was agreed at Rs. 4,00,000. The contractor has made the following expenditure during the year. **[14]**

	Rs.
Materials	25,000
Direct Labour	15,000
Plant	40,000
Direct Expenses	10,000

From the following additional information, prepare a Contract Account for the year and also show the amount in work-in-progress which will be shown in the Balance Sheet of the Contractor as on 31st March 2017.

	Rs.
Value of Plant (31.03.2017)	30,000
Stock of Materials (31.03.2017)	5,000
Materials returned to stores	1,000
Work Certified	75,000
Cash Received	70,000
Cost of Work uncertified	4,000

Q2) P Ltd. sells its business to Q Ltd. as on 31st March 2017 on which date its Balance Sheet stood as follows: **[14]**

Balance Sheet of P Ltd. as on 31st March 2017

Liabilities	Rs.	Assets	Rs.
Share Capital		Good will	25,000
1,000 Shares of Rs. 100 each	1,00,000	Freehold Property	75,000
6% Debentures of Rs. 100 each	50,000	Plant and tools	41,500
Sundry Creditors	15,000	Stock	17,500
Reserve Fund	25,000	Bills Receivable	2,250
Profit and Loss A/c	10,000	Sundry Debtors	13,750
		cash at bank	25,000
	2,00,000		2,00,000

Q Ltd. agreed to take the assets (exclusive of Cash and Goodwill) at 10% less than the book values, to pay Rs. 75,000 for Goodwill and to take over the Debentures.

The purchase consideration was to be discharged by allotment to P Ltd. of 750 shares of Rs. 100 each at a premium of Rs. 10 per share and balance in cash. The cost of liquidation amounted to Rs. 1,500.

You are required to prepare:

- a) Ledger Accounts in the books of P Ltd. and
- b) Acquisition journal entries in the books of Q Ltd.

OR

3

Q2) The City Link Roadways Ltd. Pune was registered with the Nominal Capital of Rs. 20,00,000 divided into 20,000 shares of Rs. 100 each. The ledger balances of the company on 31st March 2017 were as follows. Prepare Operating and Profit and Loss A/c and a Balance Sheet as on the date. [14]

Particulars	Rs.
Share Capital	20,00,000
5% Debentures	10,00,000
Debenture Interest	25,000
Final Dividend Paid for 2015-16	2,00,000
Motor Vehicles	30,00,000
Traffic Earnings	12,00,000
Insurance	1,50,000
Debtors	50,000
Bad Debts	4,000
Driver's Wages	80,000
Printing and Stationery	8,000
Stock of fuel on 1.4.2016	80,000
Purchases of fuel	1,00,000
Taxes	10,000
Profit and Loss A/c (Credit Balance)	8,00,000
Stock of Tyres on 1.4.2016	70,000
Purchases of Tyres	60,000
Sundry Creditors	57,000
Goodwill	12,00,000
Bills Receivable	50,000
Bills Payable	90,000
Cash at bank	50,000
Cash in hand	10,000

Additional Information:

- a) The Stock of fuel on 31.03.2017 was Rs. 60,000 and Stock of Tyres was Rs. 40,000.
- b) Insurance prepaid is Rs. 30,000.
- c) Outstanding Driver's Wages is Rs. 20,000.
- d) Depreciate Motor Vehicles @ 5% p.a.
- e) Interest Provided on Debentures for 6 months.

- Q3) a) Write a Note on Advance Tax. [2]
- b) The City Public School, Pune has presented the followings information and with this you are required to prepare: [12]
- i) Income and Expenditure Account for the year ended 31st March 2017
- ii) Balance Sheet as on 31st March 2017.

Balance Sheet as on 01.04.2016

Liabilities	Rs.	Assets	Rs.
Capital Fund	13,08,000	Cash in hand	9,000
		Cash at bank	19,000
		Building	10,00,000
		Furniture	1,20,000
		Books	60,000
		Fixed Deposits	1,00,000
	13,08,000		13,08,000

Receipts and Payments Accounts for the year ended 31st March 2017

Receipts	Rs.	Payments	Rs.
To Balance b/d		By Salary	2,10,000
Cash in hand	9,000		
Cash at bank	19,000		
To Tuition Fees	1,70,000	By Books	20,000
To Fine Collection	5,200	By Stationery and Printing	41,000
To Admission Fees	20,000	By Office Rent	10,000
To Donation (To be Capitalized)	1,00,000	By Repairs and Maintenance	24,000
To Interest Received	5,000	By Sports Expenses	8,600
To Govt. Grant (Revenue)	2,00,000	By Annual Gathering Expenses	14,000
		By Furniture	80,000
		By Balance c/d	
		Cash in hand	2,600
		Cash at bank	1,18,000
	5,28,200		5,28,200

Additional Information:

- a) Outstanding Tuition Fees Rs. 24,000.
- b) Outstanding Salaries Rs. 12,000.
- c) Depreciate Books by Rs. 13,000 and Furniture by Rs. 14,000.

OR

Q3) a) Accounting Treatment for Excise duty. [2]

- b) The following balances have extracted from the books of PJ Constructions Ltd., Pune on 31st March 2017. [12]

	Rs.
Material issued to stores	1,20,000
Material Purchased	6,200
Wages Paid	1,46,000
Outstanding Wages	300
Plant and Machinery Purchased and installed on 01.07.2016	32,000
Direct Expenses	5,000
Direct Expenses accrued	1,300
Administration on cost	12,000
Value of work Certified	3,20,000
Cost of work uncertified	11,200
Material returned to stores	14,400
Cash received from contractee	2,88,000
Depreciation on Plant and Machinery @ 20% p.a.	
Prepare Contract A/c and Contractee's A/c for the year ended 31 st March 2017.	

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

- a) Financial Reporting in respect of Mutual Fund.
- b) Corporate Dividend Tax.
- c) Merchant Banker.
- d) Accounting of State level Value Added Tax.



Total No. of Questions :4]

SEAT No. :

P4365

[Total No. of Pages :3

[5359] - 205

M.Com. - I

ADVANCED COST ACCOUNTING AND COST SYSTEM

Application of Cost Accounting

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

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) a) Tulsian Ltd. provides you the following information as per Cost Books and Financial Books. **[11]**

	As per Cost Books	As per Financial Books
	Rs.	Rs.
i) Opening Stock of Raw Material	50,000	45,000
ii) Closing Stock of Raw Material	60,000	54,000
iii) Opening Stock of Work-in-Progress	70,000	80,000
iv) Closing Stock of Work-in-Progress	80,000	90,000
v) Opening Stock of Finished goods	90,000	95,000
vi) Closing Stock of Finished goods	1,00,000	1,06,000
vii) Factory Overheads	1,00,000	1,20,000
viii) Office and Administrative Overheads	1,10,000	1,00,000
ix) Selling & Dist. Overheads	1,20,000	1,00,000
x) Interest and Dividend on Investment	--	10,000
xi) Bad debts written off	--	5,000
xii) Preliminary Exp. written off	--	10,000

P.T.O.

xiii) Rent (credit)	--	5,000
xiv) Transfer fees received	--	5,000
xv) Legal Charges	--	5,000
xvi) Interest on loan funds and mortgages	--	5,000
xvii) Income Tax provided	--	6,000
xviii) Loss on sale of Machine	--	7,000
xix) Stores adjustment (credit)	--	18,000

Prepare Reconciliation statement by taking into consideration.

- 1) If Cost Accounts showed as Net Profit Rs. 90,000.
- 2) If Financial Accounts showed as Net profit of Rs. 1,00,000.

b) Write a note on scope of value chain analysis. [3]

OR

a) From the following data prepare a reconciliation statement. [11]

	Rs.
Profit as per Cost Account	1,45,500
Works overheads under recovered	9,500
Administrative overheads under recovered	22,750
Selling overheads over recovered	19,500
Over valuation of closing stock in cost accounts	7,500
Over valuation of opening stock in cost A/cs	15,000
Interest earned during the year	3,750
Rent received during the year	27,000
Bad debts written off during the year	9,000
Preliminary expenses written off during the year	18,000

b) Write note on object of productivity. [3]

Q2) The following is the performance data of xyz company for year 2015-2016. [14]

- a) Output = 47,60,000 tonnes valued at Rs. 4760 per tonne.
- b) Raw Material consumed : 71,40,000 tonnes

- c) Average employment : 23,800 each employees cost Rs. 5355 per tonne.
- d) Energy consumed : 23,80,000 MWHZS
- e) Average capital employed : Rs. 23,800 Millions

Compute the factory productivity or man power, material, energy, capital employed and total factory productivity.

OR

The following information is available for a factory. [14]

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

Idle time due to local sheeding 30 Man days

Find :

- a) Absenteeism percentage
- b) Labour utilisation percentage.
- c) Productive efficiency of labour.
- d) Over - all productivity of labour in terms of units produced per week.

Q3) a) Characteristics of product life cycle. [7]

b) Benefits of product life cycle. [7]

OR

What do you mean by value chain analysis? State the role of management

Accountant and problems of value chain analysis. [14]

Q4) Write short notes. (Any Two) [8]

- a) Need for Reconciliation between financial and cost accounts.
- b) Stages of product life cycle.
- c) Advantages of value chain analysis.
- d) Productivity vs Efficiency.



Total No. of Questions : 4]

SEAT No. :

P4366

[5359]-206

[Total No. of Pages : 4

M. Com.

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Special Paper-III)

(2013 Pattern) (Semester - II) (Credit System) (Group-C)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the organisation structure, Importance and objectives of Maharashtra chamber of commerce. **[14]**

OR

Describe the organisation structure, functions & policies of Public Enterprises in India. **[14]**

Q2) State nature of Indian Agriculture and Agricultural Taxation Policy of Government of India. **[14]**

OR

Explain the following schemes of support for women entrepreneur in Maharashtra. **[14]**

- a) Rashtriya Sam Vikas Yojana (RSVY).
- b) Tribal Development Project.

Q3) a) Explain the functions of Indian Merchant Chamber. **[7]**

OR

P.T.O.

- b) Explain the objectives of Public Utilities. [7]
- c) What is Farm Waste? Explain the cost of recycling of Farm Waste. [7]

OR

- d) Write a note on Miniority Women Empowerment Programme. [7]

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

- a) Maratha Chamber of Commerce.
- b) Public Utilities after LPG.
- c) Characteristics of Indian Agriculture.
- d) Swayamsidha Programme.



Total No. of Questions : 4]

P4366

[5359]-206

M. Com.

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Special Paper-III)

(2013 Pattern) (Semester - II) (Credit System) (Group-C)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) महाराष्ट्र वाणिज्य मंडळाची संघटनात्मक रचना, महत्त्व आणि उद्दिष्टे स्पष्ट करा. [14]

किंवा

भारतातील सार्वजनिक उद्योगांची संघटात्मक रचना, कार्ये आणि धोरणे स्पष्ट करा. [14]

प्र.2) भारतीय कृषी व्यवसायाचे स्वरूप आणि भारत सरकारचे कृषी करविषयक धोरण स्पष्ट करा. [14]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा. [14]

अ) राष्ट्रीय सम विकास योजना.

ब) आदिवासी (मागास) विकास प्रकल्प. (TDP).

प्र.3) अ) भारतीय वाणिज्य मंडळाची कार्ये स्पष्ट करा. [7]

किंवा

ब) सार्वजनिक सेवेची उद्दिष्टे स्पष्ट करा. [7]

क) शेतमाल नासधूस म्हणजे काय? शेतमाल नासधूसचे पुर्नचक्रिकरण करण्याचे मुल्य स्पष्ट करा.[7]

किंवा

ड) अल्पसंख्यांक महिला सक्षमीकरण यावर टिप लिहा. [7]

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) मराठा वाणिज्य मंडल.
- ब) एल.पी.जी. नंतरच्या सार्वजनिक सेवा.
- क) भारतीय कृषी व्यवसायाची वैशिष्टे.
- ड) स्वयंमसिद्ध कार्यक्रम.



Total No. of Questions : 4]

SEAT No. :

P4367

[5359]-207

[Total No. of Pages : 4

M. Com.

BUSINESS ADMINISTRATION

**Business Ethics & Professional Values (Special Paper-III)
(2013 Pattern) (Semester - II) (Credit System) (Group-D)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is the meaning of Business Ethics & Professional Values? Explain their importance in modern Business. **[14]**

OR

Explain in detail the Ethical and Unethical practices in Employment. **[14]**

Q2) What is 'Corporate Social Responsibility'? Explain the principles and types of Corporate Social Responsibility. **[14]**

OR

Explain the importance and relevance of gandhian trusteeship principles in modern business. **[14]**

Q3) a) What is Social Ethics? Explain the factors affecting Social Ethics. **[7]**

OR

b) Explain the Ethical and Unethical Practices in Accounting disclosures. **[7]**

c) Write a detailed note on 'Corporate Citizenship'. **[7]**

OR

d) Explain new values in Indian Industries after economic reforms of 1991. **[7]**

P.T.O.

Q4) Write short Notes: (Any Two)

[8]

- a) Indian Business Ethics.
- b) Ethical Practices in Copyright and Patents.
- c) Corporate Governance.
- d) Gandhian principles of Satya & Ahinsa.



Total No. of Questions : 4]

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[5359]-207

M. Com.

BUSINESS ADMINISTRATION

Business Ethics & Professional Values (Special Paper-III)

(2013 Pattern) (Semester - II) (Credit System) (Group-D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 'व्यावसायिक नितिशास्त्र' व 'व्यापसायिक मुल्ये' म्हणजे काय? आधुनिक व्यवसायात त्याचे महत्त्व स्पष्ट करा. [14]

किंवा

रोजगारातील नैतिक व अनैतिक व्यवहार किंवा पद्धती स्पष्ट करा. [14]

प्र.2) 'कॉर्पोरेट सामाजिक जबाबदारी' म्हणजे काय? कॉर्पोरेट सामाजिक जबाबदारीची तत्वे आणि प्रकार स्पष्ट करा. [14]

किंवा

आधुनिक उद्योगात गांधीच्या विश्वस्तता तत्वाचे महत्त्व व सुसंबद्धता किंवा समर्पकता स्पष्ट करा. [14]

प्र.3) अ) 'सामाजिक नितिमुल्ये' म्हणजे काय? सामाजिक नितिमुल्यावर परिणाम करणारे घटक स्पष्ट करा. [7]

किंवा

ब) भारतातील लेखांकन प्रकटिकरणासाठीचे नैतिक व अनैतिक पद्धती स्पष्ट करा. [7]

क) कॉर्पोरेट नागरिकत्वावर सविस्तार टिप लिहा. [7]

किंवा

ड) 1991 मध्ये झालेल्या आर्थिक सुधारणानंतर भारतातील उद्योगातील नविन मुल्ये स्पष्ट करा. [7]

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) भारतीय व्यावसायिक नितिशास्त्र.
- ब) कॉपीराईट आणि पेटेन्ट संदर्भात नैतिक व्यवहार/पद्धती.
- क) कॉर्पोरेट प्रशासन.
- ड) गांधीची सत्य आणि अहिंसा तत्त्वे.



