

Total No. of Questions : 5]

SEAT No. :

**P351**

[Total No. of Pages : 4

**[5358]-3001**

**T.Y. B.Com.**

**BUSINESS REGULATORY FRAMEWORK (M.Law)  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define the terms 'Consent' and 'Free Consent'. Explain the factors affecting free consent. **[16]**

**Q2)** 'A seller cannot convey a better title to the buyer than he himself has' Discuss this rule with exceptions. **[16]**

OR

Explain the characteristics of 'Partnership Firm'. Distinguish between 'Partnership Firm' and 'Limited Liability Partnership'.

- Q3)** a) Explain the following concepts. **[8]**
- i) Complaint
  - ii) Defect in Goods and Deficiency in Services.
  - iii) Unfair Trade Practices.
  - iv) Services
- b) What is 'Trade Marks'? Explain the kinds of Trade Mark. **[8]**

OR

- a) Explain the Composition and Jurisdiction of National Commission. (As per Consumer Protection Act 1986).
- b) Explain the role and programmes of World Intellectual Property Organisation (WIPO).

**P.T.O.**

**Q4)** What is 'Negotiable Instruments'? Distinguish between Bill of Exchange and Cheque. **[16]**

**Q5)** Write short notes (any two) : **[16]**

- a) Void Agreement.
- b) Meaning and Importance of E-commerce.
- c) Characteristics of Copyright.
- d) Procedure of Arbitration.



Total No. of Questions : 5]

P351

[5358]-3001

T.Y. B.Com.

व्यवसाय नियमन संरचना (M.Law)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'संमंती' व 'मुक्त संमंती' या संकल्पनांची व्याख्या द्या. मुक्त संमंतीवर परिणाम करणारे घटक स्पष्ट करा. [16]

प्रश्न 2) "कोणताही विक्रेता आपल्या हक्कापेक्षा अधिक अधिकार खरेदीदाराला हस्तांतरीत करू शकत नाही" या नियमाची अपवादासहित चर्चा करा. [16]

किंवा

भागीदारी संस्थेची वैशिष्ट्ये स्पष्ट करा. 'भागीदारी संस्था' व 'मर्यादित दायित्व भागीदारी' यातील फरक स्पष्ट करा.

प्रश्न 3) अ) खालील संकल्पना स्पष्ट करा. [8]

- तक्रार
- वस्तुतील दोष आणि कमतरता
- अनुचित व्यापार पद्धती
- सेवा

ब) व्यापारी चिन्ह म्हणजे काय? व्यापारी चिन्हाचे प्रकार स्पष्ट करा. [8]

किंवा

अ) ग्राहक संरक्षण कायद्यान्वये राष्ट्रीय आयोगाची रचना आणि अधिकार कक्षा स्पष्ट करा. (कायदा 1986 च्या ग्राहक संरक्षणाच्या अनुसार)

ब) जागतिक बौद्धिक संपदा संघटनेची भूमिका व कार्यक्रम स्पष्ट करा.

प्रश्न 4) चलनक्षम दत्ताऐवज म्हणजे काय? हुंडी आणि धनादेश यातील फरक स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणतेही दोन) [16]

अ) व्यर्थ ठराव

ब) ई-कॉमर्सचे अर्थ व महत्व

क) कॉपी राईटची (लेखाधिकार) वैशिष्ट्ये

ड) लवादाची कार्यपद्धती



Total No. of Questions : 4]

SEAT No. :

P352

[Total No. of Pages : 8

[5358]-3002

T.Y. B.Com.

ADVANCED ACCOUNTING

(2013 Pattern) (Regular)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

**Q1) A)** State whether the following statements are True or False. If false, give correct statement (any 5) : **[10]**

- i) Accounting standard-7 stands for cash flow statements.
- ii) A scheduled Bank has to maintain cash reserve ratio to 33% of its deposits.
- iii) Loss of profit is a direct loss.
- iv) Co-operative societies are required to prepare its final Accounts in form 'S'.
- v) Filing of income tax return is the responsibility of the employer.
- vi) Dependent Branches can purchase goods from the local market.
- vii) Standard current ratio is 1 : 1.

**B)** Write short notes on (any two) : **[14]**

- i) Accounting standard - 19 - leases.
- ii) Contingent Liability.
- iii) Short Sales
- iv) Tax Deducted At Source (TDS)
- v) Types of Branches.

**P.T.O.**

**Q2)** From the following Trial Balance of the Ganesh Bank Ltd; Pune as on 31-03-2017. Prepare Profit and Loss Account for the year ended 31.3.2017 and Balance sheet as on that date. **[14]**

**Trial Balance as on 31.03.2017**

Particulars	Debit ₹	Credit ₹
Share Capital (shares of ₹ 100 each)	-	10,00,000
Profit and Loss A/c as on 1.4.2016	-	81,500
Current Deposit Accounts	-	21,44,000
Fixed Deposit Accounts	-	23,43,000
Savings Bank Accounts	-	11,07,000
Director's fees	9,300	-
Audit Fees	8,800	-
Furniture	85,900	-
Interest	-	7,04,000
Interest paid	4,00,400	-
Commission and Exchange	-	2,03,000
Investments	18,40,000	-
Branch Adjustment A/c	2,04,000	-
Postage	4,100	-
Printing and stationery	2,800	-
Premises	17,03,000	-
Salaries	67,000	-
Law charges	5,300	-
Provident Fund Contribution	11,200	-
Cash in hand	2,07,000	-
Bills discounted and purchased	61,000	-
Unexpired Insurance	2,700	-
Reserve fund	-	72,000
Contingency Reserve	-	7,000
Loans, Cash Credit and Overdrafts	30,49,000	-
	76,61,500	76,61,500

Additional Information :

- i) Rebate on bills discounted amounted to ₹ 7,100
- ii) Provide ₹ 28,500 for doubtful debts.
- iii) Provide ₹ 10,000 for Taxation.
- iv) Provide depreciation on premises ₹ 90,000 and on Furniture ₹ 8,000
- v) The Bank has accepted bill worth ₹ 3,00,000 on behalf of customers against the securities of ₹ 4,00,000 Lodged with the Bank.

OR

The Trial Balance of Mahadevi Co-operative Credit Society Ltd; Nashik as on 31.3.2017 is as follows.

**Trial Balance as on 31.03.2017**

Particulars	Debit ₹	Credit ₹
Cash in hand	2,700	
Cash with N.D.C.C. Bank	10,000	
Balance with Baroda Bank	9,900	
Investments	1,55,000	
Loan due from members	30,00,000	
Office Furniture	10,000	
Share Capital		7,50,000
Reserve Fund		35,000
Dividend Equalisation Reserve		20,000
Staff Provident Fund		20,000
Deposits from members		22,48,000
Dividend	31,000	
Profit and Loss A/c		
i) Balance on 1.4.2015.	23,000	
ii) Profits for the year 2015-16 + 60,000		83,000
Interest on Investment and Loan		1,75,000
Renewal Fees		4,000
Sundry Income		2,300
Salaries and allowances of staff	29,700	
Establishment charges for a executive office	5,000	
Printing and stationery	400	
Travelling Expenses	600	
Insurance Premium	1,000	
Contribution to Provident Fund	2,000	
Interest paid on Deposits	80,000	
	33,37,300	33,37,300

Adjustments :

- i) Interest payable on members deposits amounted to ₹ 5,000.
- ii) Interest receivable on members loan ₹ 8,000 and investment ₹ 2,000.
- iii) Outstanding expenses were as follows : Salaries ₹ 300 and Audit Fees ₹ 3,000.
- iv) Dividend at 5% was declared on Share Capital of ₹ 7,00,000 as on 31.3.2016 out of profit of 2015-16.
- v) Transfer 25% profit of 2015-16 to Reserve fund. Prepare Profit and Loss A/c for the year ended 31.3.2017 and Balance sheet as on that date.

**Q3) A)** A fire occurred in the business premises of Prakash Traders on 15<sup>th</sup> October, 2016. From the following particulars ascertain the loss of stock and prepare a claim for insurance.

Stock on 1.1.2015. ₹ 15,300.

Purchases from 1.1.2015 to 31.12.2015 ₹ 61,000.

Sales from 1.1.2015 to 31.12.2015 ₹ 90,000.

Stock on 31.12.2015 ₹ 13,500.

Purchases from 1.1.2016 to 14.10.2016 ₹ 73,500.

Sales from 1.1.2016 to 14.10.2016 ₹ 75,000.

The stock were always valued at 90% of cost. The stock salvaged ₹ 9,000. The amount of the policy was ₹ 31,500, there was an average clause in the policy. [8]



- B) Samrat Oil Mills, Pune has its branch of Mumbai. Goods are invoiced to the branch by Head office at cost Price. The Branch sells for cash as well as on credit. Branch expenses are paid by Head office. Prepare Branch Stock A/c, Branch Debtors A/c, Branch Expenses A/c, Branch Petty Cash A/c and Branch Profit and Loss A/c from the following particulars. [14]

	₹
Branch stock 1.4.2016	42,000
Branch Debtors 1.4.2016	75,600
Petty Cash 1.4.2016	1,200
Goods from Head Office	1,56,000
Goods returned to Head Office	6,000
Cash Sales	1,05,000
Cash received from debtors	1,71,000
Credit Sales	1,70,400
Allowances to customers	1,200
Discounts	9,000
Bad debts	3,000
Salaries and Wages	36,000
Advertising & Sales promotion expenses	6,000
Rent & Rates	7,200
Cash sent by Head office for petty expenses	2,400
Stock 31.3.2017	39,000
Debtors 31.3.2017	58,800
Petty Cash 31.3.2017	600
Goods returned by customers to branch	3,000

**Q4)** The following are the summarised Profit and Loss Account and Balance sheet of Rakesh Corporation Ltd. Satara for the year ended 31st March, 2017. **[20]**

**Profit and Loss Account**

for the year ended 31.3.2017

Dr.		Cr.	
Particulars	₹	Particulars	₹
To Opening Stock	99,500	By Sales (credit)	9,50,000
To Purchases	5,45,000	By Closing Stock	1,50,000
To Carriage Inward	15,500		
To Gross Profit c/d	4,40,000		
	<b><u>11,00,000</u></b>		<b><u>11,00,000</u></b>
To Operating Expenses	2,00,000	By Gross profit B/D	4,40,000
To Non-operating Expenses	40,000	By Non-operating Income	60,000
To Net Profit c/d	2,60,000		
	<b><u>5,00,000</u></b>		<b><u>5,00,000</u></b>

**Balance Sheet as on 31.3.2017**

Liabilities		Assets	
	₹		₹
Capital (20,000 Equity shares of ₹ 10 each)	2,00,000	Land and Buildings	1,50,000
Reserve	3,00,000	Plant and Machinery	1,80,000
Profit and Loss	60,000	Stock in Trade	1,50,000
Other Current Liabilities	90,000	Debtors	45,000
Bills payable	40,000	Cash and Bank	60,000
	6,90,000	Bills Receivable	1,05,000
			<b>6,90,000</b>

Calculate the following ratios

- i) Gross Profit Ratio
- ii) Net Profit Ratio
- iii) Operating Ratio
- iv) Stock Turnover Ratio
- v) Debtors Turnover Raio
- vi) Current Ratio
- vii) Liquid Raio

OR

Mr. Ashok does not know how to keep the accounts. He submits the data as under.

Summary of Bank Transactions

Particulars	₹	Particulars	₹
To Balance of Bank	4,350	By Drawings	7,520
To Sundry Debtors	38,400	By Trade Creditors	27,100
To Bills Receivable realised	12,000	By Bills Payable	9,300
To Commission Received	1,500	By Wages	12,000
To Cash Sales	8,600	By Salaries	6,500
To Balance c/d	3,350	By Rent and Taxes	4,400
		By Insurance	800
		By Carriage Inward	250
		By Advertising	330
	68,200		68,200

Particulars of other Assets and Liabilities.

Particulars	1.4.2016 ₹	31.3.2017 ₹
Stock on hand	18,700	23,400
Debtors	12,000	14,000
Creditors	9,000	1,500
Bills Receivable	4,000	5,000
Outstanding Salaries	600	1,200
Office Furniture	600	600
Office Building	12,000	12,000
Bills Payable	1,000	200

A provision of ₹ 1450 is required for doubtful debts on Debtors and depreciation @5% is to be charged on Furniture and Building. There are outstanding wages ₹ 3000. Insurance has been prepaid to the extent of ₹ 250. Legal expenses are outstanding to the extent of ₹ 700.

You are required to prepare, Trading, Profit and Loss Account for the year ending 31<sup>st</sup> March, 2017 and Balance sheet as on that date.[20]



Total No. of Questions : 5]

SEAT No. :

**P353**

[Total No. of Pages : 4

**[5358]-3003**

**T.Y. B.Com.**

**ECONOMICS**

**Indian and Global Economic Development  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Explain basic characteristics of Indian economy as an emerging economy. **[16]**

**Q2)** Make an evaluation of India's New Industrial policy 1991. **[16]**

OR

Describe the constraints on Agricultural Development in India.

**Q3)** a) Explain the role of Human Resource in Development. **[8]**

b) Explain the importance of foreign trade in Economic Development. **[8]**

OR

a) What are the causes of rural Indebtness in India?

b) Explain the types / forms of foreign capital.