Total No. of Questions : 4]

SEAT No. :

P4368

[5359]-208

[Total No. of Pages : 4

M. Com.

E-SECURITY AND CYBER LAWS

Commercial Laws and Practices

(2013 Pattern) (Part-I) (Semester-II) (Credit System)

(Special Paper-III) (Group-E)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the major types of problems in Internet Security. **[14]**

OR

Explain the types of security tools in E-Security. **[14]**

Q2) Explain the various legal issues in Cyber law. **[14]**

OR

Explain the penalties for cyber Wrongs and Adjudication (Sec 43-47) under Information Technology Act, 2002. **[14]**

Q3) a) Explain the risk involved in E-Commerce. **[7]**

b) Explain the Digital Signature & Digital Identity. **[7]**

OR

a) Explain the duties of Subscriber. **[7]**

b) Explain the banker books evidence Act 1891. **[7]**

P.T.O.

Q4) Write short notes on: (Any Two)

[8]

- a) Computer Frauds.
- b) Password.
- c) Online Contracts.
- d) Indian Evidence Act, 1872.



Total No. of Questions : 4]

P4368

[5359]-208

M. Com.

E-SECURITY AND CYBER LAWS

Commercial Laws and Practices

(2013 Pattern) (Part-I) (Semester-II) (Credit System)

(Special Paper-III) (Group-E)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) इंटरनेट सिक्युरिटीमधील विविध साधने स्पष्ट करा. [14]

किंवा

इ-सिक्युरिटीच्या संरक्षणाच्या विविध हत्यारांचे प्रकार स्पष्ट करा. [14]

प्र.2) सायबर कायद्यामधील विविध कायदेशीर बाबी स्पष्ट करा. [14]

किंवा

माहिती तंत्रज्ञान कायदा 2002 अंतर्गत सायबर चूका आणि निर्णय प्रक्रिया (कलम 43 ते 47) मधील दंड स्पष्ट करा. [14]

प्र.3) अ) ई-कॉमर्समध्ये अंतर्भूत असणारे धोके स्पष्ट करा. [7]

ब) डिजीटल स्वाक्षरी व डिजिटल ओळख स्पष्ट करा. [7]

किंवा

अ) सबस्क्रायबरची कर्तव्ये स्पष्ट करा. [7]

ब) बँकर्स बुक कायदा 1891 स्पष्ट करा. [7]

प्र.4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) संगणकीय घोटाले.
- ब) पासवर्ड.
- क) ऑनलाईन करार.
- ड) भारतीय पुरावा कायदा 1872.



Total No. of Questions : 4]

SEAT No. :

P4369

[5359]-209

[Total No. of Pages : 4

M. Com.

CO-OPERATION & RURAL DEVELOPMENT

International Co-Operative Movement (Special Paper-III)

(2013 Pattern) (Semester - II) (Part-I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Describe the origin and growth of co-operative movement in the world. **[14]**

OR

Explain the impact of industrial revolution on co-operative movement in Great Britain.

Q2) Compare the features of co-operative movement in capitalist economy and socialist economy. **[14]**

OR

Discuss the progress and problems of International co-operative Alliance.

Q3) Describe the broad features of co-operative movement in USA. **[14]**

OR

Explain the challenges of co-operatives posed by globalisation.

P.T.O.

Q4) Write short notes on: (any two)

[8]

- a) Remedies to strengthen the co-operative movement in a globalised economy.
- b) Credit co-operatives and agriculture development in Israel.
- c) Objectives of International co-operative Alliance.
- d) Co-operative movement in Europe.



Total No. of Questions : 4]

P4369

5359]-209

M. Com.

CO-OPERATION & RURAL DEVELOPMENT

International Co-Operative Movement (Special Paper-III)

(2013 Pattern) (Semester - II) (Part-I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) जागतिक सहकारी चळवळीचा उगम आणि वृद्धीचे वर्णन करा.

[14]

किंवा

औद्योगिक क्रांतीचा ग्रेट ब्रिटनामथील सहकारी चळवळीवरील प्रभाव स्पष्ट करा.

प्र.2) भांडवलशाही अर्थव्यवस्थेतील आणि समाजवादी अर्थव्यवस्थेतील सहकारी चळवळीच्या वैशिष्ट्यांची तुलना करा.

[14]

किंवा

जागतिक सहकारी संघटनेची प्रगती व समस्यांची चर्चा करा.

प्र.3) अमेरिकेतील सहकारी चळवळीच्या ठळक वैशिष्ट्यांचे वर्णन करा.

[14]

किंवा

जागतिकीकरणाने सहकारी चळवळीपुढे निर्माण केलेली आव्हाने स्पष्ट करा.

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) जागतिकीकरण झालेल्या अर्थव्यवस्थेतील करण्यासाठी उपाय योजना.
- ब) इन्स्राईल मधील सहकारी पतसंस्था व शेती विकास.
- क) जागतिक सहकारी संघरनेची (ICA) उद्दिष्टे.
- ड) युरोपमधील सहकारी चळवळ.



Total No. of Questions : 4]

SEAT No. :

P5261

[Total No. of Pages : 4

[5359]-210

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE (Special Paper - III)

Banking Law and Practices

(2013 Pattern) (Credit - System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the provisions regarding Summons, Searches and Seizers under Prevention of Money Laundering Act, 2002. **[14]**

OR

Discuss the guidelines issued by RBI on prevention of money laundering.

Q2) Explain the conditions under which the banker can disclose the information of customers Accounts. **[14]**

OR

Explain in detail the recommendations of Goiporia Committee on customer service.

Q3) Discuss the concepts of merger and acquisitions with suitable examples. **[14]**

OR

Explain the various grounds on which assets and liabilities mismatch of banks occurs.

P.T.O.

Q4) Write notes on : (Any two)

[8]

- a) Asset Classification Norms
- b) Garnishee Order
- c) Impact of technology on banks
- d) Offence under Prevention on Money Laundering Act, 2002

▽▽▽▽

Total No. of Questions : 4]

P5261

[5359]-210

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE (Special Paper - III)

Banking Law and Practices

(2013 Pattern) (Credit - System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक गूण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 अंतर्गत समन्स, तपास आणि जप्ती या संदर्भातील तरतुदी स्पष्ट करा. [14]

किंवा

मनी लॉण्डरिंग संदर्भातील भारतीय रिझर्व्ह बँकेच्या मार्गदर्शक सुचनांची चर्चा करा.

प्रश्न 2) कोणत्या परिस्थितीत बँक ग्राहकाच्या खात्याविषयीची माहिती उघड करू शकते. [14]

किंवा

ग्राहक सेवेसंदर्भातील गोयपुरिया समितीच्या शिफारशी सविस्तर स्पष्ट करा.

प्रश्न 3) योग्य उदाहरणासह बँकांचे विलीनीकरण आणि संपादन संकल्पनांची चर्चा करा. [14]

किंवा

बँकेची मालमत्ता आणि दायित्व यांत कोणत्या विविध आधारांवर अननुरूपता उद्भवते ते स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) मालमत्ता वर्गिकरण प्रमाणके
- ब) न्यायालयाचा मनाई आदेश
- क) बँकांवरील तंत्रज्ञानाचा प्रभाव
- ड) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 अंतर्गत गून्हा



Total No. of Questions : 4]

SEAT No. :

P4370

[5359]-211

[Total No. of Pages : 4

M. Com.

CUSTOMER RELATIONSHIP MANAGEMENT & RETAILING

Advanced Marketing

(2013 Pattern) (Semester - II) (Credit System) (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) What is 'CRM'? Explain the factors responsible for growth of CRM. [14]

OR

Explain in detail the concepts CRM Benefit, CRM Cost and CRM Value.[14]

Q2) What is 'eCRM'? Explain the features of eCRM. [14]

OR

Explain in detail the concepts 'Customer Satisfaction', Customer Expectations and Customer Perception. [14]

Q3) a) Explain in detail the framework of Customer Experience Management.[7]

OR

b) Describe the importance of Customer Lifetime Value. [7]

c) Explain the steps in Customer Centric Organisation. [7]

OR

d) Explain the importance of Employee Organisation Relationship. [7]

P.T.O.

Q4) Write short Notes: (Any Two)

[8]

- a) Customer Retention Management.
- b) Changing Roles of CRM.
- c) Application of eCRM.
- d) Evolution of CRM.



Total No. of Questions : 4]

P4370

[5359]-211

M. Com.

CUSTOMER RELATIONSHIP MANAGEMENT & RETAILING

Advanced Marketing

(2013 Pattern) (Semester - II) (Credit System) (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) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्र.1) 'ग्राहक संबंध व्यवस्थापन' म्हणजे काय? ग्राहक संबंध व्यवस्थापनाच्या वाढीवर परिणाम करणारे घटक स्पष्ट करा. [14]

किंवा

ग्राहक संबंध व्यवस्थापन फायदे, ग्राहक संबंध व्यवस्थापन किंमत आणि ग्राहक संबंध व्यवस्थापन मुल्य या संकल्पना सविस्तर स्पष्ट करा. [14]

प्र.2) 'ई-ग्राहक संबंध व्यवस्थापन' म्हणजे काय? ई ग्राहक संबंध व्यवस्थापनाची वैशिष्टे स्पष्ट करा. [14]

किंवा

'ग्राहक समाधान', 'ग्राहक अपेक्षा' आणि 'ग्राहक आकलन' या संकल्पना सविस्तर स्पष्ट करा. [14]

प्र.3) अ) ग्राहक अनुभव व्यवस्थापनाची रचना सविस्तर स्पष्ट करा. [7]

किंवा

ब) ग्राहक आजिवन मुल्य याचे महत्त्व विषद करा. [7]

क) ग्राहक केंद्रित संस्थेच्या पायऱ्या स्पष्ट करा. [7]

किंवा

ड) कर्मचारी संस्था संबंधाचे महत्त्व स्पष्ट करा. [7]

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) ग्राहक धारणा व्यवस्थापन.
- ब) ग्राहक संबंध व्यवस्थापनाची बदलती भूमिका.
- क) ई-ग्राहक संबंध व्यवस्थापनाची अंमलबजावणी.
- ड) ग्राहक संबंध व्यवस्थापनाची उत्क्रांती.



Total No. of Questions : 3]

SEAT No. :

P5264

[Total No. of Pages : 3

[5359]-212

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

ADVANCED ACCOUNTING AND TAXATION

Business Tax Assessment and Planning

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) B.Ltd. runs an industrial undertaking. It furnishes the following particulars for the year ended on March 31,2018. **[20]**

Profit and loss account for the previous year 2017-18.

Particulars	Rs.
i) Net income which includes penal interest of Rs. 31,000 paid for - delayed payment of sale Tax and interest of Rs.2,00,000 /- paid – on fixed deposits from public subject to the following adjustment	31,34,000
a) Depreciation which included Rs. 50,000/- for guest house building	1,65,000
b) Unabsorbed depreciation for the Assessment year 2010-11	7,35,000
c) Unabsorbed business loss brought forward	24,48,000
ii) Short -term capital gain on sale off share (Trade investment)	99,000
iii) Long-term capital gain on sale of equity share on May 10,2017 (Compute under section 48)	2,52,000
iv) Brought forward short-term capital loss	45,000
v) Brought forward long-term capital loss for the Assessment year 2013-14 on sale of equity share	50,000
vi) Gross interest from Government securities	1,27,000
vii) Bank commission, etc. For realizing interest	7,000

Compute total income and tax liability of the B.Ltd. Company for the Assessment Year 2018-19.

OR

P.T.O.

Chhaya Co-operative Society engaged in processing agricultural produce of its members, without the aid of power, and its marketing furnishes the following particulars; determine its Net Income and Tax Liability for the Assessment Year 2018-19. [20]

Particulars	Rs.
Income from collective disposal of labour of its members	30,000
Income from processing of agricultural produce	40,000
Income from processing of agricultural produce with aid of power	90,000
Income from marketing agricultural produce	70,000
Dividends from other Co-operative Society	95,000
Income from letting of godowns	80,000
Income from House property	1,50,000
Income from Agency Business	90,000
Interest income from Government securities	15,000

Q2) Savita Education Centre, a Charitable institution registered u/s. 12AA of Income Tax Act runs schools for primary and secondary education. The following particulars pertaining to the previous year 2017-18 are furnished to you by the institution. [15]

S.No	Particulars	Rs.
i	Gross Receipts from students towards admission fees, tuition fees, development fees, laboratory fees etc.	1,52,75,000
ii	Dividend received on units of mutual funds specified in Sec. 10 (23D).	16,00,000
iii	Donation received (including anonymous donation Rs. 2,50,000).	10,50,000
iv	Grant from State Government	7,25,000
v	Amount applied for purposes of schools Administration	90,60,000
vi	Purchases of computer and laboratory equipments	21,40,000
vii	The institution had accumulated Rs.20,00,000 under Sec. 11(2) in the previous year 2014-15 for a period of two years for acquiring and developing a plot of land for the construction of a new school. Land was purchased for Rs. 15,00,000 and development was made at a cost of Rs. 2,00,000. in the previous year 2017-18.	
viii	Excess of expenditure in the previous year 2016-17	35,00,000

Compute the total income Charitable of the institution and tax payable by it for the A.Y . 2018-19

OR

- a) Total income of Baba Consultants Ltd. for previous year ending 31st March 2018 is Rs.10,50,000. Tax deduct at source by different payers amounts to Rs.24,450. Tax paid in foreign country on a double taxed income amounts to Rs. 10,000 for which the company is entitled to relief under section 90 as per the tax avoidance agreement. During the year, the company paid advance tax as under [8]

Sr.No.	Date of payment	Advance tax paid (Rs.)
1	June 15,2017	40,000
2	September 15,2017	65000
3	December 15,2017	1,00,000
4	March 15,2018	62,000

The Company files its return of income for the Assessment year 2018-19 on October 15,2017. Compute interest payable by the company under section 234A, 234B and 234C. Assume that transfer pricing provision is not applicable.