**Q4)** Explain the arguments for and against privatisation. **[16]**

**P.T.O.**

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

**[16]**

- a) Role of International Bank for Reconstruction and Development? (IBRD)
- b) Role of small scale Industries in India.
- c) Convertibility of Indian rupee on current and capital Account.
- d) BRICS



Total No. of Questions : 5]

P353

[5358]-3003

T.Y. B.Com.

ECONOMICS

Indian and Global Economic Development

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) उदयोन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची मूलभूत वैशिष्ट्ये स्पष्ट करा. [16]

प्रश्न 2) भारताच्या 1991 च्या नवीन औद्योगिक धोरणाचे मूल्यमापन करा. [16]

किंवा

भारताच्या शेती विकासातील अडथळ्यांचे वर्णन करा.

प्रश्न 3) अ) मानवी संसाधनांची विकासातील भूमिका स्पष्ट करा. [8]

ब) आर्थिक विकासात विदेशी व्यापाराचे महत्त्व स्पष्ट करा. [8]

किंवा

अ) भारतातील ग्रामीण कर्जबाजारीपणाची कारणे कोणती?

ब) विदेशी भांडवलाचे प्रकार स्पष्ट करा.

प्रश्न 4) खाजगीकरणाच्या बाजूने आणि विरुद्ध युक्तीवाद स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) आंतरराष्ट्रीय पूर्णरचना आणि विकास बँकेची भूमिका (IBRD)
- ब) भारतातील लघू उद्योगांची भूमिका
- क) भारतीय रूपयाची चालू आणि भांडवली खात्यावरील परिवर्तनीयता
- ड) ब्रिक्स (BRICS)





Total No. of Questions : 5]

SEAT No. :

P354

[Total No. of Pages : 4

**[5358]-3004**  
**T.Y. B.Com.**  
**ECONOMICS**  
**International Economics**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Draw diagrams wherever necessary.*

**Q1)** What is International Economics? Explain the scope of International Economics. **[16]**

**Q2)** Explain the theory of Absolute Cost Advantage. **[16]**

OR

Discuss in detail the arguments for and against Protection Policy.

**Q3)** a) State and explain the Balance of Payment theory. **[8]**

b) Describe the features of Trade Blocks. **[8]**

OR

a) Explain the convertibility of Rupee on Current and Capital Account.

b) Explain the structure of Foreign Exchange Market.

**P.T.O.**

**Q4)** Explain the role of Multi National Corporations in economic development. **[16]**

**Q5)** Write short notes on (any two) : **[16]**

- a) Importance of International Trade
- b) SAPTA
- c) Euro Dollar Market
- d) BRICS



Total No. of Questions : 5]

P354

[5358]-3004  
T.Y. B.Com.  
ECONOMICS  
International Economics  
(2013 Pattern)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) आंतरराष्ट्रीय अर्थशास्त्र म्हणजे काय? आंतरराष्ट्रीय अर्थशास्त्राची व्याप्ती विशद करा. [16]

प्रश्न 2) निरपेक्ष खर्च लाभ सिद्धांत स्पष्ट करा. [16]

किंवा

संरक्षित व्यापार धोरणाच्या बाजूने आणि विरोधी युक्तीवादाची सविस्तर चर्चा करा.

प्रश्न 3) अ) व्यवहारतोल सिद्धांत सांगा व स्पष्ट करा. [8]

ब) व्यापारी गटाची वैशिष्ट्ये वर्णन करा. [8]

किंवा

अ) चालू आणि भांडवली खात्यावरील रूपयाची परिवर्तनीयता स्पष्ट करा.

ब) विदेशी विनिमय बाजाराची रचना स्पष्ट करा.

प्रश्न 4) बहुराष्ट्रीय कंपन्याची आर्थिक विकासातील भूमिका स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

अ) आंतरराष्ट्रीय व्यापाराचे महत्त्व

ब) 'साप्ता' (SAPTA)

क) युरो डॉलर बाजार

ड) 'ब्रिक्स' (BRICS)



Total No. of Questions : 5]

SEAT No. :

P1028

[Total No. of Pages : 8

[5358]-3005

T.Y. B.Com.

AUDITING & TAXATION

(2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 80*

*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 mean by auditing? Explain the classes of audit. **[16]**

OR

- a) Explain the contents of audit report. **[8]**
- b) Explain the problems encountered in an EDP environment. **[8]**

**Q2)** Write short notes on (any four) : **[16]**

- a) Audit working papers
- b) Internal control
- c) Audit programme
- d) Valuation & varification of fixed assets
- e) Status of company auditor
- f) Types of errors

**Q3)** Write the following definitions. **[8]**

- a) Income
- b) Exempted income
- c) Short-term capital gain
- d) Tax deducted at source (TDS)

OR

**P.T.O.**

- a) Mr. Yash owned two houses for the financial year 2017-18 details regarding the property are given below. [8]

Particulars	House A (Rs.)	House B (Rs.)
Fair Rent	6,50,000	4,50,000
Municipal valuation	6,60,000	4,60,000
Municipal Tax	7,000	9,000
	(Paid)	(due)
Annual Rent Received	6,20,000	4,00,000
Land Revenue paid	8,000	10,000
Ground Rent due	7,000	28,000
Interest on Loan	-	2,00,000
Nature of occupation	Let-out for Residence	Let-out for Business

You are required to compute taxable income from House Property for the A.Y. 2018-19 as Tax Consultant.

- b) The following is the profit and loss a/c for the year ended on 31 March, 2018 furnished by Mr. Rohit. [8]

Profit and Loss A/c			
Particulars	Rs.	Particulars	Rs.
To Advertisement	18,000	By Gross Profit	4,00,000
To Fire Insurance	8,000		
To Salary	1,50,000	By Bad debts	
To Office Exp.	10,000	Recovered	16,800
To Depreciation	35,000	(Not allowed as	
To Income Tax	17,000	Deduction earlier)	
To Bonus	25,000	By gift from mother	
To Sales Tax	9,000		60,000
To Interest on Bank Loan	11,000	By Interest on Bank Deposits	12,000
To RDP	7,000		
To Net Profit	1,98,800		
	4,88,800		4,88,800

#### Other Information

- 1) Advertisement includes Rs. 1,500/- as expenditure incurred on it for selling household furniture.
- 2) Salary includes Rs. 9,000 paid to domestic services.
- 3) Allowable depreciation as per Income Tax Act is Rs.32,000.
- 4) Sales Tax includes Rs.2,500 as penalty for late filing of returns.

Compute taxable income from business for A.Y. 2018-19 of Mr. Rohit.

**Q4)** Mr. Dhanjay is working in a software company in Mumbai and he has furnished the following particulars of income for financial year 2017-2018. **[16]**

- 1) Basic salary Rs. 25,000 p.m.
- 2) Dearness allowance Rs.8,000 p.m. (out of which Rs.2,000 p.m. is considered for retirement benefits)
- 3) Bonus Rs. 40,000
- 4) Interest on RPF is 15% of Rs. 40,000
- 5) Employers contribution to RPF is 15% of salary
- 6) He has provided with furnished accommodation at Mumbai owned by employer. The fair rental value of house is Rs. 10,000 p.m. Cost of furniture is Rs 50,000. Rent paid for accommodation by Mr. Dhanjay is Rs. 2,000 p.m.
- 7) The company has been provided with facility of sweeper, watchman and servant who are paid by the employer is Rs. 1,500, Rs.1,800 and Rs. 1,500 p.m. respectively.
- 8) Hospital bill reimbursed by the employer Rs. 35,000
- 9) He has been provided with a 1,800 cc car for both official and private purpose. The entire expences of Rs. 40,000 on running and maintenance of car are borne by employer.
- 10) Gas electricity bill paid by employer is Rs. 10,000
- 11) Profession Tax paid Rs. 2,500

Compute Taxable Income from his salary for A.Y. 2018-2019.

**Q5)** Mr. Darshan working as manager in L.G. Co. Ltd. Pune. He has furnished the following details of his salary and other incomes for financial year 2017-18**[16]**  
Compute the total taxable income and tax liability for the A.Y. 2018-2019.

- 1) Basic salary Rs. 70,000 p.m. (Fixed)
- 2) Dearness allowance 70% of salary  
(Not considered for retirement benefits)

- 3) Transport allowance Rs. 3,500 p.m.
- 4) House rent allowance Rs. 5,000 p.m. He pays Rs. 8,000 p.m. as house rent for the house of his residence in Pune.
- 5) He received medical allowance Rs. 6,000 p.m.
- 6) Company contributes 10% of basic salary of his RPF and equal amount is contributed by him.
- 7) Interest credited during the year on balance of RPF A/c@11% of Rs. 1,70,000
- 8) He has a house in Nashik which he has Let-out @ Rs. 12,000 p.m. and he has paid 10% of municipal value as municipal tax of the house. The municipal value of the house is Rs.1,40,000.
- 9) He received Rs.60,000 interest on fixed deposit in the bank and Rs.10,000 as dividend from domestic company during the year.
- 10) He paid Rs. 1,40,000 as housing loan repayment for his house in Nashik. Which includes Rs.60,000 as amount of interest on loan during the year 2017-18.
- 11) He paid Rs. 15,000 as LIC premium for the policy of Rs. 2,00,000
- 12) He deposited Rs. 60,000 in PPF during the financial year.
- 13) He had paid medical insurance premium of Rs. 35,000 for his wife aged 65 years.
- 14) Company has deducted Rs. 12,000 p.m. as advance Income Tax from salary.
- 15) He paid Rs.2,500 as Professional Tax.





Total No. of Questions : 5]

P1028

[5358]-3005

T.Y. B.Com.

अंकेक्षण आणि कर आकारणी  
(2013 Pattern)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.  
3) कॅलक्युलेटरचा वापरस परवानगी आहे.  
4) आवश्यक असल्यास इंग्रजी भाषेतील प्रश्नपत्रिका पहावी.

- 
- प्रश्न 1) अंकेक्षण म्हणजे काय? अंकेक्षणाचे प्रकार स्पष्ट करा. [16]  
किंवा  
अ) अंकेक्षण अहवालातील घटक स्पष्ट करा. [8]  
ब) इ.डी.पी. प्रणालीतील समस्या स्पष्ट करा. [8]
- प्रश्न 2) थोडक्यात टिपा लिहा. (कोणत्याही चार) [16]  
अ) अंकेक्षण कागदपत्रे  
ब) अंतर्गत नियंत्रण  
क) अंकेक्षण कार्यक्रम  
ड) स्थिर मालमतेचे सत्यापन व मुल्यांकन  
इ) कंपनी अंकेक्षकाचा दर्जा  
फ) चुकांचे प्रकार
- प्रश्न 3) खालील संज्ञाचे अर्थ लिहा. [8]  
अ) उत्पन्न  
ब) करमुक्त उत्पन्न  
क) अल्पकालीन भांडवली नफा  
ड) उगमस्थानी कर कपात

किंवा

- अ) श्री. यश यांच्या मालकीची दोन घरे आहेत आर्थिक वर्ष 2017-18 साठी गृहसंपत्तीची सविस्तर माहिती खालील प्रमाणे दिलेली आहे. [8]

तपशिल	घर-अ ₹	घर-ब ₹
वाजवी भाडे	6,50,000	4,50,000
नगरपालिका मुल्यांकन	6,60,000	4,60,000
नगरपालिका कर	7,000	9,000
	(दिला)	(देणे बाकी)
वार्षिक भाडे मिळाले	6,20,000	4,00,000
जमिन महसुल	8,000	10,000
भू-भाडे देणे बाकी	7,000	28,000
गृहकर्जावरील व्याज	-	2,00,000
मालमता वापराचे स्वरूप	राहण्यासाठी	व्यवसायासाठी
	भाड्याने	भाड्याने
	दिले आहे	दिले आहे

कर सल्लागार म्हणून श्री. यश यांचे कर आकारणी वर्ष 2018-19 साठी घरापासूनचे करपात्र उत्पन्न काढा.

- ब) श्री. रोहित यांचे 31 मार्च, 2018 रोजी संपलेल्या आर्थिक वर्षाचे नफा तोटा पत्रक खालील प्रमाणे आहे. [8]

नफा - तोटा पत्रक

नावे तपशिल	रक्कम रू.	जमा तपशिल	रू.
जाहिरात	18,000	ढोबळ नफा	4,00,000
अग्निविमा	8,000	बुडीत कर्ज वसुली	
वेतन	1,50,000	(पुर्वी वजावटीसाठी	16,800
		पात्र केलेली नव्हती)	
कार्यालयीन खर्च	10,000		
घसारा	35,000		
बोनस	25,000	आईकडून मिळालेली भेट	60,000

प्राप्तीकर	17,000	बँक ठेवीवरील व्याज	12,000
विक्रीकर	9,000		
बँक कर्जावरील व्याज	11,000		
संशयित कर्जासाठी तरतुद	7,000		
निव्वळ नफा	1,98,800		
	4,88,800		4,88,800

इतर माहिती:-

- 1) जाहिरात खर्चामध्ये घरगुती फर्निचर विकण्यासाठी केलेल्या जाहिरातीचा खर्च रू. 1,500 चा समावेश आहे.
- 2) वेतनाच्या रक्कमेत गृह सेवकाला दिलेल्या रू. 9,000 वेतनाचा समावेश आहे.
- 3) प्राप्तीकर कायदानुसार मान्य घसारा रक्कम रू. 32,000.
- 4) विक्रीकर रक्कमेत विक्रीकर उत्पन्न उशिरा दाखल केल्याबद्दल झालेल्या दंडाची रक्कम रू. 2,500 समाविष्ट आहे.