- b) Mr. Pranit is working in Amit Ltd. Pune. He is entitled to a salary of Rs. 45,000 per month with effect from 1st April,2017. He has a house property which is self occupied. He has pays interest of Rs. 80,000 on lone during the previous year 2017-18. The loan was taken for construction of the house. He has notified his employer Amit Ltd. That there will be a loss of Rs.80,000 in respect of this house property for the financial year ending March 31,2018. calculate deduct tax at source under section 192. [7]

Q3) What is meant by Assessment ? Explain the various types of Assessment. [15]

OR

Write Short Notes (Any Three)

[15]

- Justification of Tax Planning and Management
- Tax Evasion and Tax Avoidance
- Taxes under GST.
- Regular Taxpayers
- Place of Supply



Total No. of Questions : 4]

SEAT No. :

P4371

[5359]-213

[Total No. of Pages : 3

M.Com. – I

ADVANCED COST ACCOUNTING AND COST SYSTEM

Cost Control and Cost System

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

(Credit System) (Group - B)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) S Ltd manufactures and market a single product. The following information is available. **[14]**

Material	Rs. 8 per unit
Conversion cost (Variable cost)	Rs. 6 per unit
Dealers Margin	Rs. 2 per unit
Selling price	Rs. 20 per unit
Fixed cost	Rs. 250,000
Present sales 80,000 units	
Capacity utilization = 60%	

There is acute competition. Extra Efforts are necessary to sell. Suggestion have been made for increasing sell:

- a) By Reducing selling price by 5% and
- b) By Increasing dealers Margin by 25% over Existing rates. Which of the two suggestions would you recommend If the company desires to maintain the present profit? Give reasons.

OR

P.T.O.

Two companies x Ltd and y Ltd manufacturer and sell the same Type of product in the same type of market. The Budgeted profit and loss Accounts for the coming year are: [14]

Particulars		x Ltd Rs.		y Ltd Rs.
Sales		30,000		30,000
Less variable cost	24,000		20,000	
Fixed cost	3,000	27,000	7,000	27,000
Estimated profit		3,000		3,000

You are required to:

- a) Calculate p/v Ratio, Break even point and margin of safety of each company.
- b) State which business is likely to earn greater profits in conditions of:
 - i) Heavy demand for the product
 - ii) Low demand for the product.

Q2) a) A manufacturer has planned his level of production at 50% of his capacity of 30,000 units. At 50% of the capacity his expenses are as follows. [11]

Particular	Rs.
Direct material	8,400
Direct labour	11,100
Direct Expenses	3,600
Variable O.H	3,900
Fixed O.H	6,000

The Home selling price is Rs. 12 per unit, Now the manufacturer receives a trade Enquiry from oversease for 6,000 units at Rs. 1.45 per unit. If you were the manufacturer, would you accept or reject the offer? Support your statement with suitable cost and profit details.

- b) Write note on value Engineering. [3]

OR

- a) Electro Electronics Ltd. deals in Electric goods and subnuts the following information in respect of the goods manufactural by if. [11]

Selling price per unit - Rs. 5

Variable cost per unit - Rs. 2

Fixed cost Rs.75,000

Unit produced 75,000

The company is expected to reduce selling price in order to meet competition. You are requested to calculate level of output in units to maintain present level OF profit, IF the proposed Reduction in prices is 10%, 15% and 20%.

- b) Explain the concept of pareto Analysis. [3]

Q3) What do you mean by cost Reduction? Explain difference between cost control and cost reduction. [14]

OR

What is Activity based costing? Explain Advantages and Disadvantages of Activity based costing.

Q4) Write short note (any two). [8]

- a) Just in time
- b) Areas of cost _____ Reduction
- c) Pricing policy
- d) Break even point.



Total No. of Questions : 4]

SEAT No. :

P4372

[5359]-214

[Total No. of Pages : 4

M. Com. - I

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment Analysis (Special Paper-IV)

(2013 Pattern) (Semester - II) (Credit System) (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) "Private and Public Sector both contributed for Industrial growth of India".
Discuss. **[14]**

OR

What is Financial Environment of Business? Explain the role of Money market in Financial Environment of business.

Q2) State the importance of Foreign investment and Foreign technology. Explain the role of 'MNC' in development of nation. **[14]**

OR

- a) Explain the functions of security market.
- b) Explain the role of foreign banks and non Banking Institutions in Financial Environment of Business.

Q3) What are different techniques of Environment Analysis. State limitations of these techniques. **[14]**

OR

- a) Write note on 'Bhavarlal Jain'.
- b) State need and importance of study of Competitions Analysis.

P.T.O.

Q4) Write short notes: (Any Two)

[8]

- a) Natural Environment Impact.
- b) Capital market.
- c) Biography of Reliance Group of Industries.
- d) Bargaining power of suppliers and buyers.



Total No. of Questions : 4]

P4372

[5359]-214

M. Com. - I

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment Analysis (Special Paper-IV)

(2013 Pattern) (Semester - II) (Credit System) (Group-C)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
 - 2) उजवी कडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्र.1) “भारताच्या आद्योगिक वाढीमध्ये खाजगी आणि सार्वजनिक या दोन्ही क्षेत्राचा सहभाग आहे”. चर्चा करा. [14]

किंवा

व्यवसायाचे वित्तीय पर्यावरण म्हणजे काय ? व्यवसायाच्या वित्तीय पर्यावरणात नाणेबाजाराची भूमिका स्पष्ट करा.

प्र.2) परकीय गुंतवणूक आणि परकीय तंत्रज्ञानाचे महत्त्व सांगा देशाच्या विकासामध्ये बहुराष्ट्रीय कंपन्यांची भूमिका स्पष्ट करा. [14]

किंवा

- अ) प्रतिभूतीच्या बाजारपेठेची कार्ये स्पष्ट करा.
- ब) व्यवसाय वित्तीय पर्यावरणात परकीय बँका आणि बँकेतर संस्थांची भूमिका स्पष्ट करा.

प्र.3) पर्यावरण विश्लेषणाच्या विविध पद्धती विशद करून त्याच्या मर्यादा स्पष्ट करा. [14]

किंवा

- अ) भंवरलाल जैन यावर टीप लिहा.
- ब) स्पर्धा विश्लेषणाच्या अभ्यासाची आवश्यकता आणि महत्त्व विशद करा.

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) नैसर्गिक पर्यावरणाचा प्रभाव.
- ब) भांडवल बाजार.
- क) रिलायन्स ग्रुप ऑफ इंडस्ट्रीजची माहिती.
- ड) पुरवठादार व खरेदीदार यांची सौदाशक्ती.



Total No. of Questions : 4]

SEAT No. :

P4373

[5359]-215

[Total No. of Pages : 4

M. Com. - I

**ELEMENTS OF KNOWLEDGE MANAGEMENT
(2013 Pattern) (Semester-II) (Credit System) (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 “Knowledge Management”. Differentiate between knowledge and Wisdom. **[14]**

OR

Explain the Evolution and Importance of Knowledge management. **[14]**

Q2) What do you mean by Organisational Learning? Explain the Organisational Learning Framework. **[14]**

OR

Explain the concept of Knowledge Sharing. What are the ways of presenting knowledge. **[14]**

Q3) a) Write a note on “Values and beliefs”. **[7]**

b) Typology of Organisational Culture. **[7]**

OR

a) Write a note on “Information Distribution”. **[7]**

b) Write a note on “Individual and Team Learning”. **[7]**

P.T.O.

Q4) Write short notes on: (Any Two)

[8]

- a) Change Management.
- b) Storing Knowledge.
- c) Attitudes and Assumptions.
- d) Data and Information.



Total No. of Questions : 4]

P4373

[5359]-215

M. Com. - I

ELEMENTS OF KNOWLEDGE MANAGEMENT

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) ज्ञान व्यवस्थापनाची व्याख्या द्या. ज्ञान आणि चातुर्य यांतील फरक स्पष्ट करा. [14]

किंवा

ज्ञान व्यवस्थापनाचा विकास कसा होत गेला, ते स्पष्ट करा आणि त्याचे महत्त्व सांगा. [14]

प्र.2) 'संघटनात्मक शिक्षण' म्हणजे काय? ते सांगून, संघटनात्मक शिक्षणाचे मार्ग/पद्धती स्पष्ट करा. [14]

किंवा

'ज्ञान वाटणी' ही संकल्पना स्पष्ट करून, ज्ञान सादरकरणाचे विविध मार्ग स्पष्ट करा. [14]

प्र.3) अ) मानवी मूल्ये आणि धारणा यावर टीप लिहा. [7]

ब) संघटन संस्कृतीचे विविध प्रकार लिहा. [7]

किंवा

अ) 'माहितीची वाटणी' यावर टीप लिहा. [7]

ब) 'वैयक्तिक आणि सामुहिक शिक्षण' यावर टीप लिहा. [7]

प्र.4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) बदल व्यवस्थापन.
- ब) माहिती साठविणे.
- क) दृष्टिकोन आणि समजूती.
- ड) डेटा आणि माहिती.



Total No. of Questions : 4]

SEAT No. :

P4374

[5359]-216

[Total No. of Pages : 4

M. Com. - I

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyright and Designs

(2013 Pattern) (Semester-II) (Credit System)

(Special Paper-IV) (New)

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 evolution of Law on Copyright, state the meaning, scope and characteristics of Copyright. **[14]**

OR

What is 'Design'? Which Designs are registerable under Designs Act, 2000? Explain Registration procedure of Designs. Act. **[14]**

Q2) Explain remedies available for Infringement of rights as per Geographical Indications of Goods (R&P) Rule. **[14]**

OR

What are the objectives of Protection of Plant Varieties and Farmers Rights Act, 2001? Explain the rights and privileges of Breeders and Researchers. **[14]**

Q3) a) State the procedure of application for registration of copyright. **[7]**

b) State the provision Designs Act 2000 with reference of Infringement Piracy of Registered Design and its remedies. **[7]**

OR

P.T.O.

- a) Explain the rights conferred by the registration of Geographical Indication.[7]
- b) State the provisions period of validity of Registration under Protection of Plant Varieties and Farmers Rights Act, 2001. [7]

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

- a) Functions of copyright societies.
- b) Industrial Designs.
- c) Appellate Board as per Geographical Indication & Goods Act.
- d) Authorities for Administration as per Protection of Plant Varieties and Farmers Rights Act, 2001.



Total No. of Questions : 4]

P4374

[5359]-216

M. Com. - I

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyright and Designs

(2013 Pattern) (Semester-II) (Credit System)

(Special Paper-IV) (New)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) मुद्रणाधिकार कायद्याची उत्क्रांती सांगा व त्याचा अर्थ, व्याप्ती व वैशिष्टे स्पष्ट करा. [14]

किंवा

आराखडा म्हणजे काय? आराखडा कायदा, 2000 अंतर्गत कोणत्या आराखड्यांची नोंदणी करता येते? आराखडा नोंदणीची पद्धत सांगा. [14]

प्र.2) मालाचे भौगोलिक चिन्ह (नोंदणी व संरक्षण) नियम, 2002 नुसार नोंदणी केलेल्या हक्काच्या उल्लंघनासंदर्भात असणारे उपाय स्पष्ट करा. [14]

किंवा

रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा 2001 याची उद्दिष्टे कोणती? निपजक आणि संशोधकाचे हक्क व विशेषाधिकार स्पष्ट करा. [14]

प्र.3) अ) मुद्रणाधिकार कायद्यानुसार नोंदणीसाठी अर्ज करण्याची पद्धती स्पष्ट करा. [7]

ब) नोंदणी केलेल्या आराखड्याच्या उल्लंघनासंदर्भात (चाचेगिरी) आराखडा कायदा, 2000 मधील तरतुदी स्पष्ट करा. [7]

किंवा

- अ) भौगोलिक चिन्हाच्या नोंदणीमुळे मिळणारे हक्क स्पष्ट करा. [7]
- ब) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार वैधता नोंदणी कालावधीच्या तरतुदी स्पष्ट करा. [7]

प्र.4) टीपा लिहा. (कोणत्याही दोन) [8]

- अ) मुद्रणाधिकार संस्थेची कार्ये.
- ब) औद्योगिक आराखडे.
- क) मालाचे भौगोलिक चिन्ह कायदा अंतर्गत अपीलिय मंडळ.
- ड) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायद्यानुसार प्रशासकीय अधिकारी.



Total No. of Questions : 4]

SEAT No. :

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[5359]-217

[Total No. of Pages : 4

M. Com.

CO-OPERATION & RURAL DEVELOPMENT

**Management of Co-Operative Business (Special Paper-IV)
(2013 Pattern) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Describe the need and functions of state Co-operative Bank. **[14]**

OR

Explain the role of primary credit societies in rural development.

Q2) Evaluate the performance of Warna Co-operative society. **[14]**

OR

Explain the problem of Co-operative Banking.

Q3) Explain the policies and practices of Dairy co-operative. **[14]**

OR

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

P.T.O.

Q4) Write short notes on: (any two)

[8]

- a) Problem of economic viability of co-operative business.
- b) District Co-operative bank.
- c) Shamrao Vitthal Co-operative Bank.
- d) Sugar Co-operative in Maharashtra.



Total No. of Questions : 4]

P4375

[5359]-217

M. Com.

CO-OPERATION & RURAL DEVELOPMENT

Management of Co-Operative Business (Special Paper-IV)

(2013 Pattern) (Semester - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) राज्य सहकारी बँकेची गरज व कार्य स्पष्ट करा.

[14]

किंवा

ग्रामीण विकासात प्राथमिक सहकारी पतसंस्थांची भूमिका स्पष्ट करा.

प्र.2) वारणा सहकारी संस्थेच्या कामगिरीचे मूल्यमापन करा.

[14]

किंवा

सहकारी बँकांच्या समस्या स्पष्ट करा.

प्र.3) सहकारी डेअरी उद्योगाची धोरणे व कार्यपद्धती स्पष्ट करा.