श्री रोहित यांचे करआकारणी वर्ष 2018-19 साठी व्यवसायापासूनचे करपात्र उत्पन्न काढा

प्रश्न 4) श्री. धनंजय हे मुंबई येथे एका सॉफ्टवेयर कंपनीत काय करीत आहेत. त्यांनी आर्थिक वर्ष 2017-18 साठी खालील प्रमाणे वेतन व इतर उत्पन्नाची माहिती दिली आहे. [16]

- 1) मूळ वेतन रू. 25,000 दर महा.
- 2) महागाई भता रू. 8,000 दर महा (निवृत्ती कामासाठी रू. 2,000 रक्कम गृहीत धरली जाते)
- 3) बोनस रू. 40,000.
- 4) मान्यताप्राप्त भविष्यनिर्वाह निधी खात्यावरील शिल्लक रक्कमेवर 15% दराने जमा झालेले व्याज रू.40,000.
- 5) मान्यताप्राप्त भविष्य निर्वाह निधीच्या मालकाचे योगदान वेतनाच्या 15% आहे.
- 6) श्री. धनंजय यांना मालकाने मुंबई येथे राहण्यासाठी फर्निचरसहित घर दिलेले आहे त्या घराचे वाजवी भाडे रू. 10,000 दर महा आहे त्या घरातील फर्निचरचे मुल्य रू. 50,000 आहे. त्या घरासाठी श्री धनंजय रू. 2,000 दर महा भाडे भरतात.
- 7) कंपनीने त्यांना स्विपट, वॉचमन आणि सेवकाची सुविधा पुरविली असून त्याचा पगार अनुक्रमे दर महा रू. 1,500 रू. 1,800 आणि रू. 1,500 मालक देत आहे.

- 8) वैद्यकिय उपचारासाठी केलेल्या खर्चाचे रू. 35,000 मालकाने प्रतिकृती केलेली आहे.
  - 9) त्यांना कंपनीकडून 1,800 cc ची कार खाजगी व कार्यालयीन उपयोगासाठी दिलेली आहे त्या मोटारीचा देखभाल व इतर खर्च रू. 40,000 मालकाने केला आहे .
  - 10) त्यांना मालकाने गॅस, वीज सुविधा पुरविली असून त्याचे बील रू. 10,000 मालकाने भरले आहेत.
  - 11) त्यांनी व्यवसाय कर भरला रू. 2,500.
- श्री. धनंजय यांचे कर आकारणी वर्ष 2018-19 साठी वेतनापासूनचे करपात्र उत्पन्न काढा.

प्रश्न 5) श्री. दर्शन हे एल जी कंपनी लि. पुणे येथे मॅनेजर म्हणून कार्यरत आहेत त्यांनी आर्थिक वर्ष 2017-18 साठी मिळालेल्या उत्पन्नाची माहिती खालील प्रमाणे दिलेली आहे. त्याचे कर आकारणी वर्ष 2018-19 साठी एकूण करपात्र उत्पन्न व करदेयता शोधा. [16]

- 1) मूळ वेतन रू. 70,000 दर महा (स्थिर)
- 2) महागाई भता मुळवेतनाच्या 70% (निवृत्ती लाभासाठी गृहित धरला जात नाही)
- 3) वाहतूक भता रू. 3,500 दर महा.
- 4) घरभाडे भता रू. 5,000 दर महा. श्री.दर्शन हे पुण्यात भाड्याच्या घरात राहतात व त्यासाठी ते दर महा रू. 8,000 घरभाडे देतात.
- 5) त्यांना दर महा रू. 6,000 वैद्यकिय भता मिळतो.
- 6) कंपनी त्यांच्या मान्यताप्राप्त भविष्य निर्वाह निधीला मुळवेतनाच्या 10% दराने अंशदान देते. तेवढ्याच रक्कमेचे अंशदान श्री. दर्शन ही देतात.
- 7) वर्षभरात त्यांना भविष्य निर्वाह निधी खात्यावरील शिल्लकेवर 11% दराने रू. 1,70,000 इतके व्याज जमा झाले.
- 8) श्री. दर्शन यांचे नाशिक येथे एक घर असून त्यांनी ते घर दर महा रू. 12,000 इतक्या रक्कमेने भाड्याने दिलेले आहे त्या घराचे नगरपालिका मुल्यांकन ₹1,40,000 असून नगरपालिका मुल्याच्या 10% दराने नगरपालिका कर त्यांनी आर्थिक वर्षात भरला आहे.
- 9) त्यांना बँकेत ठेवलेल्या मुदत ठेवीवर रू 60,000 व्याज मिळाले तसेच त्यांना भारतीय कंपनीकडून रू. 10,000 लाभांश मिळाला आहे.
- 10) त्यांनी 2017-18 या आर्थिक वर्षात नाशिक येथील घरासाठी घेतलेल्या गृहबांधणी कर्जाची परतफेड रू. 1,40,000 केली असून त्या रक्कमेत रू. 60,000 व्याजाचा समावेश आहे.
- 11) त्यांनी रू. 2,00,000 किमंतीच्या विमा पॉलिसीचा विमाहप्ता रू. 15,000 भरला आहे.
- 12) त्यांनी आर्थिक वर्षात सार्वजनिक भविष्यनिधी खात्यामध्ये (PPF) रू. 60,000 भरले आहेत.
- 13) त्यांनी त्यांच्या 65 वर्षे वय असलेल्या पत्नीचा वैद्यकीय विमाहप्ता रू. 35,000 भरला आहे.
- 14) कंपनी त्यांच्या वेतनातून दरमहा रू. 12,000 आगाऊ प्राप्तीकराची कपात केली आहे.
- 15) त्यांनी रू. 25,000 व्यवसाय कर भरला.



Total No. of Questions : 5]

SEAT No. :

**P355**

[Total No. of Pages : 4

**[5358]-3006**

**T.Y. B.Com.**

**BUSINESS ADMINISTRATION**

**Human Resource Development & Marketing  
(Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Explain the scope & importance of training & development. **[16]**

**Q2)** What is selection of employee? Describe the process of employees selection. **[16]**

OR

- a) What are the employment opportunities in advertising field? **[8]**
- b) What are factor's affecting pricing decision's. **[8]**

**Q3)** a) Explain different types of marketing. **[8]**

b) Explain the methods of Sales Promotion. **[8]**

OR

a) Discuss the scope of Human Resources Development.

b) What are the new trends in Retail Marketing?

**P.T.O.**

**Q4)** What is advertising? Give importance of advertising.

**[16]**

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

**[16]**

- a) Branding.
- b) Internet Marketing
- c) Techniques of sales promotion.
- d) Objectives of Marketing.
- e) Product life cycle.



Total No. of Questions : 5]

P355

[5358]-3006

T.Y. B.Com.

**BUSINESS ADMINISTRATION**

**Human Resource Development & Marketing**

(Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) प्रशिक्षण व विकासाची व्याप्ती व महत्व सांगा. [16]

प्रश्न 2) कर्मचारी निवड म्हणजे काय? कर्मचारी निवड प्रक्रिया स्पष्ट करा. [16]

किंवा

अ) जाहिरात क्षेत्रामध्ये कोणकोणत्या रोजगाराच्या संधी आहेत? [8]

ब) किंमत निर्धारणावर परिणाम करणारे घटक कोणते? [8]

प्रश्न 3) अ) विपणनाचे विविध प्रकार स्पष्ट करा. [8]

ब) विक्रय वृद्धीच्या विविध पद्धती सांगा. [8]

किंवा

अ) मानवी संसाधन विकासाची व्याप्ती लिहा.

ब) किरकोळ विक्रीतील आधुनिक नविन प्रवाह कोणते?

प्रश्न 4) जाहिरात म्हणजे काय? जाहिरातीचे महत्व सांगा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) मुद्रिकरण
- ब) इंटरनेट मार्केटिंग
- क) विक्रय वृद्धीची तंत्रे
- ड) विपणन उद्दिष्ट्ये
- इ) वस्तू जीवन चक्र





Total No. of Questions : 5]

SEAT No. :

**P356**

[Total No. of Pages : 4

**[5358]-3007**

**T.Y. B.Com.**

**BANKING AND FINANCE - (Paper - II)**  
**Financial Markets and Institutions in India**  
**(2013 Pattern) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define Money Market. Explain the structure and characteristics of Indian Money Market. **[16]**

**Q2)** State the meaning of capital market. Explain the working of Bombay Stock Exchange and National Stock Exchange. **[16]**

OR

What is meant by Foreign Exchange Market? Write the participants in the Foreign Exchange Market.

**Q3)** a) Distinguish between Banks and Non-Banking Financial Institutions. **[8]**

b) State the functions of Lease Finance Companies. **[8]**

OR

a) State the functions of Industrial Finance Corporation of India.

b) Explain the functions of Insurance Regulatory and Development Authority of India.

**P.T.O.**

**Q4)** Explain the working and progress of Life Insurance Corporation of India. **[16]**

**Q5)** Write short notes on (any two) : **[16]**

- a) Small Industries Development Bank of India.
- b) Post Office Savings Scheme.
- c) Provident Funds.
- d) Securities and Exchange Board of India.



Total No. of Questions : 5]

P356

[5358]-3007

T.Y. B.Com.

**BANKING AND FINANCE (Paper - II)**  
**Financial Markets and Institutions in India**  
**(2013 Pattern) (Regular)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) नाणेबाजाराची व्याख्या द्या. भारतीय नाणेबाजाराची रचना आणि वैशिष्ट्ये स्पष्ट करा. [16]

प्रश्न 2) भांडवल बाजाराचा अर्थ सांगा. मुंबई रोखे बाजार व राष्ट्रीय रोखेबाजाराची कार्यपध्दती स्पष्ट करा. [16]

किंवा

परकीय विनिमय बाजार म्हणजे काय? परकीय विनिमय बाजारातील सहभागी संस्था लिहा.

प्रश्न 3) अ) बँका आणि बँकेतर वित्त संस्थांमधील फरक स्पष्ट करा. [8]

ब) भाडेपट्टा वित्तपुरवठा संस्थांची कार्ये सांगा. [8]

किंवा

अ) भारतीय औद्योगिक वित्तपुरवठा महामंडळाची कार्ये सांगा.

ब) भारतीय विमा नियामक व विकास प्राधिकरणाची कार्ये स्पष्ट करा.

प्रश्न 4) भारतीय आयुर्विमा महामंडळाची कार्यपध्दती आणि प्रगती स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) भारतीय लघुउद्योग विकास बँक
- ब) टपाल कार्यालयीन बचत योजना
- क) भविष्य निर्वाह निधी
- ड) भारतीय प्रतिभूती आणि विनिमय मंडळ



Total No. of Questions : 5]

SEAT No. :

P357

[Total No. of Pages : 4

[5358]-3008

T.Y. B.Com.

**BUSINESS LAWS AND PRACTICES**  
**(2013 Pattern) (Special Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Explain the rules regarding the health of the workers as per The Factories Act, 1948. **[16]**

**Q2)** Define the wages as per the payment of wages Act. State the rules for payment of wages, Responsibility of payment of wages and wages period as per The Wages Act, 1936. **[16]**

OR

Explain the features of provident fund schemes as per The Provident Funds and Miscellaneous Provisions Act, 1952.

- Q3)** a) What is meant by Political Fund of Trade Union? State objects on which Political Fund of Trade Union may be spent as per The Trade Union Act, 1926. **[8]**
- b) What is meant by Oppression and Mismanagement? State exceptions of Rule of Majority. **[8]**

OR

- a) Explain the concept of available surplus as per The Bonus Act, 1965.
- b) State meaning of Inspection and Investigation. State Role of Secretary regarding Inspection and Investigation.

**P.T.O.**

**Q4)** Explain the Administration Machinery for enforcement of Company Law.[16]

**Q5)** Write short notes on (any two) : **[16]**

- a) Code of conduct for professionals.
- b) Duties of secretary regarding compromise and Arrangement.
- c) The Certifying Surgeon (The Factories Act, 1948).
- d) Provisions for offences and penalties (The Provident Funds & Miscellaneous Act, 1952)



Total No. of Questions : 5]

P357

[5358]-3008

T.Y. B.Com.

**BUSINESS LAWS AND PRACTICES**

(2013 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) कारखान्यांचा कायदा, 1948 अन्वये कारखान्याची व्याख्या सांगून कारखान्यातील कामगारांच्या आरोग्याबाबतच्या तरतुदी स्पष्ट करा. [16]

प्रश्न 2) वेतन व मजूरी कायद्यानुसार वेतनाची व्याख्या सांगा. वेतन कायदा, 1936 अन्वये वेतन देण्याचे नियम, वेतन देण्याची जबाबदारी व वेतन देण्याची मुदत सांगा. [16]

किंवा

भविष्य निर्वाह निधी व विविध तरतुदींचा कायदा, 1952 अन्वये भविष्य निर्वाह निधी योजनांची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 3) अ) कामगार संघटनेचा राजकीय निधी म्हणजे काय? राजकीय निधी कोणत्या उद्देशांसाठी खर्च करता येतो ते सांगा. [8]

ब) जुलूम आणि गैर कारभार म्हणजे काय? बहुमताचे वर्चस्व या नियमाचे अपवाद सांगा. [8]

किंवा

अ) बोनस कायदा, 1965 अन्वये 'उपलब्ध नफा' ही संकल्पना स्पष्ट करा.