[14]

किंवा

सहकारी संस्थांचे मूल्यमापन करणारे निकष स्पष्ट करा.

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) सहकारी संस्थाच्या आर्थिक सक्षमते संदर्भीतील समस्या स्पष्ट करा.
- ब) जिल्हा सहकारी बँक.
- क) शामराव विठ्ठल सहकारी बँक.
- ड) महाराष्ट्रातील सहकारी साखर उद्योग.



Total No. of Questions : 4]

SEAT No. :

P4899

[Total No. of Pages : 4

[5359]-218

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

(GROUP - G) ADVANCED BANKING AND FINANCE

Monetary Policy (Special Paper - IV)

(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.*
- 3) *Answers must be to the point.*

Q1) Spell out how the money supply measures of the RBI have changed over time. Distinguish between those measures given by the Second Working Group and those by the Y.V. Reddy committee. **[14]**

OR

“The central bank needs to sacrifice the objective of price stability when it aims at generating more employment.” Do you agree? Justify your answer. What are the other possible conflicting objectives of monetary policy? **[14]**

Q2) What is a Monetary Policy Committee? What is the purpose behind the establishment of the monetary policy committee? Do you think over the last 5 years the monetary policy stance of the RBI has changed? Answer your question in the light of the establishment of the Monetary Policy Committee. **[14]**

OR

“Assisting agricultural sector financially is not only a promotional and developmental role played by the RBI but it is also a massive step towards financial inclusion.” Do you agree? Justify your answer. **[14]**

P.T.O.

Q3) a) What is the possible link between changes in money supply and price stability? [7]

OR

a) Answer the following question relating to High Powered Money. [7]

i) What is high powered money?

ii) Why is it so called?

iii) Is it also called base money? If yes, why?

iv) Explain each component of high powered money.

b) Citing some examples explain the RBI's role in promoting exports from India. [7]

OR

b) Why are qualitative instruments of credit control so called? Take an example of a commodity and explain how margin requirement would work in carrying out the monetary policy objective. [7]

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

a) Working of the open market operations in control of money supply

b) Need of balanced economic growth

c) Pre and post shipment credit

d) Highlights of the latest monetary policy



Total No. of Questions : 4]

P4899

[5359]-218

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

(GROUP - G) ADVANCED BANKING AND FINANCE

Monetary Policy (Special Paper - IV)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भारतीय रिझर्व्ह बँकेने दिलेल्या पैसा पुरवठ्याच्या साधनांच्या व्याख्या कालानुरूप कशा बदलत गेल्या ते नमूद करा. दुसऱ्या कार्यगटाने दिलेल्या या साधनांच्या व्याख्या वाय. वी. रेड्डी समितीने दिलेल्या व्याख्येपेक्षा वेगळ्या कशा ते लिहा. [14]

किंवा

‘मध्यवर्ती बँकेस मौद्रिक धोरण ठरविताना’ अधिक रोजगार निर्मितीच्या उद्देश प्राप्तीसाठी किंमत स्थैर्य या उद्देशाचा बळी द्यावा लागतो आपण याच्याशी सहमत आहात काय? आपल्या उत्तराचे समर्थन करा. आपापसात विरोधी असणारी मौद्रिक धोरणाची इतर उद्दिष्टे कोणती आहेत? [14]

प्रश्न 2) “मौद्रिक धोरण समिती” काय आहे? तिच्या स्थापनेमागील हेतू काय आहेत? मागील 5 वर्षांमध्ये भारतीय रिझर्व्ह बँकेचा मौद्रिक धोरणाचा पवित्रा बदलला आहे असे तुम्हाला वाटते काय? आपल्या प्रश्नांचे उत्तर मौद्रिक धोरण समितीच्या स्थापनेच्या अनुशंगाने द्या. [14]

किंवा

“कृषी क्षेत्रास वित्तीय मदत करणे ही भारतीय रिझर्व्ह बँकेची केवळ प्रोत्साहनात्मक आणि विकासात्मक भूमिका नसून ते वित्तीय समावेशाकडील उचलेले एक खूप मोठे पाऊल आहे”. आपण याच्याशी सहमत आहात काय? आपल्या उत्तराचे समर्थन करा. [14]

प्रश्न 3) अ) चलन पुरवठा आणि किंमत स्थैर्य यांमधील असलेला दुवा. [7]

किंवा

अ) “उच्च शक्ती पैसा” या संदर्भातील खालील प्रश्नांची उत्तरे द्या. [7]

- i) उच्च शक्ती पैसा म्हणजे काय?
- ii) त्यास या नावाने का संबोधिले जाते?
- iii) त्यास आधार (मूळ) पैसा देखील म्हटले जाते काय? होय उत्तर असल्यास, का?
- iv) उच्च शक्ती पैशाचे सर्व घटक स्पष्ट करा.

ब) भारतीय रिझर्व्ह बँकेची भारतातून होणाऱ्या निर्यात वाढी मागील भूमिका उदाहरणासहित स्पष्ट करा. [7]

किंवा

ब) पतनियंत्रणाच्या गुणात्मक साधनांना गुणात्मक का म्हटले जाते? मौद्रिक धोरणाचे उद्देश पार पाडण्यासाठी ‘गाळा राखणे’ हे कसे कार्य करते ते कोणत्याही एका वस्तूचे उदाहरण घेऊन स्पष्ट करा. [7]

प्रश्न 4) टीपा लिहा. (फक्त दोन) [8]

- अ) चलन पुरवठा नियंत्रणासाठी ‘खुल्या बाजारातील खरेदी विक्रीचे व्यवहार’ याचे कार्य.
- ब) संतुलित आर्थिक वाढीची गरज.
- क) जहाजावरील माल लादण्यापूर्वीचा व नंतरचा पतपुरवठा.
- ड) सध्याचे (नवीनतम) मौद्रिक धोरणातील मुख्य मुद्दे.



Total No. of Questions : 4]

SEAT No. :

P4376

[5359]-219

[Total No. of Pages : 4

M. Com. - I

ADVANCED MARKETING

Services Marketing (Special Paper-IV)

(2013 Pattern) (Semester - II) (Credit System) (Group-H)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Services' & 'Services Marketing'. Distinguish between Goods & Services. **[14]**

OR

What are the customers expectations in services? Explain how customers evaluate service performance. **[14]**

Q2) Explain in detail the concepts product mix, Price mix and place mix in services marketing. **[14]**

OR

What is 'Physical Evidence'? Explain the types & importance of physical evidence. **[14]**

Q3) a) What is 'Service Encounter'? Explain the types of service encounter. **[7]**

OR

b) Explain the importance of service leadership. **[7]**

c) Explain the CRM practices in Indian Service Business. **[7]**

OR

d) What are the Customer Service Initiatives taken by aviation sector. **[7]**

P.T.O.

Q4) Write short notes: (Any Two)

[8]

- a) Origin of Services Marketing.
- b) Customer Perceptions in Services.
- c) 7 p's of service marketing.
- d) Problems in services marketing.



Total No. of Questions : 4]

P4376

[5359]-219

M. Com. - I

ADVANCED MARKETING

Services Marketing (Special Paper-IV)

(2013 Pattern) (Semester - II) (Credit System) (Group-H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 'सेवा' व 'सेवा विपणन' या संकल्पनेची व्याख्या द्या. वस्तु व सेवा यातील फरक स्पष्ट करा. [14]

किंवा

सेवांमध्ये ग्राहकांच्या कोणत्या अपेक्षा असतात? सेवांच्या कार्यक्षमतांचे मुल्यमापन ग्राहकाकडून कसे केले जाते ते स्पष्ट करा. [14]

प्र.2) सेवा विपणनातील 'उत्पादन मिश्र', 'किंमत मिश्र' आणि 'स्थान मिश्र' या संकल्पना सविस्तर स्पष्ट करा. [14]

किंवा

'प्रत्यक्ष पुरवा' (प्रत्यय) म्हणजे काय? प्रत्यक्ष पुरावा (प्रत्यय) चे प्रकार व महत्व स्पष्ट करा. [14]

प्र.3) अ) 'सेवेतील अनपेक्षित प्रतिसाद' (Service Encounter) म्हणजे काय? सेवेतील अनपेक्षित प्रतिसादाचे प्रकार स्पष्ट करा. [7]

किंवा

ब) सेवा नेतृत्वाचे महत्व स्पष्ट करा. [7]

क) भारतीय सेवा व्यवसायातील ग्राहक संबंध व्यवस्थापन पद्धती स्पष्ट करा. [7]

किंवा

ड) हवाई वाहतूक क्षेत्राने राबविलेले ग्राहक केंद्रित सेवा उपक्रम कोणते? [7]

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) सेवा विपणनाची उत्पत्ती.
- ब) सेवांमधील ग्राहक धारणा.
- क) सेवा विपणनातिल '7' पी.
- ड) सेवा विपणातील समस्या.



Total No. of Questions : 4]

SEAT No. :

P4377

[Total No. of Pages : 4

[5359]-301

M.Com. - II

BUSINESS FINANCE

(2013 Pattern) (Semester-III) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Business Finance'? Explain its nature and scope. **[14]**

OR

What is 'Time value of money'? Explain the need and importance of time value of money.

Q2) What is 'strategic financial planning'? Explain the objectives and limitations of financial planning. **[14]**

OR

Define the term capitalisation. Explain in detail over-capitalisation and under-capitalisation.

Q3) a) What is Equity shares? Explain its characteristics. **[7]**

OR

b) Explain the various measures of dividend policy.

c) Explain characteristics of short term Finance. **[7]**

OR

d) Explain components of working capital.

P.T.O.

Q4) Write notes on (Any two) :

[8]

- a) Steps in financial planning.
- b) Principles of Business finance.
- c) Need for short term financing.
- d) Bank Credit.



Total No. of Questions : 4]

P4377

[5359]-301

M.Com. - II

BUSINESS FINANCE

(2013 Pattern) (Semester - III) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50

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

प्र.1) व्यावसायिक वित्तपुरवठा म्हणजे काय? त्याचे स्वरूप आणि व्याप्ती स्पष्ट करा.

[14]

किंवा

पैशाचे समयमूल्य म्हणजे काय? पैशाच्या समय मूल्याची गरज आणि महत्त्व स्पष्ट करा.

प्र.2) व्यूहरचनात्मक वित्तिय नियोजन म्हणजे काय? वित्तिय नियोजनाची उद्दिष्टे आणि मर्यादा स्पष्ट करा. [14]

किंवा

भांडवलीकरण ही संज्ञा स्पष्ट करा. अधिभांडवलीकरण आणि न्यूनतम भांडवलीकरण यांचे सविस्तरपणे स्पष्टीकरण करा.

प्र.3) अ) सामान्य भाग म्हणजे काय? त्याची वैशिष्ट्ये स्पष्ट करा.

[7]

किंवा

ब) लाभांश धोरणाच्या मूल्यमापनाच्या विविध पद्धती स्पष्ट करा.

क) अल्पकालीन वित्तपुरवठ्याची वैशिष्ट्ये स्पष्ट करा.

[7]

किंवा

ड) खेळत्या भांडवलाचे घटक स्पष्ट करा.

प्र.4) थोडक्यात टिपा लिहा. (कोणतेही दोन) :

[8]

- अ) वित्तिय नियोजनाच्या पायऱ्या
- ब) व्यावसायिक वित्तपुरवठा तत्त्वे
- क) अल्पकालीन वित्तपुरवठ्याची गरज
- ड) बँक कर्जे



Total No. of Questions : 4]

SEAT No. :

P4378

[5359]-302

[Total No. of Pages : 2

M.Com.

**RESEARCH METHODOLOGY FOR BUSINESS
(Compulsory) (2013 Pattern) (Semester - III) (Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Business Research'? Explain the need, objectives & nature of Business Research. **[14]**

OR

What is 'Research Design'? Explain in detail the steps in Research Design. **[14]**

Q2) What is 'Secondary Data'? Explain the features & sources of Secondary Data. **[14]**

OR

Explain in detail the structure of Research Report. **[14]**

Q3) a) Explain in detail the steps in research. **[7]**

OR

b) Describe the types of Hypothesis. **[7]**

c) Explain the merits & demerits of Primary Data. **[7]**

OR

d) What is 'Foot note'? Explain the reasons for giving foot notes. **[7]**

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

- a) Types of Research.
- b) Research Problem.
- c) Processing of Data.
- d) Bibliography.



P.T.O.

Total No. of Questions : 4]

P4378

[5359]-302

M.Com.

RESEARCH METHODOLOGY FOR BUSINESS
(Compulsory) (2013 Pattern) (Semester - III) (Credit System)
(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 पाहावी.

प्र.1) 'व्यावसायिक संशोधन' म्हणजे काय? व्यावसायिक संशोधनाची गरज, उद्दिष्टे व स्वरूप स्पष्ट करा. [14]

किंवा

'संशोधन आराखडा' म्हणजे काय? संशोधन आराखड्याच्या पायऱ्या सविस्तर स्पष्ट करा. [14]

प्र.2) 'द्वितीयक माहिती' म्हणजे काय? द्वितीयक माहितीची वैशिष्ट्ये व मार्ग स्पष्ट करा. [14]

किंवा

संशोधन अहवालाचा आराखडा सविस्तर स्पष्ट करा. [14]

प्र.3) अ) संशोधनाच्या पायऱ्या/टप्पे स्पष्ट करा. [7]

किंवा

ब) गृहितकृत्याचे प्रकार विषद करा. [7]

क) प्राथमिक माहितीचे फायदे-तोटे स्पष्ट करा. [7]

किंवा

ड) 'तळटीप' म्हणजे काय? तळटीपा देण्यामागची कारणे स्पष्ट करा. [7]

प्र.4) थोडक्यात टिपा लिहा. (कोणतेही दोन) : [8]

अ) संशोधनाचे प्रकार

ब) संशोधन समस्या

क) माहिती प्रक्रियाकरण

ड) संदर्भसूची



Total No. of Questions : 4]

SEAT No :

P 4379

[5359]-303

[Total No. of Pages : 2

M.Com. - II

ADVANCED ACCOUNTING & TAXATION

Advanced Auditing (Special Paper-V)

(2013 Pattern) (Semester - III)

Time : 3 Hours]

[Max. Marks : 50

Instruction to the candidates:

- 1) *Answer all questions.*
- 2) *Figure to the right indicate full marks.*

Q1) a) Distinguish between Vouching and Valuation? How would you verify. **[14]**

- i) Current Asset & Current Liabilities.
- ii) Bills Recievable & Bills payable.