ब) निरीक्षण आणि अनुसंधानाचा अर्थ सांगून निरीक्षण व अनुसंधाना संदर्भात चिटणीसाची भूमिका सांगा.

प्रश्न 4) कंपनी कायद्याची अंमलबजावणी प्रभावीपणे होण्यासाठी असलेली प्रशासकिय यंत्रणा स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) [16]

- अ) व्यावसायिकांसाठी असलेली आचार संहिता.
- ब) तडजोड व व्यवस्था (विन्यास) योजनेतील चिटणीसाची कार्ये
- क) दाखला देणारे वैद्यकिय अधिकारी (कारखाना कायदा, 1948)
- ड) गुन्हे व दंडाबाबतच्या तरतुदी (भविष्यनिर्वाह निधी व तरतुदींचा कायदा, 1952)





Total No. of Questions : 5]

SEAT No. :

P358

[Total No. of Pages : 4

[5358]-3009

T.Y. B.Com.

**CO-OPERATION AND RURAL DEVELOPMENT**

**(2013 Pattern) (Paper - II) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is mean by Co-operative Management? Explain the Nature and scope of Co-operative Management. **[16]**

**Q2)** Enumerate the Organizational structure of co-operative Department in Maharashtra. **[16]**

OR

Enumerate the needs and significance of Professionalisation of Management in co-operatives.

**Q3)** a) Write a note on Co-operative Philosophy. **[8]**

b) State the problems of Co-operative Administration in Maharashtra. **[8]**

OR

a) Significance of Co-operative Audit, Write a note.

b) State the characteristics of Financial Planning.

**Q4)** Define Co-operative Auditor? Describe the Powers and Duties of Co-operative Auditor. **[16]**

**P.T.O.**

**Q5)** Answer the following questions (Any Two) :

**[16]**

- a) Write a note on Investment Policy of Co-operative Institution.
- b) Explain the various sources of Finance of Co-operatives.
- c) Explain the need of Financial control in Co-operatives.
- d) State the Importance of Audit Report of Co-operative Auditor.



Total No. of Questions : 5]

P358

[5358]-3009

T.Y. B.Com.

**CO-OPERATION AND RURAL DEVELOPMENT**

(2013 Pattern) (Paper - II) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) सहकारी-व्यवस्थापन म्हणजे काय? सहकारी-व्यवस्थापनाचे स्वरूप आणि व्याप्ती स्पष्ट करा. [16]

प्रश्न 2) महाराष्ट्रातील सहकारी विभागाची सघटनात्मक रचना विशद करा. [16]

किंवा

सहकारात व्यवस्थापनाच्या व्यावसायिकी करणाची असलेली गरज आणि महत्व विशद करा.

प्रश्न 3) अ) सहकारी तत्वज्ञान यावर थोडक्यात टिप लिहा. [8]

ब) महाराष्ट्रातील सहकार-प्रशासनाचे दोष सांगा. [8]

किंवा

अ) सहकारी लेखा परिक्षणाचे महत्व यावर टिप लिहा.

ब) वित्तिय-नियोजनाची वैशिष्ट्ये सांगा.

प्रश्न 4) सहकारी-लेखा परिक्षकाची व्याख्या सांगून, सहकारी लेखा परिक्षकाचे अधिकार आणि कर्तव्ये विशद करा. [16]

प्रश्न 5) खालील प्रश्नाची उत्तरे द्या. (कोणतेही दोन)

[16]

- अ) सहकारी संस्थांचे 'गुंतवणूक धोरण' यावर टिप लिहा.
- ब) सहकाराचे विविध वित्तीय स्रोत (मार्ग) स्पष्ट करा.
- क) सहकारामध्ये वित्तीय-नियंत्रणाची गरज स्पष्ट करा.
- ड) सहकारी लेखा परिक्षकाच्या लेखा परिक्षण अहवालाचे महत्व सांगा.



Total No. of Questions : 5]

SEAT No. :

P359

[Total No. of Pages : 4

[5358]-3010

T.Y. B.Com.

**COST AND WORKS ACCOUNTING**

**Overheads and Methods of Costing**

**(2013 Pattern) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1) A) State True or False.**

**[5]**

- i) Supplementary costs are also termed as Overheads.
- ii) All Overheads are the costs, but all costs are not the Overheads.
- iii) The code number given to an item of factory overhead is termed as Cost Account Number.
- iv) Contract costing is also known as 'Terminal Costing'.
- v) In Process Costing, every job is identifiable throughout the production process.

**B) Fill in the blanks.**

**[5]**

- i) Training Expenses would be abnormally \_\_\_\_\_ in case of high labour turnover.
- ii) Technical Directors travelling expenses form a part of \_\_\_\_\_ overheads.
- iii) The Machine Hour Rate method is not suitable where material production is \_\_\_\_\_ intensive.
- iv) Pharmaceutical industries prefer to use \_\_\_\_\_ costing method.
- v) In job costing each job is treated as a separate \_\_\_\_\_.

**P.T.O.**

**Q2)** Define the term ‘Classification of Overheads’. Explain Behaviour wise classification and Functional Classification of Overheads. **[15]**

OR

What is ‘Job costing’? Where is it applied? State features, advantages and limitations of Job Costing.

**Q3)** Write short notes on (any three) : **[15]**

- i) Principles of apportionment of overheads.
- ii) Distinction between Machine Hour Rate & Labour Hour Rate.
- iii) Distinction between Traditional Product Costing and Activity Based Costing.
- iv) Cost Plus Contracts.
- v) Distinction between Job Costing & Process Costing.

**Q4) A)** A company is having three production Departments - X, Y and Z, and two service departments - Boiler House and Pump Room. The Boiler House has to depend upon the Pump Room for supply of water and Pump Room in turn is dependent on the Boiler House for supply of steam power for driving the pumps. The expenses incurred by the production departments are x = Rs. 6,00,000. Y = Rs. 5,25,000 and Z = Rs. 3,75,000.

The expenses of Boiler House = Rs. 1,75,500 and Pump Room = Rs. 2,25,000.

The expenses of Boiler House and Pump Room are to be apportioned as follows :

Particulars	Production Departments			Boiler House	Pump Room
	X	Y	Z		
Boiler House	20%	40%	30%	-	10%
Pump Room	40%	20%	20%	20%	

Show the re-apportionment of overheads as per - **[15]**

- i) Repeated Distribution Method &
- ii) Simultaneous Equation Method.

B) From the following particulars calculate the amount of work-in progress.

Value of work certified = Rs. 4,20,000, Cost of Contract = Rs. 6,00,000

Value of work uncertified = Rs. 23,000, Cash received from the contractee = Rs. 3,78,000, National Profit = Rs. 60,000. [5]

Q5) A) Product 'D' passes through three distinct processes. The following data is provided for the month ending 31/03/2017.

Particulars	Total (Rs.)	Process		
		I (Rs.)	II (Rs.)	III (Rs.)
Direct Material	75,420	26,000	19,800	29,620
Direct Wages	90,000	20,000	30,000	40,000
Production Overheads	90,000	-	-	-

1,000 units @ Rs. 30 each were introduced to process - I. There was no stock, materials or work-in-progress at the beginning or at the end of the period. The output of each process passes direct to the next process and finally to finished goods. Production overheads are recovered at 100% of Direct Wages. Following additional information is given.

Process	Output (Units)	Normal Loss to Input (Percentage)	Scrap value per unit (Rs.)
I	950	5%	20
II	840	10%	40
III	750	15%	50

Prepare Process Cost Accounts, Normal Loss A/c, Abnormal Loss/ Abnormal Gain A/c. [10]

B) Following information is obtained from the books of Jayant Transport co; Pune.

Number of taxies	10
Cost of each taxi	Rs. 6,00,000
Salary of the manager per month	Rs. 6,000
Salary of the accountant per month	Rs. 5,000
Salary of cleaner per month	Rs. 2,000
Salary of mechanic per month	Rs. 4,000
Garage Rent per month	Rs. 6,000
Insurance premium p.a. per taxi	5%
Driver's salary per taxi per month	Rs. 4,000
Repairs per taxi p.a.	Rs. 6,000
Government tax per taxi p.a.	Rs. 6,000

Total life of taxi is 2,00,000 kms. A taxi runs in all 3,000 kms in a month of which 30% it runs empty. Petrol consumption is one litre for 10 kms @ Rs. 76 per litre. Oil and sundries are Rs. 200 per 100 kms.

Calculate operating cost per taxi per km. [10]

OR

Following particulars are obtained from the books of Ashoka constructions relating to a contract for the year ending 31/03/2017.

Particulars	Rs.	Particulars	Rs.
Contract price	24,00,000	Direct expenses	2,40,000
Material issued to contract	6,40,000	Hire charges of special machinery	40,000
Material returned to stores	16,000	Administration overheads	1,00,000
Material at site on 31/03/2017	88,000	Plant Installed at site at cost	3,00,000
Material transferred to other contract	36,000	Cost of contract not yet certified	92,000
Direct labour	5,60,000	Plant installation charges	20,000
Chargeable expenses outstanding	24,000	Value of work certified	16,80,000
Wages Payable	8,000	Value of plant at site on 31/03/2017	2,60,000
		Cash received from the contractor	15,12,000

Prepare the contract account for the year ending 31/03/2017.





Total No. of Questions : 4]

SEAT No. :

P360

[Total No. of Pages : 4

[5358]-3011

T.Y. B.Com.

STATISTICS

Business Statistics

(2013 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Attempt any five of the following :

[5 × 2 = 10]

- a) State Baye's theorem.
- b) Define independence of HNO events.
- c) If  $P(A) = 0.7$ ,  $P(B) = 0.6$  and  $P(A \cap B) = 0.5$ , then find  $P(A \cup B)$ .
- d) If  $X \rightarrow B(n,p)$  with  $E(X) = 18$ ,  $\text{var}(X) = 12$ , then find the value of 'n' and 'p'.
- e) A coin is tossed 15 times and following sequence of heads (H) and tails (T) is obtained as :  
THHHTTHTTHTHHTT  
count number of runs of the above sequence.
- f) Compute  ${}^{18}C_{15}$ .

Q2) Attempt any four of the following :

[4 × 5 = 20]

- a) Define mutually exclusive events and mutually exhaustive events with illustration each.
- b) A husband and wife appear for two vacancies in the same post. The probability of husband selection is  $\frac{1}{5}$  and that of wife is  $\frac{1}{7}$ . What is the probability that (i) both of them will be selected? (ii) None of them will be selected?

P.T.O.

- c) A random variable X has following probability distribution.

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

Find (i) the value of K (ii) mean of X (iii) variance of X.

- d) The following information is collected on two characters.

	Cinegoers	Non-Cinegoers
Literate	75	45
Illiterate	66	30

At 5% level of significance, test whether there is association between habits of cinema watching and literacy. Given  $\chi^2_{1,0.05} = 3.81$ .

- e) Explain the terms : (i) Type I error  
(ii) Type II error

**Q3) Attempt any two of the following : [2 × 10 = 20]**

- a) The average number of misprints per page of a book is 1.2. Assuming the distribution of number of misprints be poisson, find
- The probability that the page is free from misprints.
  - The probability that the page contain less than 3 misprints.
  - The number of pages containing more than one misprint in a book of 300 pages. Given that  $e^{-1.2} = 0.301194$
- b) A die is tossed twice.
- Write sample space of this experiment.
  - A discrete random variable 'x' denotes sum of integers appearing on the uppermost faces.  
Write down its probability distribution.
  - Find the mean and median of r.v.x.

- c) i) A computer operator claims that she can type at the rate of 100 words per minute on an average. In 10 trials, she typed at an average rate of 120 words per minute with standard deviation 21 words. Can we accept her claims at 5% level of significance?
- ii) A discrete random variable  $X$  has following probability mass function.

$$P(X = x) = Kx \quad ; \quad x = 1, 2, 3, 4$$

$$K > 0$$

$$= 0 \quad ; \quad \text{otherwise}$$

Find the value of constant  $K$  and mean of  $X$ .

- d) i) Describe the test procedure of equality of two population proportions.
- ii) In a sample of 600 students of college A, 400 students were found to use ball pens. In another college B, from a sample of 900 students, 450 were found to be use ball pens. Test whether the two colleges are significantly differ with respect to the habit of using ball pens. (Use 5% level of significance)

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

**[2 × 15 = 30]**

- a) If  $X \rightarrow N(30, 4)$  then find

i)  $P(X \leq 34)$

ii)  $P(X \geq 28)$

iii)  $P(28 \leq X \leq 32)$

iv)  $E(3X)$  and  $\text{var} \left( \frac{X}{4} \right)$

v)  $E(Y)$  and  $\text{var} (Y)$  where  $Y = \frac{X - 20}{5}$

- b) i) Explain paired t-test.  
 ii) The sales data of an item in a shops before and after special promotional campaign are as given below :

Shops	A	B	C	D	E	F
Sales before campaign	48	57	30	36	45	60
Sales after campaign	57	60	45	30	48	66

Can campaign judged to be a success? Use 5% level of significance.  
 Given  $t_{5;0.05} = 2.57$ .

- c) The Joint probability distribution of (X, Y) is given below.