OR

b) Explain the uses of computer for Audit purpose.

Q2) a) Explain the term corporate Governance and state varification of compliance of corporate Governance. **[14]**

OR

b) Explain the special aspect of computerised Information system (CIS) Audit environment.

Q3) a) Explain the techniques of formal control. **[7]**

OR

Explain computerised audit programme.

b) Write note on Dividend. **[7]**

OR

Explain the concept of verification.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Audit Programme.
- b) Audit Committee.
- c) Audit of Limited Company.
- d) Audit Tools.



Total No. of Questions : 4]

SEAT No :

P 4380

[5359]-304

[Total No. of Pages : 2

M.Com. - II

COST AUDIT

307 : Advanced Cost Accounting And Cost Systems

(Credit System) (Special Paper-V)

(2013 Pattern) (Semester - III) (3281)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) 'Cost Audit is Efficiency Audit' Do you agree with this statement? In view of this statement, discuss the Annexure to Cost Audit Report which supplements this statement. **[14]**

OR

Distinguish between Cost Audit and Financial Audit. **[14]**

Q2) From the following data workout a Statement of Landed Cost of per component of material purchased for manufacturing a machine. **[14]**

- a) Annual Production : 100 machines (20 machines are manufactured in the First Quarter, 40 machines are manufactured in the Second Quarter and 40 machines are manufactured in the Last Quarter of the year).
- b) Components of raw material required per machine 10 units with a process loss of 20%
- c) The price per component was Rs.50 in the First Quarter Rs.60 in the Second Quarter and Rs.80 in the Last Quarter. The prices are exclusive of GST. GST rate in the First and Second Quarter was 18% whereas it was 12% in the last Quarter of the year.
- d) Packing and other charges were 20% of the cost inclusive of GST.

OR

P.T.O.

The Income Statement HP Ltd. for the year ended showed a profit of Rs.7,00,000/- The record of the company revealed the following:

- a) Closing stock as per Income Statement is undervalued by Rs.1,60,000.
- b) Factory Overheads over absorbed in Cost Record by Rs.50,000.
- c) Administration Overheads are under absorbed in Costing by Rs.1,00,000.
- d) Interest on Capital Rs.1,25,000 being debited only in Income Statement.
- e) Dividend Received Rs.5,000 is not considered in Cost Record.

Prepare Reconciliation Statement and find out Profit/Loss as per Cost Record. **[14]**

- Q3)**
- a) Make a list of cost Records maintained in any manufacturing company. **[7]**
 - b) Explain the contents of Annexure 1 in Cost Audit Report relating to Material cost. **[7]**

OR

- a) Explain the Cost Accounting treatment of Research & Development Expenses. **[7]**
- b) Explain the various check points as regards verification and valuation of closing inventory during the process of Cost Audit. **[7]**

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

- a) Social Audit.
- b) Internal Control System.
- c) Internal Control as regards Outsourcing.
- d) Types of Material Losses.



Total No. of Questions : 4]

SEAT No. :

P4381

[5359]-305

[Total No. of Pages : 2

M.Com. (Part-II)

BUSINESS PRACTICES & ENVIRONMENT

Entrepreneurial Behaviour (Special Paper - V)

(2013 Pattern) (Credit System) (Semester-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) Define the term 'Entrepreneur' and 'Entrepreneurship'. Explain the qualities required for Entrepreneur. **[14]**

OR

Explain the term 'Achievement Motixation'. Briefly discuss the sources of Achievement Motivation. **[14]**

Q2) Explain in detail the need and importance of Trainer. **[14]**

OR

Define the term 'Business opportunity'. Explain in detail the importance and relevance of Business Opportunity. **[14]**

Q3) a) Explain the objectives of Entrepreneurship Training. **[7]**

b) Explain the limitations of Entrepreneurship Development. **[7]**

OR

a) Explain the challenges of promoting entrepreneurship. **[7]**

b) Write a detail note on 'Selection of Business Opportunity'. **[7]**

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

a) Tools & Techniques used in Behavioural Tests.

b) Problems in Entrepreneurship Development.

c) Post Training Support.

d) Market Survey Tools & Techniques.

❧❧❧

P.T.O.

Total No. of Questions : 4]

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[5359]-305

M.Com. (Part-II)

BUSINESS PRACTICES & ENVIRONMENT

Enterpreneurial Behaviour (Special Paper - V)

(2013 Pattern) (Credit System) (Semester-III)

(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 पाहावी.

प्र.1) 'उद्योजक' व 'उद्योजकता' या संकल्पनेच्या व्याख्या द्या. उद्योजकासाठी आवश्यक असणारे गुण स्पष्ट करा. [14]

किंवा

'सिद्धी प्रेरणा' ही संकल्पना स्पष्ट करा. सिद्धी प्रेरणेचे स्रोत यावर थोडक्यात चर्चा करा. [14]

प्र.2) प्रशिक्षकाची गरज व महत्व सविस्तर स्पष्ट करा. [14]

किंवा

'व्यवसाय संधी' या संकल्पनेची व्याख्या द्या. व्यवसाय संधीचे महत्व व सहसंबंध सविस्तर स्पष्ट करा. [14]

प्र.3) अ) उद्योजकिय प्रशिक्षणाची उद्दिष्टे स्पष्ट करा. [7]

ब) उद्योजकता विकासाच्या मर्यादा स्पष्ट करा. [7]

किंवा

अ) उद्योजकता वाढीसमोरील आव्हाने स्पष्ट करा. [7]

ब) 'व्यवसाय संधी निवड' यावर सविस्तर टिप लिहा. [7]

प्र.4) थोडक्यात टिपा लिहा. (कोणतेही दोन) : [8]

अ) वर्तनात्मक चाचणीसाठी वापरली जाणारी साधने व तंत्रे

ब) उद्योजकता विकासातील समस्या

क) प्रशिक्षणोत्तर सहाय्य

ड) बाजारपेठ सर्वेक्षण साधने व तंत्रे

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Total No. of Questions : 4]

SEAT No. :

P4382

[5359]-306

[Total No. of Pages : 2

M.Com.-II

BUSINESS ADMINISTRATION

Human Resource Management

(2013 Pattern) (Credit System) (Semester-III) (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) Define the term Human Resource Management. Discuss in detail the functions of Human Resource Management. **[14]**

OR

Explain the scope and Importance of Human Resource Management. **[14]**

Q2) What is manpower planning? Explain the importance of Human Resource Planning. **[14]**

OR

What is selection of Employees? Explain the process of selection of Employees. **[14]**

Q3) Describe various methods of Training. **[14]**

OR

Define performance Appraisal. State and explain the objectives and importance of performance Appraisal. **[14]**

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

- a) Voluntary Retirement Scheme
- b) Benchmarking
- c) Down sizing
- d) Retention of Manpower
- e) Social Problems of female Employees.

RRRR

P.T.O.

Total No. of Questions : 4]

P4382

[5359]-306

M.Com.-II

BUSINESS ADMINISTRATION

Human Resource Management

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

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) 'मानवी संसाधन व्यवस्थापन' या संकल्पनेची व्याख्या द्या. मानवी संसाधन व्यवस्थापनाच्या कार्याची सविस्तर चर्चा करा. [14]

किंवा

मानवी संसाधन व्यवस्थापनाची व्याप्ती व महत्त्व स्पष्ट करा. [14]

प्र.2) मनुष्यबळ नियोजन म्हणजे काय? मनुष्यबळ नियोजनाचे महत्त्व स्पष्ट करा. [14]

किंवा

कर्मचारी निवड म्हणजे काय? कर्मचारी निवडीची प्रक्रिया स्पष्ट करा. [14]

प्र.3) प्रशिक्षणाच्या विविध पद्धती विशद करा. [14]

किंवा

कार्यक्षमता मुल्यांकन या संज्ञेची व्याख्या करा. कार्यक्षमता मुल्यांकनाची उद्दिष्टे व महत्त्व स्पष्ट करा. [14]

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

- अ) स्वेच्छा निवृत्ती योजना
- ब) बॅचमार्किंग
- क) डाऊनसायझिंग
- ड) मनुष्यबळ टिकविणे (Retention)
- इ) महिला कर्मचाऱ्यांच्या सामाजिक समस्या

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Total No. of Questions : 4]

SEAT No. :

P4383

[5359]-307

[Total No. of Pages : 2

M.Com.

COMMERCIAL LAWS AND PRACTICES
Laws Relating To International Business
(2013 Pattern) (Credit system) (Semester - III)
(Special Paper - V) (Group - E)

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 sources of International law . **[14]**
OR
State the origin and nature of International law. **[14]**
- Q2)** Explain the norms of International environment law. **[14]**
OR
Explain the enforcement of foreign awards in india. **[14]**
- Q3)** a) Distinguish between Public and private International Law. **[7]**
b) State the role of United Nations In International trade law. **[7]**
OR
a) Explain Carbon credit. **[7]**
b) Explain the International commercial arbitration. **[7]**
- Q4)** Write short notes on: (Any two) **[8]**
a) Codification of International law.
b) Free Trade (Laissez- Faire).
c) Kyoto Protocol.
d) International court of justice.



P.T.O.

Total No. of Questions : 4]

P4383

[5359]-307

M.Com.

COMMERCIAL LAWS AND PRACTICES
Laws Relating To International Business
(2013 Pattern) (Credit system) (Semester - III)
(Special Paper - V) (Group - E)
(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

-
- प्र.1) आंतरराष्ट्रीय कायद्याचे स्रोत स्पष्ट करा. [14]
किंवा
आंतरराष्ट्रीय कायद्याचा उगम आणि स्वरूप विशद करा. [14]
- प्र.2) आंतरराष्ट्रीय पर्यावरण कायद्याचे नियम स्पष्ट करा. [14]
किंवा
परदेशी पुरस्कारांची भारतातील अमंलबजावणी स्पष्ट करा. [14]
- प्र.3) अ) सार्वजनिक आणि खाजगी आंतरराष्ट्रीय कायद्यातील फरक स्पष्ट करा. [7]
ब) आंतरराष्ट्रीय व्यापार कायद्यातील युनायटेड नेशन्सची भूमिका विशद करा. [7]
किंवा
अ) कार्बन क्रेडिट स्पष्ट करा. [7]
ब) आंतरराष्ट्रीय व्यावसायिक लवाद स्पष्ट करा. [7]
- प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) आंतरराष्ट्रीय कायद्याचे कोडीफिकेशन
ब) मुक्त व्यापार (लायझेड-फेअर)
क) क्योटो प्रोटोकॉल
ड) इन्टरनॅशनल कोर्ट ऑफ जस्ट्रीस



Total No. of Questions : 8]

SEAT No :

P 4384

[5359]-308

[Total No. of Pages : 2

M.Com. -II

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System

(2013 Pattern) (Semester - III) (Special Paper-V)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is credit? Explain the need of Agricultural credit in India. [14]

OR

Explain different types of Agricultural credit in India.

Q2) State the functions of Agricultural credit societies. [14]

OR

Explain the need of Non-Agricultural credit societies.

Q3) Explain need and Functions of Regional Rural bank. [14]

OR

Critically evaluate the problems and prospect of Regional Rural Bank.

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

- a) State Co-operative Bank.
- b) Importance of Long term credit.
- c) Urban Co-operative Societies.
- d) District central Co-operative Bank.

RRRR

P.T.O.

Total No. of Questions : 4]

P4384

[5359]-308

M.Com. -II

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System

(2013 Pattern) (Semester - III) (Special Paper-V)

(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 पाहावी.

प्र.1) पत म्हणजे काय? भारतातील कृषी कर्जाची गरज स्पष्ट करा. [14]

किंवा

भारतातील कृषी कर्जाचे विविध प्रकार स्पष्ट करा.

प्र.2) प्राथमिक कृषी सहकारी संस्थांची कार्ये प्रतिपादन करा. [14]

किंवा

बिगर कृषी पतपुरवठा संस्थांची आवश्यकता स्पष्ट करा.

प्र.3) प्रादेशिक ग्रामिण बँकांची आवश्यकता आणि कार्ये विशद करा. [14]

किंवा

प्रादेशिक ग्रामिण बँकांच्या समस्या व भवितव्य यांचे टिकात्मक समीक्षा करा.

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

- अ) राज्य सहकारी बँक
- ब) दीर्घ मुदत कर्जाचे महत्व
- क) नागरी सहकारी पतसंस्था
- ड) जिल्हा सहकारी बँक

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Total No. of Questions : 4]

SEAT No. :

P4385

[5359]-309

[Total No. of Pages : 2

M.Com.

ADVANCED BANKING AND FINANCE

FOREIGN EXCHANGE

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What are risks associated with Foreign Exchange Transactions? [14]

OR

Who is a Non Resident Indian? What are the different types of Bank Account that an NRI can open?

Q2) Explain in detail the role of Reserve Bank of India in Foreign Exchange management. [14]

OR

Explain in detail the operation of a Letter of Credit.

Q3) Trace the changes in the Exchange rate Mechanism in the since independence. [14]

OR

Discuss the important provisions of FEMA.

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

- a) Liquidity Risk
- b) EXIM Bank
- c) Pre-Shipment Credit.
- d) Convertible Currency.

RRRR

P.T.O.

Total No. of Questions : 4]

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[5359]-309

M.Com.

**ADVANCED BANKING AND FINANCE
FOREIGN EXCHANGE**

**(2013 Pattern) (Special Paper - V) (Semester - III) (Credit System)
(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 पाहावी.

प्र.1) परकिय चलन व्यवहाराशी निगडित असलेल्या विविध जोखिमा कोणत्या? [14]

किंवा

अनिवासी भारतीय कोण? अनिवासी भारतीय उघडू शकत असलेल्या विविध खात्यांचे प्रकार कोणते?

प्र.2) परकिय चलन व्यवस्थापनातील भारतीय रिझर्व्ह बँकेच्या भूमिकेची सविस्तर स्पष्टीकरण करा. [14]

किंवा

पतपत्राची कार्यपद्धत सविस्तर स्पष्ट करा.

प्र.3) स्वातंत्र्यप्राप्ती पासूनच्या भारतातील विनीमय दरांच्या कार्यपद्धतीतील बदलंचा आढावा घ्या. [14]

किंवा

विदेशी विनीमय व्यवस्थापन (फेमा) कायदातील महत्वाच्या तरतूदीवर चर्चा करा.

प्र.4) टिपा लिहा. (कोणतेही दोन) : [8]

- अ) तरलता धोका
ब) आयात निर्यात बँक
क) नौभरणपूर्व पतपूरवठा
ड) परिवर्तनीय चलन



Total No. of Questions : 4]

SEAT No. :

P4386

[5359]-310

[Total No. of Pages : 2

M.Com.-II

ADVANCED MARKETING

International Marketing

(2013 Pattern) (Semester - III) (Credit System) (Special Paper - V) (Regular)

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 economic and political factors affecting international Market. [14]

OR

Describe challenges and opportunities in International Marketing. [14]

Q2) Write a detailed note on 'International promotion and Advertising'. [14]

OR

Explain the various us facilities and incentives related to export business.[14]

Q3) a) Explain the recent import policy of India. [7]

OR

b) Write a note on GATT. [7]

And

c) Explain the procedure for taking marine insurance. [7]

OR

d) Describe the foreign exchange facilities provided by Reserve Bank of India. [7]

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

- a) EXIM Bank
- b) Compulsory Quality Control.
- c) Negotiation under letters of Credit.
- d) International Market Research.



P.T.O.

Total No. of Questions : 4]

P4386

[5359]-310

M.Com.-II

ADVANCED MARKETING

International Marketing

(2013 Pattern) (Semester - III) (Credit System) (Special Paper - V) (Regular)
(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 पाहावी.

प्र.1) आंतरराष्ट्रीय बाजारपेठ प्रभावित करणाऱ्या आर्थिक आणि राजकीय घटकांची चर्चा करा. [14]

किंवा

आंतरराष्ट्रीय विपणनामधील आव्हाने आणि संधी यांचे वर्णन करा. [14]

प्र.2) आंतरराष्ट्रीय सादरीकरण (वृद्धी) आणि जाहीरात यावर सविस्तर टीप लिहा. [14]

किंवा

निर्यात व्यापारासाठी असणाऱ्या विविध सुविधा आणि प्रलोभने स्पष्ट करा. [14]

प्र.3) अ) भारत सरकारचे नजिकचे काळातील आयात विषयक धोरण स्पष्ट करा. [7]

किंवा

ब) 'गॅटवर' टिप लिहा. [7]

आणि

क) सागरी विमा पॉलीसी मिळविण्याची पद्धती स्पष्ट करा. [7]

किंवा

ड) रिझर्व्ह बँकेतर्फे पुरविल्या जाणाऱ्या परकीय चलनाच्या सुविधा विशद करा. [7]

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

- अ) एक्झीम बँक
- ब) अनिवार्य गुणवत्ता नियंत्रण
- क) पतपत्रासाठीच्या वाटाघाटी
- ड) आंतरराष्ट्रीय बाजारपेठ संशोधन

Total No. of Questions :4]

SEAT No. :

P4387

[Total No. of Pages : 1

[5359] - 311

M.Com. - II

(GROUP - A) : ADVANCED ACCOUNTING AND TAXATION

Specialized Areas in Auditing

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

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. [14]

OR

What are the special point to be considered while conducting the Audit of Banks.

Q2) What is Government Audit? Explain the various objectives of Government Audit. [14]

OR

Explain the special features of audit of Co-operative Housing Societies.

Q3) a) What are the essential element to a VAT compliance system. [7]

OR

a) Explain the legal provision of Tax Audit u/s 44AB.

b) State the special features of Audit of Educational Institutions. [7]

OR

b) Audit of Public Sector Undertaking.

Q4) Write Short Notes on: (any two) [8]

a) Areas of Internal Audit.

b) Urban Co-operative Credit society.

c) Audit of Charitable Trust.

d) Role of Comptroller and Auditor General



Total No. of Questions :4]

SEAT No. :

P4388

[Total No. of Pages : 1

[5359] - 312

M.Com. - II

ADVANCED COST ACCOUNTING AND COST SYSTEM

Management Audit (Regular)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the concept of Management Audit. Explain the relationship of Management Audit with different audits. **[14]**

OR

Explain the objectives, importance and scope of Management Audit.

Q2) What do you understand by “corporate image”? As a management auditor how will you evaluate corporate image? **[14]**

OR

What is Critical path Method [CPM]? How it is different from Performance Evaluation and Review Technique [PERT]?

Q3) a) What is Social-Cost Benefit Analysis? **[7]**
b) Write a note on evaluation of Personnel Management. **[7]**

OR

- a) What is Corporate Culture?
- b) State the objectives of Operational audit.

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

- a) Programme for Operational Audit.
- b) Corporate Development Audit.
- c) Evaluation of Research and Development.
- d) Management audit programme.



Total No. of Questions : 4]

SEAT No. :

P4389

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[Total No. of Pages : 2

M.Com. - II

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2013 Pattern) (Semester - III) (Special Paper - VI) (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) State the importance of 'Entrepreneurship development' in India. **[14]**

OR

Explain the role of specialised Institutions in entrepreneurship development. **[14]**

Q2) Explain the important issues in project management. **[14]**

OR

Explain the importance of project Identification in developing new business. **[14]**

Q3) a) Explain the importance of 'Critical path method in developing new business'. **[7]**

b) Explain the important issues in preparation of business plan. **[7]**

OR

a) Explain the Importance of "project direction". **[7]**

b) Explain the importance of project co-ordination and control. **[7]**

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

a) Problems in Entrepreneurship Development.

b) Venture Capital.

c) Project Evaluation Review Technique.

d) Entrepreneurship in education.



P.T.O.

Total No. of Questions : 4]

P4389

[5359]-313

M.Com. - II

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2013 Pattern) (Semester - III) (Special Paper - VI) (Group - C)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

-
- प्र.1) भारतातील उद्योजकता विकासाचे महत्त्व सांगा. [14]
किंवा
उद्योजकता विकासामधील विशेष संख्याची भूमिका स्पष्ट करा. [14]
- प्र.2) प्रकल्प व्यवस्थापनातील महत्त्वाचे घटक स्पष्ट करा. [14]
किंवा
नवीन व्यवसाय विकासातील प्रकल्प निवडीचे महत्त्व स्पष्ट करा. [14]
- प्र.3) अ) नवीन व्यवसाय विकासातील टिकात्मक मार्ग पद्धतीचे महत्त्व स्पष्ट करा. [7]
ब) व्यवसाय नियोजन तयारीतील महत्त्वाचे घटक स्पष्ट करा. [7]
किंवा
अ) 'प्रकल्प दिग्दर्शनाचे' महत्त्व स्पष्ट करा. [7]
ब) प्रकल्प-समन्वय व नियंत्रणाचे महत्त्व स्पष्ट करा. [7]
- प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) उद्योजकता विकासामधील समस्या.
ब) साहस भांडवल.
क) प्रकल्प मूल्यमापन आढावा तंत्र.
ड) शिक्षणातील उद्योजकता.



Total No. of Questions : 4]

SEAT No. :

P4390

[5359] - 314

[Total No. of Pages : 2

M.Com. (Part - II)

BUSINESS ADMINISTRATION

Organisational Behaviour

(2013 Pattern) (Semester - III) (Special Paper - VI) (Group - D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Organisational Behaviour? Explain the models of Organisational Behaviour. **[14]**

OR

Explain the theoretical and conceptual framework for the study of Organisational Behaviour. **[14]**

Q2) Define the term 'Organisational Culture'. Discuss how culture can be created and maintained in an Organisation. **[14]**

OR

What is Job Satisfaction? Explain the consequences of Job Satisfaction. **[14]**

Q3) a) Explain the process of Impression Management. **[7]**
b) What measures should be taken to change the attitude? **[7]**

OR

a) Why Emotional Intelligence is important at work? **[7]**
b) State and explain the causes of stress. **[7]**

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

- a) Types of Conflict.
- b) Work Life Balance.
- c) Importance of team building.
- d) Role of Information Technology in Organisation.



P.T.O.

Total No. of Questions : 4]

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[5359] - 314

M.Com. (Part - II)

BUSINESS ADMINISTRATION

Organisational Behaviour

(2013 Pattern) (Semester - III) (Special Paper - VI) (Group - D)

(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 पाहावी.

-
- प्र.1) संघटनात्मक वर्तन म्हणजे काय? संघटनात्मक वर्तनाची प्रारूपे स्पष्ट करा. [14]
किंवा
संघटनात्मक वर्तनाच्या अभ्यासाच्या सैद्धांतील आणि संकल्पनात्मक चौकटी स्पष्ट करा. [14]
- प्र.2) संघटनात्मक संस्कृती या संकल्पनेची व्याख्या करा. व्यावसायिक संस्थामध्ये कार्यसंस्कृती कशी निर्माण करता येईल व टिकविता येईल यावर चर्चा करा. [14]
किंवा
कार्यसमाधान म्हणजे काय? कार्यसमाधानाचे परिणाम स्पष्ट करा. [14]
- प्र.3) अ) प्रभाव व्यवस्थापनाची प्रक्रिया स्पष्ट करा. [7]
ब) प्रवृत्तीमध्ये बदल घडवून आणण्यासाठी कोणती उपाययोजना केली पाहिजे? [7]
किंवा
अ) कामाच्या ठिकाणी भावनिक बुद्धीमत्ता महत्त्वपूर्ण का ठरते? [7]
ब) ताणतणावाची कारणे सांगा व स्पष्ट करा. [7]
- प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) संघर्षाचे प्रकार.
ब) कार्य-जीवन संतुलन.
क) संघ बांधणीचे महत्त्व.
ड) संघटनेतील माहिती तंत्रज्ञानाची भूमिका.

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Total No. of Questions : 4]

SEAT No. :

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[5359]-315

[Total No. of Pages : 4

M.Com. - II

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation - Norms and Practices

(2013 Pattern) (Semester - III) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is International Trade Organization? Explain the International Economics relations before and after the Second World War. **[14]**

OR

Explain a Historical overview of GATT to WTO. **[14]**

Q2) Explain the basic principles, objectives and functions of WTO trading system. **[14]**

OR

What do you know about WTO accession? State the Current status of individual accession. **[14]**

Q3) a) Explain the Schedule of Concessions (Art-II) as per GATT 1994. **[7]**

b) Explain the Anti-dumping agreements. (Art-VI) as per GATT 1994? **[7]**

OR

a) What are the Elements of dispute settlement as per WTO dispute settlement mechanism? **[7]**

b) Explain the establishment of panels and there terms of references of panels dispute settlement mechanism. **[7]**

P.T.O.

Q4) Write short notes. (any two)

[8]

- a) Structure of WTO.
- b) International trade and human rights.
- c) Functions of panels as per WTO dispute settlement mechanism.
- d) Developing countries and WTO.



Total No. of Questions : 4]

P4391

[5359]-315

M.Com. - II

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation - Norms and Practices

(2013 Pattern) (Semester - III) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50

- सूचना :-
- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
 - 2) सर्व प्रश्नांचे गुण उजव्या बाजूस आहेत.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्र.1) आंतरराष्ट्रीय व्यापार संघटना म्हणजे काय? दुसऱ्या महायुद्धापूर्वीची व त्यानंतरचे आंतरराष्ट्रीय आर्थिक संबंध स्पष्ट करा. [14]

किंवा

गॅट (GATT) ची जागतिक व्यापार संघटनेपर्यंतची ऐतिहासिक पार्श्वभूमी स्पष्ट करा. [14]

प्र.2) जागतिक व्यापार संघटनेची व्यापार पद्धती विषयक मूलतत्वे, उद्दिष्टे व कार्ये स्पष्ट करा. [14]

किंवा

जागतिक व्यापार संघटनेच्या अधिकाराबाबत आपणास काय माहित आहे? वैयक्तिक अधिकारप्राप्तीबाबत सद्स्थास्थिती सांगा. [14]

प्र.3) अ) गॅट (GATT) कायदा 1994 अंतर्गत असणाऱ्या परिशिष्ट दोन मधील सवलती स्पष्ट करा. [7]

ब) गॅट (GATT) कायदा 1994 अंतर्गत असणाऱ्या परिशिष्ट सहा प्रमाणे अँटी डंपिंग कराराच्या तरतूदी स्पष्ट करा. [7]

किंवा

अ) जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धती मधील घटक स्पष्ट करा. [7]

ब) जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धती मधील पंचांचा गट (पॅनल) तयार करण्याची पद्धती व त्यासाठी वापरण्यात येणाऱ्या शर्ती (टर्मस अँड रेफरन्सेस) स्पष्ट करा. [7]

प्र.4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) जागतिक व्यापार संघटनेची रचना.
- ब) आंतरराष्ट्रीय व्यापार व मानवाधिकार.
- क) जागतिक व्यापार संघटने अंतर्गत येणारे पंचांचे (पॅनेल) अधिकार.
- ड) विकसनशिल देश आणि जागतिक व्यापार संघटना.



Total No. of Questions : 4]

SEAT No. :

P4392

[5359]-316

[Total No. of Pages : 4

M. Com. - II

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative and Rural Banking System

(2013 Pattern) (Semester - III) (Credit System)

(Special Paper-VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the eligibility criterians and procedure of disbursement of crop loan.
[14]

OR

Describe the present situation of NPA in co-operative banking in India.

Q2) Critically examine the performance of Maharashtra state co-operative bank.[14]

OR

Describe the functions and working of Maharashtra state co-operative bank.

Q3) Give a brief outline of refinancing by NABARD to co-operatives since 1991.
[14]

OR

Evaluate the role of NABARD in co-operative credit since 1991.

P.T.O.

Q4) Write short notes on: (any two).

[8]

- a) Organisation of NABARD.
- b) Objectives of National Federation of state co-operative Banks.
- c) Kisan credit card.
- d) Functions of MSC Bank.



Total No. of Questions : 4]

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[5359]-316

M. Com. - II

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative and Rural Banking System

(2013 Pattern) (Semester - III) (Credit System)

(Special Paper-VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) पिक कर्ज पात्रतेचे निकष आणि कर्जवाटपाची प्रक्रिया स्पष्ट करा.

[14]

किंवा

भारतातील सहकारी बँकामधील निष्क्रिय मालमत्तेच्या सद्यास्थितीचे वर्णन करा.