Y \ X	1	2	3
0	K	2K	3K
1	2K	3K	4K
2	3K	4K	5K

Obtain

- the value of constant K
- Marginal probability distribution of X and of Y.
- $P(X + Y \leq 3)$
- Conditional probability distribution of Y given  $(X = 0)$ .
- Are X and Y independent?



Total No. of Questions : 5]

SEAT No. :

**P361**

[Total No. of Pages : 4

**[5358]-3012**

**T.Y. B.Com.**

**BUSINESS ENTREPRENEURSHIP**  
**(2013 Pattern) (Paper - II) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Explain guiding principles of searching Business Opportunities. **[16]**

**Q2)** Explain guiding principles of "Selection of New Project". Explain role of searching project. **[16]**

OR

What is Environment Scanning? Explain its need.

**Q3)** a) Explain concept of "Business Plan" and also explain objectives of Business Plan. **[8]**

b) Explain functions and working of "Small Industries Development Bank of India (SIDBI). **[8]**

OR

a) What is Break Even Analysis? Explain its benefits.

b) Explain primary, stability and Growth Phase of Small Industries Management.

**Q4)** Explain in detail "Attitudes of Small Industries Management". **[16]**

**P.T.O.**

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

**[16]**

- a) Guidelines of Business plan preparation.
- b) Dr. R. J. Rathi.
- c) Business crises.
- d) Industrial Sickness.



Total No. of Questions : 5]

P361

[5358]-3012

T.Y. B.Com.

**BUSINESS ENTREPRENEURSHIP**

(2013 Pattern) (Paper - II) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) व्यावसायिक संधी शोधण्याच्या दृष्टीने मार्गदर्शक ठरणारी तत्वे सांगुन स्पष्ट करा. [16]

प्रश्न 2) नवीन प्रकल्प निवडीबाबतची मार्गदर्शक तत्वे स्पष्ट करा. प्रकल्प शोधण्याची भूमिका स्पष्ट करा. [16]

किंवा

पर्यावरण तपासणी म्हणजे काय? त्याची आवश्यकता स्पष्ट करा.

प्रश्न 3) अ) व्यवसाय आराखडा ही संकल्पना विशद करून, व्यावसायिक आराखड्याची उद्दिष्टे स्पष्ट करा. [8]

ब) भारतीय लघुउद्योग विकास बँकेचे कार्य व कामगिरी विशद करा. [8]

किंवा

अ) ब्रेक इव्हन अॅनॅलिसिस म्हणजे काय? ते सांगुन त्याचे फायदे विशद करा.

ब) लघु उद्योग व्यवस्थापनातील प्रारंभिक, स्थिर व वृद्धी अवस्था स्पष्ट करा.

प्रश्न 4) लघु उद्योग व्यवस्थापनाचे दृष्टीकोन सविस्तर स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) व्यावसायिक आराखडा तयार करण्याच्या मार्गदर्शनपर सुचना.
- ब) डॉ. आर. जे. राठी.
- क) व्यावसायिक अरिष्ट
- ड) व्यावसायिक आजारपण.





प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

अ) ग्राहक संरक्षण कायदा - 1986

ब) विपणन नियमनाचे महत्व

क) आंतरराष्ट्रीय विपणनाची व्याप्ती

ड) कृषी विपणन



Total No. of Questions : 5]

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[5358]-3013

T.Y. B.Com.

विपणन व्यवस्थापन

(2013 Pattern) (Paper - II) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) विपणन व्यवस्थापकाच्या सामाजिक जबाबदाऱ्या स्पष्ट करा. [16]

प्रश्न 2) विक्री अंदाजपत्रक म्हणजे काय? विक्री अंदाज पत्रकाचे विविध फायदे आणि मर्यादा स्पष्ट करा. [16]

किंवा

विपणनाचा समाजावर आणि व्यवसायावर होणारा परिणाम स्पष्ट करा.

प्रश्न 3) अ) विपणन संघटनांचे विविध प्रकार कोणते? [8]

ब) आंतरराष्ट्रीय विपणनातील समस्या स्पष्ट करा. [8]

किंवा

अ) विक्री विषयक अंदाज व्यक्त करण्याची विविध तंत्रे स्पष्ट करा.

ब) कृषी विपणनातील विविध त्रुटी कोणत्या?

प्रश्न 4) आंतरराष्ट्रीय विपणनातील विविध आव्हाने कोणती? [16]

**Q5)** Write short notes on (Any Two) :

**[16]**

- a) Consumer Protection Act, 1986.
- b) Importance of Marketing Regulation.
- c) Scope of International Marketing.
- d) Agricultural Marketing.



Total No. of Questions : 5]

SEAT No. :

**P362**

[Total No. of Pages : 4

**[5358]-3013**

**T.Y. B.Com.**

**MARKETING MANAGEMENT  
(2013 Pattern) (Paper - II) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Explain the social responsibilities of Marketing Manager. **[16]**

**Q2)** What is a 'Sales Budget'? Explain the advantages and limitations of 'Sales Budget'. **[16]**

OR

Explain the impact of Marketing on Society and Business.

**Q3)** a) What are the types of Marketing Organisations? **[8]**

b) Explain the problems of International Marketing. **[8]**

OR

a) Explain the different types of sales Forecasting techniques.

b) What are the various defects of Agricultural Marketing?

**Q4)** What are the different challenges in International Marketing. **[16]**

**P.T.O.**

Total No. of Questions : 5]

SEAT No. :

**P363**

[Total No. of Pages : 4

**[5358]-3014**

**T.Y. B.Com.**

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

**(2013 Pattern) (Special Paper - II) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is the agricultural productivity? Explain the causes of low agricultural productivity in India. **[16]**

**Q2)** Explain in details the causes of farmer's suicide in India. **[16]**

OR

Give the brief review of Land Reforms in India.

**Q3)** a) Explain the pattern of ownership of industries in India. **[8]**

b) Explain the problems of small scale industries in India. **[8]**

OR

a) Explain the causes of Industrial disputes.

b) Explain in brief the role of IFCI in industrial finance.

**Q4)** Explain in details the problems of public enterprises in India. **[16]**

**P.T.O.**

**Q5)** Write short notes on (Any Two) :

**[16]**

- a) Progress of Sugar Industry.
- b) Problems of Iron and Steel industry in India.
- c) Measures to reduce industrial disputes.
- d) Social security and welfare measures.



Total No. of Questions : 5]

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[5358]-3014

T.Y. B.Com.

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

(2013 Pattern) (Special Paper - II) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) शेतीची उत्पादकता म्हणजे काय? भारतातील शेती उत्पादकता कमी असण्याची कारणे स्पष्ट करा. [16]

प्रश्न 2) भारतातील शेतकऱ्यांच्या आत्महत्येची कारणे सविस्तर स्पष्ट करा. [16]

किंवा

भारतातील जमीन सुधारणांचा थोडक्यात आढावा घ्या.

प्रश्न 3) अ) भारतातील उद्योगांच्या मालकी हक्काचा आकृतीबंध स्पष्ट करा. [8]

ब) भारतातील लघुउद्योगांच्या समस्या स्पष्ट करा. [8]

किंवा

अ) औद्योगिक संघर्षाची कारणे स्पष्ट करा.

ब) औद्योगिक वित्त पुरवठ्यातील 'भारतीय औद्योगिक वित्तपुरवठा महामंडळाची (IFCI) भूमिका थोडक्यात स्पष्ट करा.

प्रश्न 4) भारतातील सार्वजनिक उद्योगांच्या समस्या सविस्तर स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) साखर उद्योगाची प्रगती
- ब) भारतातील लोखंड आणि पोलाद उद्योगाच्या समस्या
- क) औद्योगिक संघर्ष कमी करण्यासाठीचे उपाय
- ड) सामाजिक सुरक्षितता आणि कल्याणकारी उपाययोजना





Total No. of Questions : 4]

SEAT No. :

**P364**

[Total No. of Pages : 4

**[5358]-3015**

**T.Y. B.Com.**

**DEFENCE BUDGETING, FINANCE AND  
MANAGEMENT**

**Defence Production and Management in India  
(Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any Ten) :

**[20]**

- i) Define Defence management.
- ii) Define Logistics.
- iii) Define Strategic Planning.
- iv) Define sustainable military strength.
- v) Write any two functions of ministry of Defence.
- vi) Write any two limitations of Defence management.
- vii) Write any two demerits of DPSU.
- viii) State any two merits of licensing armament production.
- ix) Write any two characteristics of India's Defence production.
- x) Define industrial policy resolution.
- xi) Write any two importance of R& D in weapons procurement.
- xii) What do you mean by non-strategic threats?
- xiii) Define War potential.

***P.T.O.***

**Q2)** Answer in 50 words each (any two) : **[10]**

- i) Explain relationship between Defence and Development.
- ii) Discuss Industrial policy resolution of India since 1991.
- iii) Describe political aspects of Defence preparedness.

**Q3)** Answer in 150 words each (any two) : **[20]**

- i) Explain defence policy making process in India.
- ii) Discuss causes of increasing Defence Expenditure.
- iii) Discuss principles of logistics management.

**Q4)** Answer in 300 words each (any two) : **[30]**

- i) Explain role of Private sector in armament Production.
- ii) Discuss decision making process in India's armed forces.
- iii) Discuss problems and prospects of armament production in India.



Total No. of Questions : 4]

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[5358]-3015

T.Y. B.Com.

**DEFENCE BUDGETING, FINANCE AND  
MANAGEMENT**

**(Defence Production and Management in India)**

**(Paper - II)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

- 
- प्रश्न 1) 20 शब्दात उत्तरे द्या. (कोणतेही दहा) [20]
- “संरक्षण व्यवस्थापन” व्याख्या द्या.
  - “पुरवठा व्यवस्था” व्याख्या द्या.
  - “सामरिक नियोजन” व्याख्या द्या.
  - “आवश्यक लष्करी क्षमता” व्याख्या द्या.
  - संरक्षण मंत्रालयाचे कोणतेही दोन कार्ये नमुद करा.
  - संरक्षण व्यवस्थापनाच्या दोन मर्यादा नमुद करा.
  - डिफेन्स पब्लीक सेक्टर अन्डरटेकींगच्या कोणतेही दोन दोष लिहा.
  - परवान्यासह शस्त्रास्त्र उत्पादनाचे कोणतेही दोन गुण नमूद करा.
  - भारतीय संरक्षण उत्पादनाची कोणतीही दोन वैशिष्ट्ये लिहा.
  - “औद्योगिक धोरणाबाबतचा ठराव” व्याख्या द्या.
  - शस्त्रास्त्र उत्पादनातील संशोधन आणि विकासाचे दोन महत्वाच्या बाबी नमुद करा.
  - असामरिक धोके म्हणजे काय?
  - युध्द क्षमता व्याख्या द्या.

प्रश्न 2) 50 शब्दात उत्तरे द्या. (कोणतेही दोन) [10]

- i) संरक्षण आणि विकास यातील संबंध स्पष्ट करा.
- ii) 1991 नंतरचा औद्योगिक धोरणाबाबतच्या ठरावाची चर्चा करा.
- iii) संरक्षणसज्जतेच्या राजकीय पैलूंचे वर्णन करा.

प्रश्न 3) 150 शब्दात उत्तरे द्या. (कोणतेही दोन) [20]

- i) भारतातील संरक्षण धोरण निर्धारित करण्याची प्रक्रिया स्पष्ट करा.
- ii) संरक्षणावरील वाढणाऱ्या खर्चाच्या कारणाविषयी चर्चा करा.
- iii) पुरवठा व्यवस्थापनाच्या तत्वाबाबत चर्चा करा.

प्रश्न 4) 300 शब्दात उत्तरे द्या. (कोणतेही दोन) [30]

- i) शस्त्रास्त्र उत्पादनातील खाजगी उदयोग धंद्याची भूमिका स्पष्ट करा.
- ii) भारताच्या सशस्त्रसेनादलातील निर्णय प्रक्रियेविषयी चर्चा करा.
- iii) भारतातील शस्त्रास्त्रे उत्पादनाबाबतच्या समस्या आणि भविष्य याबाबत चर्चा करा.



Total No. of Questions : 5]

SEAT No. :

**P365**

[Total No. of Pages : 4

**[5358]-3016**

**T.Y. B.Com.**

**INSURANCE, TRANSPORT AND CLEARANCE  
(2013 Pattern) (Paper - II) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define Privatization? Explain in detail, The effects of privatization on Insurance Business. **[16]**

**Q2)** Define Life Insurance? Enumerate in detail the various conditions of Life Insurance Contract. **[16]**

OR

Distinguish between Nominations and Assignment of Insurance Policies.

**Q3)** a) Write a note on Insurance Act, 1938. **[8]**

b) Write a note on Report of Malhotra Committee. **[8]**

OR

a) Write a note on saving plans of Insurance Business.

b) Explain the Role of Insurance Agents in Insurance Business.

**Q4)** What do you know about General Insurance (Nationalization Amendment Act, 2002? Enumerate the objectives and main provisions of this Act. **[16]**

**P.T.O.**

**Q5)** Answer the following questions in brief. (Any two) :

**[16]**

- a) Explain claim settlement Procedure of General Insurance.
- b) State the permanent disability benefits of General Insurance.
- c) Write a note on surrender of Policies.
- d) State the legal rules as to the saving plans of Insurance business.



Total No. of Questions : 5]

P365

[5358]-3016

T.Y. B.Com. (For External)

INSURANCE, TRANSPORT AND CLEARANCE

(2013 Pattern) (Paper - II) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) खाजगीकरणाची व्याख्या सांगा ? विमा व्यवसायावर खाजगीकरणाचे झालेले परिणाम सविस्तर स्पष्ट करा. [16]

प्रश्न 2) आर्युविम्याची व्याख्या सांगून, आर्युविमा कराराच्या वेगवेगळ्या विविध अटी सविस्तर विशद करा. [16]

किंवा

विमा पॉलीशीमधील वारसनॉद (Nomination) आणि मूखत्यार पत्र (Assignment) या दोघामधील फरक सांगा.

प्रश्न 3) अ) 1938 चा विमा कायदा यावर थोडक्यात टिप लिहा. [8]

ब) मल्होत्रा समितीचा अहवाल यावर टिप लिहा. [8]

किंवा

अ) विमा व्यवसायातील बचत योजना (saving plans) यावर टिप लिहा.

ब) विमा व्यवसायात विमा एजंटची (प्रतिनिधीची) भूमिका स्पष्ट करा.

प्रश्न 4) 2002 चा सर्वसाधारण विमा व्यवसाय (राष्ट्रीयीकरण) सुधारणा कायदा याबद्दल आपणास काय माहिती आहे ? या कायद्याची उद्दीष्टे आणि मूख्य तरतूदी विशद करा. [16]

प्रश्न 5) खालील प्रश्नांची थोडक्यात उत्तरे द्या. (कोणतेही दोन)

[16]

- अ) सर्व साधारण विम्याची नुकसान भरपाई मिळविण्याची कार्यपध्दती स्पष्ट करा.
- ब) सर्व साधारण विम्यातील कायमस्वरूपी अपंगत्वाचे फायदे सांगा.
- क) पॉलीशीची सोडत (surrender of policies) यावर टिप लिहा.
- ड) विमा व्यवसायातील बचत योजना संबंधी असलेले कायदेशीर नियम सांगा.





Total No. of Questions : 5]

SEAT No. :

**P366**

[Total No. of Pages : 2

**[5358]-3017**

**T.Y. B.Com.**

**COMPUTER APPLICATIONS**

**Computer Networking and Cyber Security**

**(2013 Pattern) (Paper - II) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks,*
- 3) *Neat diagrams must be drawn whenever necessary.*

**Q1)** Attempt any Eight of the following.

**[16]**

- a) What is Computer Network?
- b) Write any two advantages of Bus topology.
- c) What is socket address?
- d) List any two Guided transmission media.
- e) List any two categories of Coaxial cable.
- f) Give the full form of
  - i) ANSI
  - ii) IEEE
- g) Give any two applications of Bluetooth.
- h) List any two areas of security.
- i) What is threats? Give any two types of threats.
- j) What is Encryption?

**Q2)** Attempt any Four of the following.

**[16]**

- a) Differentiate between Server based LAN and peer to peer LAN.
- b) Explain the functions of Data link Layer of ISO-OSI Reference model.
- c) Explain physical structure of Fiber optic cable.
- d) What is NIC? Explain functions of NIC.
- e) Explain architecture of IEEE 802.11 Wireless LAN.

**P.T.O.**

**Q3)** Attempt any Four of the following. **[16]**

- a) Explain Star topology with advantages and disadvantages.
- b) Explain the concept of E-Commerce security in detail.
- c) What is malicious code? Explain the types of malicious code.
- d) Explain applications of cryptography.
- e) Explain the security issues in wireless network.

**Q4)** Write short note on any Four : **[16]**

- a) WAN
- b) Connectionless services
- c) Micro-wave transmission
- d) Computer Forensics
- e) Digital Signature

**Q5) A)** Attempt any Two of the following. **[8]**

- a) What is protocol? Explain key elements of protocol.
- b) Explain TCP/IP Reference model.
- c) Explain Sky propagation method.

**B)** Attempt any Two of the following. **[8]**

- a) Explain concept of Information security.
- b) Explain in detail concept of Insecure Network connections.
- c) Explain the concept of Public key infrastructure



Total No. of Questions : 6]

SEAT No. :

**P367**

[Total No. of Pages : 4

**[5358]-3018**

**T.Y. B.Com.**

**BUSINESS ADMINISTRATION**  
**Finance, Production and Functions**  
**(2013 Pattern) (Paper - III) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is "Financial Planning"? Explain Advantages and Limitations of Financial Planning. **[14]**

**Q2)** Define 'Debenture'. Explain characteristics and types of Debenture. **[14]**

OR

What is 'Financial Management'? Explain objectives and functions of Financial Management.

**Q3)** a) Distinguish between Fixed capital and Working capital. **[7]**

b) Explain importance of Production Planning. **[7]**

OR

a) Explain Advantages of Loans From Bank.

b) Explain principles of Material Handling.

**Q4)** Explain characteristics, Advantages and Disadvantages of continuous manufacturing system. **[14]**

**P.T.O.**

**Q5)** Write short notes (Any two) :

**[14]**

- a) Use of computer in Inventory Management.
- b) Importance of Supply Chain Management.
- c) Advantages of Plant Layout.
- d) Batch production.

**Q6)** 'Make in India' and 'Start up India'. Discuss.

**[10]**



Total No. of Questions : 6]

P367

[5358]-3018

T.Y. B.Com.

व्यवसाय प्रशासन

(वित्त, उत्पादन व प्रक्रिया कार्ये)

(2013 Pattern) (Paper - III) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) “वित्तीय नियोजन” म्हणजे काय? वित्तीय नियोजनाचे फायदे व मर्यादा स्पष्ट करा. [14]

प्रश्न 2) ‘कर्जरोखा’ व्याख्या द्या. कर्जरोख्याची वैशिष्ट्ये व प्रकार स्पष्ट करा. [14]

किंवा

‘वित्तीय व्यवस्थापन’ म्हणजे काय? वित्तीय व्यवस्थापनाची उद्दिष्ट्ये व कार्ये स्पष्ट करा.

प्रश्न 3) अ) स्थिर भांडवल व खेळते भांडवल यातील फरक स्पष्ट करा. [7]

ब) उत्पादन नियोजनाचे महत्व स्पष्ट करा. [7]

किंवा

अ) बँकेकडून घेतलेल्या कर्जाचे फायदे स्पष्ट करा.

ब) सामग्री हाताळणीची तत्वे स्पष्ट करा.

प्रश्न 4) सतत उत्पादन पध्दतीची वैशिष्ट्ये, फायदे व तोटे स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]

- अ) मालसाठा व्यवस्थापनात संगणकाचा उपयोग
- ब) पुरवठा साखळी व्यवस्थापनाचे महत्व
- क) यंत्रकुल रचनेचे फायदे
- ड) बॅच प्रॉडक्शन

प्रश्न 6) 'मेक इन इंडिया' व "स्टार्ट-अप इंडिया". चर्चा करा. [10]



Total No. of Questions : 6]

SEAT No. :

**P368**

[Total No. of Pages : 4

**[5358]-3019**

**T.Y. B.Com.**

**BANKING AND FINANCE**

**Banking Law and Practice in India**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is project appraisal? Explain the various aspects of project appraisal. **[14]**

**Q2)** What is Collecting Banker? Explain the duties and rights of collecting banker. **[14]**

OR

Which precautions to be taken by banker giving loans against securities?

**Q3)** a) State types of bankers lien. **[7]**

b) What precautions to be taken by a paying banker in the payment of customers cheques? **[7]**

OR

a) Explain the types of Mortgages.

b) Explain the features of cheques.

**Q4)** Explain provisions under Banking Regulation Act, 1949 regarding functions of Banking companies, Branch licensing and Audit. **[14]**

**P.T.O.**

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

**[14]**

- a) Parties to negotiable instruments.
- b) Bankers obligation of secrecy of accounts.
- c) Payment of forged cheques.
- d) Non legal measures of recovery.

**Q6)** Discuss the recent trends in Indian banking sector.

**[10]**





Total No. of Questions : 6]

P368

[5358]-3019

T.Y. B.Com.

BANKING AND FINANCE

भारतातील बँक विषयक कायदे आणि व्यवहार  
(2013 Pattern) (Special Paper - III) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) प्रकल्प मुल्यमापन म्हणजे काय? प्रकल्प मुल्यमापनाच्या विविध बाजू स्पष्ट करा. [14]

प्रश्न 2) वसुली बँक म्हणजे काय? वसुली बँकेची कर्तव्ये आणि अधिकार स्पष्ट करा. [14]

किंवा

प्रतिभुतींच्या तारणावर कर्ज देताना बँकेने कोणती दक्षता घ्यावी?

प्रश्न 3) अ) बँक धारणाधिकारांचे प्रकार सांगा. [7]

ब) ग्राहकांच्या धनादेशाची रक्कम देताना प्रदायी बँकेने काय दक्षता घ्यावी? [7]

किंवा

अ) गहाणांचे प्रकार स्पष्ट करा.

ब) धनादेशाची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 4) बँक व्यवसाय नियमन कायदा 1949 मधील बँक व्यवसाय करणाऱ्या संस्थेची कार्ये, शाखा उघडण्यास परवानगी आणि लेखापरीक्षण या संदर्भातील तरतुदी स्पष्ट करा. [14]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[14]

- अ) चलनक्षम दस्तऐवजातील पक्ष
- ब) खात्यांच्या गुप्ततेसंबंधी बँके वरील बंधने
- क) बानावट धनादेशाचे प्रदान
- ड) कर्ज वसुलीच्या बिगर कायदेशीर उपाययोजना

प्रश्न 6) भारतीय बँकींग क्षेत्रातील बदलत्या प्रवाहाची चर्चा करा.

[10]



Total No. of Questions : 5]

SEAT No. :

**P369**

[Total No. of Pages : 4

**[5358]-3020**

**T.Y. B.Com.**

**BUSINESS LAWS & PRACTICES**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Calculator may be used.*

**Q1)** Define the term 'Company Secretary'. Explain the duties and rights of company secretary. **[16]**

**Q2)** Define the term 'Trade Mark'. Explain the procedure of registration of Trade Mark. Explain in brief infringement of trade mark. **[16]**

OR

Explain the procedure for issue of debentures. Also explain kinds of debentures that can be issued.

**Q3) a)** Define the 'transaction value'. Explain the items included in the transaction value. **[8]**

OR

Explain in brief :

- i) Dealer
- ii) Appropriate state / Government
- iii) Inter state sale
- iv) Declared goods.

**P.T.O.**

- b) From the following details compute 'CST' payable by a dealer carrying on business in Delhi. The following information is available from his records regarding sales in which central sales tax is not shown separately. [8]

Information	Rs.
i) Turnover (which includes following)	29,50,000
ii) Excise duty	12,75,000
iii) Freight (not shown separately)	37,000
iv) Freight shown separately	70,000
v) Packing charges	15,210
vi) Cost of installation (shown separately)	92,000
vii) Insurance charges for covering the risk of the buyer at the request of the buyer.	15,000
viii) Trade discount (given by way of credit note)	18,000
ix) Goods returned within six months	2,00,000

Central sales tax is 2%.

Buyers issued 'C' forms for all purchases.

- Q4)** Explain the term Deposits. What are the rules for accepting deposits and repayment of deposits. [16]

OR

Explain the term Bonus shares. State the procedure for 'issue of Bonus shares'. Give advantages & limitations of issue of Bonus shares.

- Q5)** Explain the following terms (any two): [16]

- Interim dividend & unclaimed dividend.
- Mortgage, pledge & Hypothecation.
- Smuggling & Prohibited goods.
- Daily stock account.



Total No. of Questions : 5]

P369

[5358]-3020

T.Y. B.Com.

**BUSINESS LAWS & PRACTICES**

(2013 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 'कंपनी चिटणीस' या संज्ञेची व्याख्या द्या. कंपनी चिटणीसाची कर्तव्ये व अधिकार स्पष्ट करा. [16]

प्रश्न 2) 'व्यापारी चिन्ह' या संज्ञेची व्याख्या द्या. व्यापारी चिन्ह नोंदणीची कार्यपद्धती स्पष्ट करा. व्यापारी चिन्हाचे उल्लंघन म्हणजे काय? ते थोडक्यात सांगा. [16]

किंवा

कर्जरोखे (Debentures) देण्याची कार्यपद्धती सांगा. कर्जरोख्याचे विविध प्रकार स्पष्ट करा.

प्रश्न 3) अ) व्यवहार मूल्य म्हणजे काय? व्यवहार मूल्यात समाविष्ट करण्यात येणारे घटक स्पष्ट करा. [8]

किंवा

थोडक्यात लिहा.