प्र.2) महाराष्ट्र राज्य सहकारी बँकेच्या कामगिरीचे टिकात्मक परिक्षण करा.

[14]

किंवा

महाराष्ट्र राज्य सहकारी बँकेची कार्ये व कार्यपद्धतीचे वर्णन करा.

प्र.3) 1991 पासून नाबार्डकडून सहकारी संख्यांना झालेल्या पुनर्वित्त पुरवण्याचे थोडक्यात रूपरेषा द्या. [14]

किंवा

1991 पासून सहकारी पतपुरवठ्यातील नाबार्डच्या भूमिकेचे मुल्यमापन करा.

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) नाबार्डचे संघटन.
- ब) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दिष्टे.
- क) किसान क्रेडीट कार्ड.
- ड) महाराष्ट्र राज्य सहकारी बँकेची कामे.



Total No. of Questions : 4]

SEAT No. :

P4393

[5359]-317

[Total No. of Pages : 4

M. Com.

ADVANCED BANKING AND FINANCE

International Finance (Group - G)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is International Banking? Explain any three types of International Banking Offices. **[14]**

OR

What is International Money Market? Explain the instruments of International Money Market. **[14]**

Q2) What is Floating Rate System? What are the Advantages and Disadvantages of Floating Rate System. **[14]**

OR

What is American Depositary Receipt (ADR) and Global Depositary Receipt (GDR)? Explain the procedure of issue of American Depositary Receipt (ADR) and Global Depositary Receipt (GDR). **[14]**

Q3) a) Explain the objectives of International Bank for Reconstruction and Development (IBRD). **[7]**

b) Explain the functions of International Finance Corporation (IFC). **[7]**

OR

P.T.O.

- a) Explain the types of currency pegging. [7]
- b) Explain the concept of convertible and Non convertible currency. [7]

Q4) Write short Notes on: (Any Two) [8]

- a) Growth of International Banking.
- b) BRICS.
- c) Global Bonds.
- d) Bank for International Settlements.



Total No. of Questions : 4]

P4393

[5359]-317

M. Com.

ADVANCED BANKING AND FINANCE

International Finance (Group - G)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) आंतरराष्ट्रीय बँकींग म्हणजे काय ? आंतरराष्ट्रीय बँकींग कार्यालयांचे कोणतेही तीन प्रकार स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय नाणेबाजार म्हणजे काय ? आंतरराष्ट्रीय नाणेबाजाराची विविध साधने स्पष्ट करा. [14]

प्र.2) बदलता दर पद्धती म्हणजे काय ? बदलत्या दर पद्धतीचे फायदे आणि तोटे कोणते ? [14]

किंवा

अमेरिकन डिपॉझिटरी रिसिप्ट आणि ग्लोबल डिपॉझिटरी रिसिप्ट म्हणजे काय ? अमेरिकन डिपॉझिटरी रिसिप्ट आणि ग्लोबल डिपॉझिटरी रिसिप्ट च्या प्रचालनाची प्रक्रिया स्पष्ट करा. [14]

प्र.3) अ) आंतरराष्ट्रीय पुनर्रचना आणि विकास बँकेची उद्दिष्टे स्पष्ट करा. [7]

ब) आंतरराष्ट्रीय वित्त महामंडळाची कार्ये स्पष्ट करा. [7]

किंवा

अ) चलन पेगींग चे प्रकार स्पष्ट करा. [7]

ब) परिवर्तनीय आणि अपरिवर्तनीय चलनाची संकल्पना स्पष्ट करा. [7]

प्र.4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) आंतरराष्ट्रीय बँकींगची वाढ.
- ब) ब्रिक्स (BRICS).
- क) ग्लोबल बाँडस.
- ड) आंतरराष्ट्रीय सेटलमेंटस् बँकेची कार्ये.



Total No. of Questions : 4]

SEAT No. :

P4394

[5359]-318

[Total No. of Pages : 4

M. Com.

ADVANCED MARKETING

Marketing Research (318)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Marketing Research? Explain the Ethics in Marketing Research. [14]

OR

What do you know about Market Information? Enumerate the various sources of collecting Market Information. **[14]**

Q2) Define Hypothesis. Explain in detail the characteristics of Good Hypothesis. [14]

OR

What do you know about MDSS? (Marketing Decision Support System) Explain the significance of MDSS. **[14]**

Q3) a) State the Role of Marketing Research in Marketing. [7]

b) Explain the Importance of Web based Marketing Research. **[7]**

OR

a) Explain the scope of MDSS (Marketing Decision Support System). **[7]**

b) State the factors involved in Marketing Research. **[7]**

P.T.O.

Q4) Write short Notes: (Any Two)

[8]

- a) Cluster Analysis.
- b) Consumer Marketing Research.
- c) Data Collection Techniques.
- d) Viewership Surveys.



Total No. of Questions : 4]

P4394

[5359]-318

M. Com.

ADVANCED MARKETING

Marketing Research (318)

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

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 50

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) उजवी कडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) संदर्भसाठी मूळ इंग्रजी प्रश्न पत्रिका पाहावी.

प्र.1) विपणन संशोधनाची व्याख्या सांगा ? विपणन संशोधनामधील नीतीतत्वे स्पष्ट करा. [14]

किंवा

बाजारपेठ माहिती बदल आपण काय जाणता ? बाजारपेठ माहिती संकलित करण्याचे विविध मार्ग विशद करा. [14]

प्र.2) गृहीत तथ्य (गृहित अनुमान) ची व्याख्या सांगा ? चांगल्या गृहीत तथ्याची वैशिष्ट्ये सविस्तर स्पष्ट करा. [14]

किंवा

विपणन-निर्णयात्न पाठबळ देणारी पद्धत (MDSS) या बद्दल आपण काय जाणता ? विपणन-निर्णयात्न पाठबळ देणाऱ्या पद्धतीचे महत्व स्पष्ट करा. [14]

प्र.3) अ) विपणनामध्ये विपणन-संशोधनाची असलेली भूमिका सांगा. [7]

ब) वेबनिहाय-वेबवर आधारीन विपणन संशोधनाचे महत्व स्पष्ट करा. [7]

किंवा

अ) विपणन-निर्णयात्न पाठबळ देणाऱ्या पद्धतीची (MDSS) व्याप्ती स्पष्ट करा. [7]

ब) विपणन-संशोधनामध्ये समाविष्ट असलेले घटक सांगा. [7]

प्र.4)टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) समूह-विश्लेषण.
- ब) ग्राहक विपणन संशोधन.
- क) माहिती संकलित करण्याची तत्वे (Techniques).
- ड) अवलोकनार्थ पाहणी.



Total No. of Questions : 4]

SEAT No. :

P4395

[5359]-401

[Total No. of Pages : 2

M.Com. (Semester-IV)

CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Compulsory) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the merits & demerits of equity shares & preference shares. **[14]**

OR

What is 'Stock Exchange'? Explain the functions of Stock Exchange. **[14]**

Q2) Give the meaning of Financial Services. Explain the importance & scope of financial services. **[14]**

OR

Explain in detail the establishment and functions of SEBI. **[14]**

Q3) a) State the characteristics of Capital Market. **[7]**

b) Explain the objectives of secondary market. **[7]**

OR

a) Explain the meaning & need of Credit Rating. **[7]**

b) Explain the powers of SEBI. **[7]**

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

a) Innovative Debt Instruments.

b) National Stock Exchange

c) Portfolio Management.

d) Background of Establishment of SEBI.



P.T.O.

Total No. of Questions : 4]

P4395

[5359]-401

M.Com. (Semester-IV)

CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Compulsory) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

प्र.1) समहक्क भाग आणि अग्रहक्काचे भाग यांचे फायदे तोटे स्पष्ट करा. [14]

किंवा

रोखे बाजार म्हणजे काय? रोखे बाजाराची कार्ये स्पष्ट करा. [14]

प्र.2) वित्तीय सेवांचा अर्थ सांगा. वित्तीय सेवांचे महत्व आणि व्याप्ती स्पष्ट करा. [14]

किंवा

सेबीची स्थापना आणि कार्ये सविस्तर स्पष्ट करा. [14]

प्र.3) अ) भांडवल बाजाराची वैशिष्टे सांगा. [7]

ब) दुय्यम बाजाराची उद्दिष्टे स्पष्ट करा. [7]

किंवा

अ) पतमुल्यांकनाचा अर्थ आणि गरज स्पष्ट करा. [7]

ब) सेबीचे अधिकार स्पष्ट करा. [7]

प्र.4) टिपा लिहा. (कोणत्याही दोन) : [8]

अ) नाविण्यपूर्ण कर्ज साधने

ब) राष्ट्रीय रोखे बाजार

क) रोखे संग्रह व्यवस्थापन

ड) सेबीच्या स्थापनेमागील पार्श्वभूमी



Total No. of Questions : 4]

SEAT No. :

P4396

[5359]-402

[Total No. of Pages : 4

M. Com. - II

**402 - A : INDUSTRIAL ECONOMIC ENVIRONMENT
(2013 Pattern) (Semester - IV) (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) *Answer should be precise and to the point.*

Q1) Explain the Internal and External sources of Industrial Finance. **[14]**

OR

Explain the Export and Import policy in India since 1991. **[14]**

Q2) Explain the concept of Special Economic Zones (SEZ). What are the problems of Special Economic Zones in India? **[14]**

OR

What is Globalization? Explain the effects of Globalization on Indian Industry. **[14]**

Q3) a) Explain the major Environmental issues in the process of Industrialization. **[7]**

b) Explain the future prospects of IT industry. **[7]**

OR

a) Explain the concept of privatization. **[7]**

b) Explain the causes of Industrial disputes. **[7]**

P.T.O.

Q4) Write short Notes: (any two)

[8]

- a) Functions of Industrial Finance.
- b) Concept of Liberalization.
- c) Environmental Policy.
- d) Labour Policy Reforms.



Total No. of Questions : 4]

P4396

[5359]-402

M. Com. - II

402 - A : INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern) (Semester - IV) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
 - 2) उजवी कडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) उत्तरे नेमकी आणि मुद्दे सुद असावीत.
 - 4) संदर्भसाठी मूळ इंग्रजी प्रश्न पत्रिका पाहावी.
-

प्र.1) औद्योगिक वित्तपुरवठ्याचे अंतर्गत आणि बाह्य स्रोत स्पष्ट करा. [14]

किंवा

भारताचे 1991 पासूनचे निर्यात आणि आयात धोरण स्पष्ट करा. [14]

प्र.2) विशेष आर्थिक क्षेत्र ही संकल्पना स्पष्ट करा. भारतातील विशेष आर्थिक क्षेत्राच्या समस्या कोणत्या? [14]

किंवा

जागतिकीकरण म्हणजे काय? जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा. [14]

प्र.3) अ) औद्योगिकीकरणाच्या प्रक्रियेतील पर्यावरणाच्या प्रमुख समस्या स्पष्ट करा. [7]

ब) माहिती-तंत्रज्ञान उद्योगाचे भवितव्य स्पष्ट करा. [7]

किंवा

अ) खाजगीकरणाची संकल्पना स्पष्ट करा. [7]

ब) औद्योगिक कलहाची कारणे स्पष्ट करा. [7]

प्र.4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) औद्योगिक वित्त पुरवठ्याची कार्ये.
- ब) उदारीकरणाची संकल्पना.
- क) पर्यावरण विषयक धोरण.
- ड) कामगार धोरण सुधारणा.



Total No. of Questions : 4]

SEAT No. :

P5260

[Total No. of Pages : 2

[5359]-404

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

ADVANCED ACCOUNTING AND TAXATION (Special Paper - VII)

Recent Advances in Accounting, Taxation and Auditing

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by Corporate Governance? Explain the Corporate Governance Compliance by Companies. **[14]**

OR

What are the provisions in Clause 49 of listing agreement in respect of Audit Committee?

Q2) What is meant by Carbon Credit? Explain the Accounting and Taxation aspect of Carbon Credit. **[14]**

OR

What do you meant by Goods and Service Tax? Which Central and State Taxes to be subsumed under Goods and Service Tax.

Q3) Explain :

- a) Explain the various provisions of IFRS. **[7]**
- b) Objectives of Environmental Accounting. **[7]**

OR

- a) Accounting for Intellectual Property Right.
- b) Objectives of Creative Accounting.

P.T.O.

Q4) Write a short notes. (any two)

[8]

- a) Forensic Accounting
- b) Techniques of Inflation Accounting
- c) Nature of Financial Statement
- d) National Voluntary Guidelines



Total No. of Questions :4]

SEAT No. :

P4398

[Total No. of Pages :2

[5359] - 405

M.Com. - II

ADVANCED COST ACCOUNTING & COST SYSTEM

Recent Advances in Cost Auditing and Cost System

(2013 Pattern) (Semester - IV) (Spl. Paper - VII)

(CBCS) (Regular)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) What is VAT Audit? Explain the methods, applications and scope of VAT Audit. **[14]**

OR

Explain in detail the methodology of implementation of ERP.

Q2) State the scope and objective of Cost Accounting Standards Direct Expenses (10), Administrative Overheads (11) and Repairs and Maintenance Cost (12). **[14]**

OR

Explain the concept, scope and importance of six sigma.

Q3) Answer in brief:

- a) Explain the Quality Management Methods Used in six sigma. **[7]**
- b) What are the advantages & disadvantages of ERP. **[7]**

OR

- c) What are the problems in Productivity Audit? **[7]**
- d) Write a note on cover story published in July 2016 in the Management Accountant Journal on "Achieving Business Excellence. Through six sigma "Written by CMA Dr. M. Govindrajan. **[7]**

P.T.O.

Q4) Write short notes (Any Two).

[8]

- a) E-Costing.
- b) Criticism on six sigma.
- c) Areas of Excise Audit.
- d) Cost Accounting Standard on Cost of Service Cost Centre.



Total No. of Questions : 4]

SEAT No. :

P5259

[Total No. of Pages : 4

[5359] - 406

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

BUSINESS PRACTICES AND ENVIRONMENT

**Recent Advances in Business Practices and Environment
(2013 Pattern) (Special Paper - VII) (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) Review the Retail Policy of Government of Maharashtra. **[14]**

OR

Critically examine the Industrial Investment & infrastructure development policy of Government of Maharashtra.