- i) वितरण
- ii) उचित राज्य/शासन
- iii) आंतरराज्य विक्री
- iv) जाहिर वस्तू (declared goods)

ब) खालील माहितीच्या आधारे दिल्लीतील व्यापाऱ्याचा देय असणारा विक्रीकर काढा. त्याने दिलेल्या विक्रीच्या माहितीमध्ये केन्द्रिय विक्रीकर स्वतंत्रपणे दाखविलेला नाही. [8]

माहिती	रूपये
i) एकूण उलाढाल (यामध्ये खालील गोष्टींचा समावेश आहे)	29,50,000
ii) उत्पादन कर	12,75,000
iii) वाहतूक खर्च (स्वतंत्र दाखवला नाही)	37,000
iv) वाहतूक खर्च (स्वतंत्र दाखवला आहे)	70,000
v) वेष्टन खर्च	15,210
vi) स्थापना खर्च (स्वतंत्र दाखवला)	92,000
vii) विमा खर्च (ग्राहकाच्या विनंतीवरून त्याचा धोका कमी होण्यासाठी केलेला विमा)	15,000
viii) व्यापारी सवलत (सूट)(क्रेडीट नोट द्वारे दिलेला)	18,000
ix) विक्रीपासून सहा महिन्यात परत आलेला माल केन्द्रिय विक्री कर 2% आहे.	2,00,000

खरेदीदारांनी सर्व प्रकारच्या खरेदीसाठी 'C' फॉर्म दिला आहे.

प्रश्न 4) 'ठेवी' या संज्ञेचा अर्थ स्पष्ट करा. कंपनीने 'ठेवी' स्विकारण्यासंबंधीचे व ठेवी परत करण्याचे नियम सांगा. [16]

किंवा

बोनस शेअर्स (बोनस भाग) संज्ञेचा अर्थ सांगा बोनस शेअर्स देण्याची पध्दती सांगा. बोनस शेअर्स देण्याचे फायदे व मर्यादा सांगा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [16]

- अंतरिम लाभांश आणि मागणी न केलेला लाभांश
- गहाण, तारण आणि नजर गहाण
- तस्करी आणि बंदी असलेल्या वस्तू
- दैनंदिन साठा नोंदवही (Daily Stock Account)



Total No. of Questions : 6]

SEAT No. :

**P370**

[Total No. of Pages : 4

**[5358]-3021**

**T.Y. B.Com.**

**CO-OPERATION AND RURAL DEVELOPMENT**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is primary Co-operatives? Explain the objectives and functions of Primary Co-operatives. **[14]**

**Q2)** What is mean by Pricing? Explain the objectives and significance of pricing. **[14]**

OR

What is meant by Marketing Research? State the scope and steps involved in marketing research.

**Q3)** a) Write a note on sugar - Co-operatives. **[7]**

b) Write a note on organizational set-up of NAFED. **[7]**

OR

a) State the functions of APMC (Agriculture Produce Market Committee).

b) Explain the main provisions of Agriculture produce Market (Regulation) Act, 1963.

**Q4)** Explain the objectives and functions of NAFED. **[14]**

**P.T.O.**

**Q5)** Answer the following questions (Any Two) :

**[14]**

- a) Explain the importance of Co-operative marketing.
- b) State the factors influencing marketing strategy of Co-operatives.
- c) Explain the impact on Agriculture Marketing.
- d) Explain the strategy for exporting Agricultural Produce.

**Q6)** Explain the basic features of Agricultural produce marketing (Development and Regulation) Act, 2003 (Model Act.)

**[10]**





Total No. of Questions : 6]

P370

[5358]-3021

T.Y. B.Com.

**CO-OPERATION AND RURAL DEVELOPMENT**

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) प्राथमिक सहकारी संस्था म्हणजे काय? प्राथमिक सहकारी संस्थांची उद्दीष्टे आणि कार्य स्पष्ट करा. [14]

प्रश्न 2) किंमत म्हणजे काय? किंमतीची उद्दीष्टे आणि महत्व स्पष्ट करा. [14]

किंवा

विपणन संशोधन म्हणजे काय? विपणन संशोधनाची व्याप्ती आणि त्यातील पायऱ्या स्पष्ट करा.

प्रश्न 3) अ) साखर कारखाने यावर टिप लिहा. [7]

ब) नाफेडची संघटनात्मक रचना यावर टिप लिहा. [7]

किंवा

अ) कृषि उत्पन्न बाजार समित्यांचे कार्ये सांगा.

ब) कृषि उत्पादन बाजार (नियमन) कायदा 1963 मधील महत्वाच्या तरतूदी सांगा.

प्रश्न 4) नाफेडची उद्दीष्टे आणि कार्ये स्पष्ट करा. [14]

प्रश्न 5) खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

[14]

- अ) सहकारी विपणनाचे महत्व स्पष्ट करा.
- ब) सहकारी विपणन व्यूहरचनेवर परिणाम करणारे घटक सांगा.
- क) कृषि विपणनाचे परिणाम स्पष्ट करा.
- ड) कृषि उत्पादीत माल निर्यातीसाठीची व्यूहरचना स्पष्ट करा.

प्रश्न 6) कृषि उत्पन्न बाजार (विकास आणि नियमन) कायदा 2003 (आधुनिक कायदा) ची मूलभूत उद्दीष्टे स्पष्ट करा.

[10]



Total No. of Questions : 5]

SEAT No. :

P371

[Total No. of Pages : 4

[5358]-3022

T.Y.B. Com.

**COST AND WORKS ACCOUNTING (Special Paper - III)**

**Costing Techniques and Cost Audit**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1) a) Fill in the blanks (any five): [5]**

- i) At Break even point, margin of safety is \_\_\_\_\_.
- ii) The cost audit report rule have been framed by the \_\_\_\_\_ Government.
- iii) A \_\_\_\_\_ Variance shows that the actual performance is better than the standard performance.
- iv) Performance audit is also known as \_\_\_\_\_.
- v) Idle time Variance = Idle time  $\times$  \_\_\_\_\_.
- vi) The objective of farm costing is to ascertain the correct \_\_\_\_\_ of farming activity.

**b) State whether the following statements are True or False (any Five): [5]**

- i) Cost auditor is appointed for one year.
- ii) Farm cost accounting helps to monitor and control the labour and maintenance cost easily.
- iii) The technique of standard costing is applicable in case of small concern.
- iv) Variances cannot be classified into controllable and uncontrollable.
- v) Budgetary control and standard costing both are techniques of cost control.
- vi) Cost audit is the same as management audit.

**P.T.O.**

**Q2)** Explain the importance of MIS in modern business?

**[15]**

OR

What do you mean by inter-firm comparison? Explain its advantages and limitations.

**Q3)** Write a short note on (any three):

**[15]**

- a) Features of farm costing.
- b) Duties of Cost auditor.
- c) Objectives of cost audit.
- d) Types of cost audit.
- e) Advantages of cost audit to the management.

**Q4) a)** Sai Industries, Pune provides the following cost data:

**[15]**

Particulars	Rs.
Sales	1,50,000
Marginal Cost	1,20,000
Gross Profit	60,000
Fixed Overheads	20,000
Net Profit	40,000

You are required to calculate,

- i) P/V Ratio
- ii) BEP(Sales)
- iii) Margin of Safety when Sales are ₹. 4,00,000,
- iv) Net Profit when Sales are ₹. 4,00,000.
- v) Sales required to earn a profit of ₹. 80,000.

OR

Samarth Industries, Mumbai provides the following cost data for 100% working capacity from which you are required to prepare flexible budget for the production of 60% and 80% capacity level:

Particulars	100% Capacity Rs.
Material	6,00,000
Labour	2,00,000
Variable expenses(direct)	40,000
Variable Overhead	2,00,000
Fixed Overheads	80,000
Administrative Expenses(Fixed)	40,000
Selling Expenses( 10% Fixed)	1,20,000
Distribution Expenses(20% Fixed)	60,000

- b) A factory works on standard costing system. Calculate Material price and Material usage variance from the following cost data:

Standard data for 1 unit of productions

Material – 5 kg @ ₹. 40 per kg

Actual data for 100 units of production

Material – 490 kg @ ₹. 42 per kg. [5]

- Q5) a) In Gurudatta Chemicals Ltd., Ghangapur for producing 10 kgs. of a product 'SANNY', the standard requirement is as follows : [10]

Materials	Quantity kgs.	Rate per kg. Rs.
A	8	6.00
B	4	4.00

During January, 2017, 1,000 kgs. Of product 'SANNY' were produced. The actual consumption of material is as under:

Materials	Quantity kgs.	Rate per kg. Rs.
A	750	7.00
B	500	5.00

You are required to calculate,

- i) Material Cost Variance
- ii) Material Price Variance and
- iii) Material Usage Variance

Also, Verify the results.

- b) In Sairaj Manufacturing Co., Mumbai a production of a single product requires three operations viz. Assembly, Electrical and Mechanical. The standard and the actual cost data relating to direct labour are as follows:[10]

Category of Workers	Standard		Actual	
	Hours	Rs. Rate	Hours	Rs. Rate
Skilled	100	3.00	120	2.00
Semi Skilled	150	4.00	140	5.00
Un skilled	200	5.00	180	6.00
Total	450		440	

Calculate the labour variances

- i) Labour Cost Variance
- ii) Labour Rate Variance
- iii) Labour Efficiency Variance

Also, Verify the results.

OR

From the following information, prepare cost statements for poultry for the year ending 31<sup>st</sup> March 2016.

i)

Item	Stock on 01-04-2015(₹.)	Stock on 31-03-2016(₹.)
Poultry Birds	34,000	50,000
Poultry Food	4,000	8,000

- ii) Purchases during the year ending 31<sup>st</sup> March 2016 poultry birds ₹.58,000 and poultry food ₹. 10,000 respectively.
- iii) Sales during the year ending 31<sup>st</sup> March 2016 poultry birds ₹. 48,000 and Eggs ₹.50,000.
- iv) Wages incurred ₹.4,000 during the year ending 31<sup>st</sup> March 2016.
- v) Workers and proprietors have consumed ₹.4,000 and ₹.2,000 respectively.
- vi) Selling and distribution expenses ₹.5,000 during the year ending 31<sup>st</sup> March 2016.



Total No. of Questions : 4]

SEAT No. :

P372

[Total No. of Pages : 4

[5358]-3023

T.Y. B.Com.

STATISTICS

Business Statistics-III

(2013 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Attempt any five of the following:

[10]

- a) Obtain the saddle point for the following Game:

	Firm Y	
Firm X	18	-17
	16	-4

- b) State the distributions of no. of arrivals and inter arrival time in queuing theory.
- c) State whether each of the statement given below is true or false:
  - i) Control charts are apply on continuous production process.
  - ii) PERT is deterministic model.
- d) Explain the term 'Pessimistic time' in PERT.
- e) State any two differences between the assignable and chance causes.
- f) State the condition that cost function can be determined as maximum function.

Q2) Attempt any Four of the following:

[20]

- a) Solve the following game:

	Player B		
Player A	9	8	-7
	3	-6	4
	6	7	-8

- b) Explain the concept of process capability study. Also state the interpretation of capability index  $C_p$  and  $C_{pk}$ .

P.T.O.

- c) If  $C(x) = 31x^4 + 12x^2 - 71x + 12$  is the manufacturer's total cost equation, find the:
- average cost
  - fixed cost
  - variable cost
  - marginal cost
- d) For the following pay-off table find the optimal strategy by Maximax Maximin, Laplace Criterion and Hurwicz Criterion ( $\alpha = 0.8$ )

	$N_1$	$N_2$	$N_3$	$N_4$
$S_1$	16	11	12	7
$S_2$	13	12	10	11
$S_3$	11	12	12	15

- e) Explain construction of p-chart for proportion of defectives.

**Q3)** Attempt any two of the following:

- a) i) State the purpose of replacement problem? [2]
- ii) The maintenance cost and resale value per year of a machine whose purchase price is Rs. 15,000 is given below: [8]

Year	Maintenance Cost (in Rs.)	Resale Value (in Rs.)
1	600	12000
2	800	9500
3	1050	7500
4	1400	5700
5	2100	4200
6	3500	3900
7	5000	2900
8	6800	2000

When should the machine be replaced?



b) A road transport company has one reservation clerk on duty at a time. He handles information of bus schedules and make reservations. Customers arrive at a rate of 8 per hour and the clerk can service 12 customers on an average per hour. Under assumption of queuing theory, find: [10]

- i) Average number of customers waiting for the service.
- ii) Average number of customers in a queue
- iii) Average waiting time of customer for the service.
- iv) Probability that the reservation clerk is idle.
- v) Probability that a customer has to wait before he gets service.

c) The following table gives the activities in a project and other relevant information : [10]

Activity	1-2	1-3	2-5	2-4	3-4	4-5	4-6	5-6	6-7
Duration	5	9	14	4	3	10	12	6	10

Find the earliest start, earliest finish, latest start, latest finish, total float, free float and independent float for each activity. Also find critical path.

d) A company manufactures 200 motor cycles per day which changes according to availability of raw material : [10]

Production	196	197	198	199	200	201	202	203	204
Per day									
Probability	0.05	0.09	0.12	0.14	0.20	0.15	0.11	0.08	0.06

Consider the following sequence of random numbers:

82, 89, 78, 24, 52, 61, 18, 45, 04, 23, 50, 77.

Using the sequence, simulate the production for next 12 days. Use Monte-Carlo simulation method.

Q4) Attempt any two of the following: [30]

a) The demand for cake in the bakery shop may be 25, 26, 27, 28 with probabilities 0.1, 0.3, 0.5, 0.1 respectively. Making cost and selling price of one cake is Rs. 8 and Rs. 10 respectively. Balance cake is treated as waste. Write the pay of matrix for the given situation. Also prepare opportunity loss table. How much cake should he make using EOL criteria? Verify that the optimal strategy obtained by EMV and EOL criterion is same?

- b) The following data on the basis of fuses sample of 5 being taken every hour:

Draw control charts for mean and range.