Q2) Explain the scheme of Development of micro, small & medium enterprises. **[14]**

OR

Define the term 'Self Help Group'. Explain the evolution, nature & scope of Self Help Group.

Q3) a) What is 'Environment Audit'? Explain in detail the types of Environment audit. **[7]**

OR

- a) Write a note on corporate governance.
- b) Explain the cluster approach for Development. **[7]**

OR

- b) State the importance of Rajeev Gandhi Udyami Mitra Scheme (RGUMS)

P.T.O.

Q4) Write short notes: (Any Two)

[8]

- a) Corporate Discloser
- b) Nature and scope of BPL.
- c) Gram Udyog Vasahat
- d) Limitations of Environment Audit.



Total No. of Questions : 4]

P5259

[5359] - 406

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

BUSINESS PRACTICES AND ENVIRONMENT

**Recent Advances in Business Practices and Environment
(2013 Pattern) (Special Paper - VII) (Group - C) (Credit System)
(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गूण : 50

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

प्रश्न 1) महाराष्ट्र शासनाच्या किरकोळ व्यापार धोरणाचा आढावा घ्या.

[14]

किंवा

महाराष्ट्र सरकारच्या औद्योगिक, गुंतवणूक आणि पायाभूत सुविधा विकास (Infrastructure) धोरणाचे टिकात्मक परीक्षण करा.

प्रश्न 2) लघुत्तम, लघु आणि मध्यम उद्योगांच्या विकासाची योजना स्पष्ट करा.

[14]

किंवा

‘स्व-मदत गट’ या संकल्पनेची व्याख्या द्या. स्व-मदत गटाची उत्क्रांती, स्वरूप आणि व्याप्ती स्पष्ट करा.

प्रश्न 3) अ) ‘पर्यावरणीय अंकेक्षण’ म्हणजे काय? पर्यावरणीय अंकेक्षणाचे प्रकार सविस्तर स्पष्ट करा.

[7]

किंवा

अ) कार्पोरेट प्रशासनावर टिप लिहा.

ब) विकासासाठीचा समुच्चय दृष्टीकोण स्पष्ट करा.

[7]

किंवा

ब) राजीव गांधी उद्यमी मित्र सेवा योजनेचे महत्व सांगा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) प्रमंडलीय प्रगतीकरण
- ब) दारिद्र्य रेषेखालील लोक - स्वरूप आणि व्याप्ती
- क) ग्राम उद्योग वसाहत
- ड) पर्यावरणीय अंकेक्षणाच्या मर्यादा



Total No. of Questions : 4]

SEAT No. :

P4399

[5359]-407

[Total No. of Pages : 2

M.Com. - II

RECENT ADVANCES IN BUSINESS ADMINISTRATION

Business Administration

(2013 Pattern) (Semester - IV) (Credit System)

(Special Paper - VII) (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) Explain the approaches towards Managing Change. **[14]**

OR

Explain Five's system of quality Management. **[14]**

Q2) Explain role and importance of Acquisition and Mergers. **[14]**

OR

Explain steps in Innovation Management. **[14]**

Q3) a) Explain the significance of Change Management. **[7]**

b) Explain Six Sigma Techniques. **[7]**

OR

a) Explain the significance of Global Management System. **[7]**

b) Explain the techniques of Turnaround Management. **[7]**

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

- a) Futuristic approach.
- b) Enterprise Resource Planning (ERP).
- c) Cross-Cultural Management.
- d) Advantages of Innovation.



P.T.O.

Total No. of Questions : 4]

P4399

[5359]-407

M.Com. - II

RECENT ADVANCES IN BUSINESS ADMINISTRATION

Business Administration

(2013 Pattern) (Semester - IV) (Credit System)

(Special Paper - VII) (Group - F)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 50

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

-
- प्र.1) बदलाच्या व्यवस्थापनाकडे पहाण्याचे दृष्टीकोन स्पष्ट करा. [14]
किंवा
गुणवत्ता व्यवस्थापनाची पाच एस् (5s) प्रणाली स्पष्ट करा. [14]
- प्र.2) उद्योगामधील ताब्याची व विलिनीकरणाची भूमिका व त्यांचे महत्त्व स्पष्ट करा. [14]
किंवा
नाविन्यपूर्ण कल्पनांच्या व्यवस्थापनामधील पायऱ्या स्पष्ट करा. [14]
- प्र.3) अ) बदलाच्या व्यवस्थापनाचे महत्त्व स्पष्ट करा. [7]
ब) सिक्स सिग्मा तंत्रे स्पष्ट करा. [7]
किंवा
अ) जागतिक व्यवस्थापन प्रणाली चे महत्त्व स्पष्ट करा. [7]
ब) पुनरुज्जीवन व्यवस्थापनाची तंत्रे स्पष्ट करा. [7]
- प्र.4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) फ्युच्युरिस्टिक दृष्टीकोन.
ब) ऍटरप्राईस रिसोर्स प्लॅनिंग.
क) आंतर संस्कृती व्यवस्थापन.
ड) नाविन्यपूर्ण कल्पनांचे फायदे.



Total No. of Questions : 4]

SEAT No. :

P4400

[5359]-409

[Total No. of Pages : 4

M. Com.

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-Operation and Rural Development

(2013 Pattern) (Semester - IV) (Part-II) (4681) (Special Paper - VII)

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 of sick co-operative units in India.

[14]

OR

Explain the principles of co-operative in India.

Q2) What has been the impact of globalisation on the co-operatives? Explain. **[14]**

OR

What are the problems of marketing self-help group products? Explain.

Q3) Explain the role of Government relating to rural distress.

[14]

OR

Explain the various causes of farmer's suicides in India.

P.T.O.

Q4) Write short notes: (any two).

[08]

- a) New Management Techniques in co-operation.
- b) Six Sigma techniques.
- c) Performance of Self-Help Group.
- d) Self-sustaining rural development.



Total No. of Questions : 4]

P4400

[5359]-409

M. Com.

CO-OPERATION AND RURAL DEVELOPMENT

**Recent Advances in Co-Operation and Rural Development
(2013 Pattern) (Semester - IV) (Part-II) (4681) (Special Paper - VII)
(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) भारतातील आजारी सहकारी संस्थांच्या समस्या स्पष्ट करा.

[14]

किंवा

भारतातील सहकाराची तत्वे स्पष्ट करा.

प्र.2) जागतिकीकरणाचा सहकारी संस्थांवर कसा परिणाम झाला आहे.? स्पष्ट करा.

[14]

किंवा

स्वयं सहाय्यता गट निर्मित उत्पादनांच्या विपणनाच्या कोणत्या समस्या आहेत.? स्पष्ट करा.

प्र.3) ग्रामीण क्लेश (दुःख) दूर करण्यासंबंधी शासनाची भूमिका स्पष्ट करा.

[14]

किंवा

भारतातील शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे स्पष्ट करा.

प्र.4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) सहकारातील व्यवस्थापनाची नविन तंत्रे.
- ब) सिक्स सिगमा तंत्र.
- क) स्वयं सहाय्य गटाची कामगिरी.
- ड) स्वयं निर्भर ग्रामीण विकास.



Total No. of Questions : 4]

SEAT No. :

P4401

[5359]-410

[Total No. of Pages : 4

M. Com. - II

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance in India

(2013 Pattern) (Semester - IV) (Credit System)

(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) Explain in detail the Banking Ombudsman scheme 2006 with reference to -

[14]

- a) Ground of complaint.
- b) Procedure for filing complaint

OR

Citing some new schemes of the Government of India explain the concept of financial inclusion and its benefits.

[14]

Q2) Explain the tools available with banks to manager their NPAs with special reference to -

[14]

- a) Corporate debt restructuring.
- b) Asset reconstruction company.

OR

What do you understand by listing of securities? Explain in detail the process of listing and relisting of a delisted company. Why do you think could a company be delisted?

[14]

P.T.O.

Q3) a) Compare Commercial paper with Certificate of Deposits with reference to following- [7]

- i) Who can issue?
- ii) Optimum issuance limits in terms of amount of money.
- iii) Reserve requirements.
- iv) Minimum face value of the instrument.
- v) Eligibility to issue.
- vi) Form of issuance and mode of issuance.

OR

- a) What is treasury bill? Explain how treasury bills could also be a source of money supply. [7]
- b) Explain in detail the Repo with reference to the following: [7]
 - i) Meaning.
 - ii) Operation.
 - iii) Margin requirements and Eligible securities.
 - iv) Who can participate and the minimum bid size?

OR

- b) What is Reverse Book Building? Explain its process? [7]

Q4) Write Note on: (Any Two) [8]

- a) Micro finance and banks.
- b) Real Time Gross Settlement.
- c) Circuit Breakers.
- d) The Interconnected Stock Exchange of India.



Total No. of Questions : 4]

P4401

[5359]-410

M. Com. - II

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance in India

(2013 Pattern) (Semester - IV) (Credit System)

(Special Paper - VII) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) उजवीकडील अंक गुण दर्शवितात.
 - 3) संदर्भसाठी मूळ अंग्रजी प्रश्न पत्रिका पाहावी.

प्र.1) बँकिंग लोकपाल योजना, 2006 खालील बाबींना अनुसरून सविस्तर स्पष्ट करा.

[14]

- अ) तक्रारीचा आधार.
- ब) तक्रार नोंदविण्याची पद्धत.

किंवा

भारत सरकारच्या काही नवीन योजनांचा उल्लेख करून वित्तीय समावेश ही संकल्पना व त्याचे फायदे स्पष्ट करा.

[14]

प्र.2) बैकांकडे उपलब्ध असलेल्या निष्क्रिय मालमत्ता व्यवस्थापनाची साधने खालील बाबींना अनुसरून स्पष्ट करा.

[14]

- अ) निगमांच्या कर्जाची पुनर्संरचना.
- ब) मत्ता पुनर्बंधणी कंपनी.

किंवा

रोख्यांची नोंदणी याने तुम्हाला काय अर्थ बोध होतो? रोख्यांची नोंदणी व नोंदणी रद्द झालेल्या रोख्यांची पुनर्नोंदणी यांची प्रक्रिया स्पष्ट करा. एखाद्या कंपनीच्या रोख्यांची नोंदणी रद्द का होऊ शकते? [14]

प्र.3) अ) व्यापार पत्र आणि ठेव प्रमाणपत्र यांची तुलना खालील बाबींना अनुसरून करा. [7]

- i) निर्गमन करणारा.
- ii) निर्गमनाची कमाल रक्कम.
- iii) त्यावरील रोख राखीव प्रमाणाची गरज.
- iv) किमान दर्शनी मूल्य.
- v) निर्गमनासाठीची पात्रता.
- vi) निर्गमनाची पद्धत आणि मार्ग.

किंवा

अ) राजकोषिय पत्र म्हणजे काय? राजकोषिय पत्र हे चलननिर्मितीचे स्रोत कसे ठरू शकते ते स्पष्ट करा. [7]

ब) रेपो खालील बाबींना अनुसरून सविस्तर स्पष्ट करा. [7]

- i) अर्थ.
- ii) कार्य प्रणाली.
- iii) त्यासाठी गाळ्याची-गरज आणि पात्र रोखे.
- iv) या व्यवहारात कोण सहभागी होऊ शकते आणि बोलीचा कमीत कमी आकार.

किंवा

ब) प्रति-पुस्तक बांधणी म्हणजे काय? त्याची प्रक्रिया स्पष्ट करा. [7]

प्र.4) टीपा लिहा. (कोणत्याही दोन) [8]

- अ) बँका आणि सुक्ष्म वित्त.
- ब) रिअल टाईम ग्रॅस सेटलमेंट.
- क) सर्किट ब्रेकर्स.
- ड) द ईंटरकनेक्टेड स्टॉक एक्सचेंजेस् ऑफ इंडिया.



Total No. of Questions : 4]

SEAT No. :

P4402

[5359]-411

[Total No. of Pages : 4

M. Com.

ADVANCE MARKETING

Recent Advances in Marketing

(2013 Pattern) (Semester - IV) (Part-II) (Credit System)

(Special Paper - VII) (4881)

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 types of marketing strategy. [14]

OR

What is sustainable Marketing? Explain the importance of sustainable Marketing. [14]

Q2) Distinguish between Global and Local Marketing strategies. [14]

OR

Explain the advantages and disadvantages of allowing Foreign Direct Investment in Multi-brand in India. [14]

Q3) a) Explain the concept of Digital Marketing. [7]

b) Explain the concept of Single Brand Retail. [7]

OR

a) Explain the elements of Marketing Strategy. [7]

b) Explain the concept of Sustainable Development. [7]

P.T.O.

Q4) Write Short Notes on: (Any Two)

[8]

- a) Media Planning.
- b) E-Commerce.
- c) Retailing.
- d) Social Audit.



Total No. of Questions : 4]

P4402

[5359]-411

M. Com.

ADVANCE MARKETING

Recent Advances in Marketing

(2013 Pattern) (Semester - IV) (Part-II) (Credit System)

(Special Paper - VII) (4881)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) उजवी कडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) संदर्भसाठी मूळ इंग्रजी प्रश्न पत्रिका पाहावी.

प्र.1) विपणनाच्या व्यूहचरनेचे प्रकार स्पष्ट करा.

[14]

किंवा

शाश्वत विपणन म्हणजे काय? शाश्वत विपणनाचे महत्त्व स्पष्ट करा.

[14]

प्र.2) जागतिक विरूद्ध व स्थानिक विपणन व्यूहचरना यामधील फरक स्पष्ट करा.

[14]

किंवा

भारतामध्ये मल्टी ब्रॅन्ड रिटेल क्षेत्रात परकीय थेट गुंतवणूकीला मान्यता देण्याचे फायदे आणि तोटे स्पष्ट करा.

[14]

प्र.3) अ) 'डिजिटल मार्केटिंग' संकल्पना स्पष्ट करा.

[7]

ब) 'सिंगल ब्रॅन्ड रिटेल' याची संकल्पना स्पष्ट करा.

[7]

किंवा

अ) विपणन व्यूहचरनेचे घटक स्पष्ट करा.

[7]

ब) शाश्वत विकासाची संकल्पना स्पष्ट करा.

प्र.4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) माध्यम नियोजन.
- ब) ई-कॉमर्स.
- क) रिटेलिंग.
- ड) सामाजिक माध्यम लेखापरीक्षण.