Sample No.	1	2	3	4	5	6	7	8	9	10	11	12
Mean	69.4	63.4	57	64	57.4	82	85	33.4	46	112.4	93.6	95.6
Range	45	48	62	48	36	81	78	42	69	84	48	75

( $n=5$ ,  $A_2=0.577$ ,  $D_3=0$ ,  $D_4=2.115$ ) Also comment on whether the process is under control?

- c) Given below is the information about a project regarding different activities. All time estimates are in days.

Activity	1-2	1-3	1-4	2-5	3-5	4-6	5-6
$t_0$ :	5	1	2	3	1	2	1
$t_m$ :	6	1	4	6	1	2	4
$t_p$ :	7	2	12	15	1	8	7

- i) Draw the PERT network diagram and find expected time estimate & variance for each activity.
- ii) Given the total estimated project completion time is 17 days with SD 3.14 days. What is the probability that the project will be completed within 12 days?



Total No. of Questions : 6]

SEAT No. :

**P373**

[Total No. of Pages : 4

**[5358]-3024**

**T.Y. B. Com.**

**BUSINESS ENTREPRENEURSHIP (Paper - III)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What do you mean by 'Organizational Behaviour'? Explain any two models of Organizational Behaviour. **[14]**

**Q2)** Define the term 'Personality' What are its determinants? **[14]**

OR

Write a detailed note on Entrepreneurial Personality of shri.Dilip Narayan Borawake.

- Q3)** a) Write a detailed note on 'Group size' **[7]**  
b) What are the benefits from team? **[7]**

OR

- a) Explain the term 'Management by Objectives'.
- b) Why do employees resist the changes?

**Q4)** Narrate the sources of Stress. **[14]**

**P.T.O.**

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

**[14]**

- a) Group Cohesion
- b) Creating high performance team
- c) Job description
- d) Causes of change

**Q6)** Being Senior Manager of a manufacturing firm, how will you manage the conflict?**[10]**



Total No. of Questions : 6]

P373

[5358]-3024

T.Y. B. Com.

**BUSINESS ENTREPRENEURSHIP (Paper - III)**

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 'संघटनात्मक वर्तन' म्हणजे काय? संघटनात्मक वर्तनाचे कोणतेही दोन प्रारूप (Models) वर्णन करा. [14]

प्रश्न 2) 'व्यक्तिमत्व' संकल्पनेची व्याख्या द्या. ते ठरविणारे घटक कोणते ते सांगा. [14]

किंवा

श्री. दिलीप नारायण बोरावके यांचे उद्योजकीय व्यक्तिमत्व यावर सविस्तर टीप लिहा.

प्रश्न 3) अ) 'समूह आकारमान' यावर सविस्तर टीप लिहा. [7]

ब) संघाकडून होणारे फायदे कोणते ते सांगा. [7]

किंवा

अ) 'उद्दिष्टनिष्ठ व्यवस्थापन' संकल्पना स्पष्ट करा.

ब) कर्मचारी बदलांना विरोध का करतात?

प्रश्न 4) ताणतणावाचे स्रोत विशद करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[14]

- अ) समूह मिलाफ (Group Cohesion)
- ब) उच्च कार्यप्रगती साध्य करणाऱ्या संघाची निर्मिती करणे
- क) कार्य विवरण (Job Description)
- ड) बदलाची कारणे

प्रश्न 6) उत्पादन उद्योगसंस्थेचे वरिष्ठ व्यवस्थापक या नात्याने तुम्ही संघर्षाचे व्यवस्थापन कसे कराल?[10]



Total No. of Questions : 6]

SEAT No. :

**P374**

[Total No. of Pages : 4

**[5358]-3025**

**T.Y. B. Com.**

**MARKETING MANAGEMENT (Paper - III)**

**Advertising Management**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define Advertising. Describe the functions of Advertising. **[14]**

**Q2)** What is Buying motives? Explain the relation between Advertising Appeal and Buying Motive. **[14]**

OR

What is Brand identity? Explain the types and significance of Brand.

**Q3)** a) Explain the types of Industrial Goods. **[7]**

b) Explain the Ethics in Advertising. **[7]**

OR

a) Explain the Functions of Logistics.

b) Explain the selection of Target Segment.

**Q4)** What is Marketing Research? Explain the nature and scope of Marketing Research. **[14]**

**P.T.O.**

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

**[14]**

- a) Types of Data.
- b) Need of warehousing
- c) Targeting strategies.
- d) Factors affecting transportation costs.

**Q6)** Explain the essential of an effective Marketing Control System.

**[10]**





Total No. of Questions : 6]

P374

[5358]-3025

T.Y. B. Com.

**MARKETING MANAGEMENT (Paper - III)**

**Advertising Management**

**(2013 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) जाहिरातीची व्याख्या द्या. जाहिरातींच्या कार्याचे वर्णन करा. [14]

प्रश्न 2) खरेदी प्रेरणा म्हणजे काय? जाहिरातीतील आवाहने आणि खरेदी प्रेरणा यातील परस्परसंबंध स्पष्ट करा. [14]

किंवा

चिन्हाची ओळख (Brand identity) म्हणजे काय? चिन्हाचे प्रकार व त्याचे महत्व स्पष्ट करा.

प्रश्न 3) अ) औद्योगिक वस्तूंचे प्रकार स्पष्ट करा. [7]

ब) जाहिरातीमधील नैतिक मूल्ये स्पष्ट करा. [7]

किंवा

अ) पुरवठाशास्त्राची कार्ये स्पष्ट करा.

ब) लक्ष्यबाजाराच्या निवडीचे निकष स्पष्ट करा.

प्रश्न 4) विपणन संशोधन म्हणजे काय? विपणन संशोधनाचे स्वरूप आणि व्याप्ती स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[14]

- अ) माहितीचे प्रकार
- ब) गोदामाची गरज
- क) लक्ष्यकेंद्री विपणनासाठीच्या व्यूहरचना
- ड) वाहतूक खर्चावर परिणाम करणारे घटक

प्रश्न 6) विपणन नियंत्रण प्रक्रिया परिणामकारक होण्यासाठी आवश्यक बाबी स्पष्ट करा.

[10]



Total No. of Questions : 6]

SEAT No. :

**P375**

[Total No. of Pages : 4

**[5358]-3026**

**T.Y. B. Com.**

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**  
**(Special Paper - III) (Regular)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Explain the role of NABARD' in rural credit since 1991. **[14]**

**Q2)** Explain the role of community development programmes in rural development. **[14]**

OR

Explain the functions of Dairy Co-operatives in India.

**Q3)** a) State the causes of Industrial imbalance in India. **[7]**

b) Explain the importance of industrial policy. **[7]**

OR

a) Explain the role of private investment in the infrastructural development.

b) Explain the impact of 'SEZ' in india on industrial growth.

**Q4)** Explain the role of Multinational Corporations in India. **[14]**

**P.T.O.**

**Q5)** Write short notes on : (Any Two)

**[14]**

- a) Impact of Industrial policy 1991.
- b) Importance of infrastructural development in economic development.
- c) Need for balanced regional industrial development.
- d) Concept of Multi National Corporation

**Q6)** Explain the problems of poultry Co-operatives in your area.

**[10]**



Total No. of Questions : 6]

P375

[5358]-3026

T.Y. B. Com.

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

**(Special Paper - III (Regular))**

**(2013 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 1991 पासून ग्रामीण पतपुरवठ्यातील नाबार्डची भूमिका स्पष्ट करा. [14]

प्रश्न 2) ग्रामीण विकासातील सामुदायिक विकास कार्यक्रमांची भूमिका स्पष्ट करा. [14]

किंवा

भारतातील दुग्ध सहकारी संस्थांची कार्ये स्पष्ट करा.

प्रश्न 3) अ) भारतातील औद्योगिक असमतोलाची कारणे सांगा. [7]

ब) औद्योगिक धोरणाचे महत्व स्पष्ट करा. [7]

किंवा

अ) पायाभूत सुविधा विकासातील खाजगी गुंतवणूकीची भूमिका स्पष्ट करा.

ब) भारतातील सेझचा औद्योगिक वृद्धीवरील प्रभाव स्पष्ट करा.

प्रश्न 4) भारतातील बहुराष्ट्रीय महामंडळांची भूमिका स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [14]

- अ) 1991 च्या औद्योगिक धोरणाचा प्रभाव
- ब) आर्थिक विकासातील पायाभूत सुविधा विकासाचे महत्व
- क) संतुलित प्रादेशिक औद्योगिक विकासाची गरज
- ड) बहुराष्ट्रीय महामंडळाची संकल्पना

प्रश्न 6) तुमच्या भागातील कुक्कुटपालन सहकारी संस्थांच्या समस्या स्पष्ट करा. [10]



Total No. of Questions : 4]

SEAT No. :

**P376**

[Total No. of Pages : 4

**[5358]-3027**

**T.Y. B. Com.**

**DEFENCE BUDGETING, FINANCE AND  
MANAGEMENT (Paper - III)**

**(Defence Budgeting and Financial Management in India)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any Ten)

**[20]**

- i) Define financial Management
- ii) State the meaning of limitations of estimate
- iii) Why Strategic Planning is important?
- iv) Define performance budget
- v) Define sustainable military strength
- vi) State any two limitations of Defence Management
- vii) Define dual economy
- viii) What do you mean by zero budgets?
- ix) Define Structure of Defence Budget
- x) Define war potential
- xi) Define Economic Warfare
- xii) What are the domestic sources of War Finance?
- xiii) Define self reliance

**P.T.O.**

**Q2)** Answer in 50 words each (Any Two) **[10]**

- i) Explain impacts of decreased Defence expenditure on the armed forces
- ii) Discuss economic theories of defence
- iii) How parliament control over defence Budget? Discuss

**Q3)** Answer in 150 words each (Any Two) **[20]**

- i) Explain role and scope of private sector in Defence production
- ii) Write a note on the theory of Defence vs Development
- iii) Write a note on the role of financial advisor in defence services

**Q4)** Answer in 300 words each (Any Two) **[30]**

- i) Analyses trends in India's defence Expenditure
- ii) What are the elements of war potential? Explain in details
- iii) Discuss Challenges and limitations of India's defence management





Total No. of Questions : 4]

P376

[5358]-3027

T.Y. B. Com.

**DEFENCE BUDGETING, FINANCE AND  
MANAGEMENT (Paper - III)**

**(Defence Budgeting and Financial Management in India)  
(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

- 
- प्रश्न 1) 20 शब्दात उत्तरे द्या (कोणतेही दहा) [20]
- i) “आर्थिक व्यवस्थापन” व्याख्या द्या.
  - ii) अंदाज पत्रकाच्या मर्यादा याचा अर्थ नमूद करा.
  - iii) सामरिक नियोजन का म्हणुन महत्वपूर्ण मानले जाते?
  - iv) कार्याभिमुख अर्थसंकल्प” व्याख्या द्या.
  - v) “आवश्यक लष्करी समर्थ्य” व्याख्या द्या.
  - vi) संरक्षण व्यवस्थापनाच्या कोणत्याही दोन मर्यादा नमुद करा.
  - vii) ड्युअल ईकॉनॉमी व्याख्या द्या.
  - viii) झिरो बजेट म्हणजे काय?
  - ix) संरक्षण अंदाजपत्रकाची रचना व्याख्या द्या.
  - x) युद्धक्षमता व्याख्या द्या.
  - xi) आर्थिक युद्धपध्दती व्याख्या द्या
  - xii) युद्धनिधी संकलनाचे देशांतर्गत स्तोत्रे कोणती?
  - xiii) “आत्मनिर्भरता” व्याख्या द्या.

प्रश्न 2) 50 शब्दात उत्तरे द्या (कोणतेही दोन) [10]

- i) संरक्षण खर्चात कपात केल्यामुळे सशस्त्र सेनादलावर होणारे परिणाम स्पष्ट करा.
- ii) संरक्षणाच्या विविध आर्थिक सिध्दांताविषयी चर्चा करा.
- iii) संरक्षण अंदाजपत्रक प्रकार संसद कशाप्रकारे नियंत्रण करित असते चर्चा करा?

प्रश्न 3) 150 शब्दात उत्तरे द्या (कोणतेही दोन) [20]

- i) संरक्षण उत्पादनातील खाजगी क्षेत्राची (उद्योग धंद्याची) भूमिका आणि व्याप्ती स्पष्ट करा.
- ii) “संरक्षणसज्जता विरूद्ध विकासप्रक्रीया या” सिध्दान्तवर टिपण लिहा.
- iii) संरक्षण सेवेतील आर्थिक सल्लागाराची भूमिका यावर टिपण लिहा.

प्रश्न 4) 300 शब्दात उत्तरे द्या (कोणतेही दोन) [30]

- i) “भारताच्या संरक्षण खर्चाच्या (ट्रेण्ड्स) कल” चे विश्लेषण करा.
- ii) युध्दक्षमतेचे घटक कोणते? सविस्तर स्पष्ट करा.
- iii) भारताच्या संरक्षण व्यवस्थापनेची आव्हाने आणि मर्यादा याबाबत चर्चा करा.



Total No. of Questions : 6]

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T.Y. B. Com.

**INSURANCE, TRANSPORT AND CLEARANCE (Paper - III)**  
**(2013 Pattern) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Enumerate the difference between Tourism in India and Tourism in other Countries. **[14]**

**Q2)** Describe the current scenario of Water Transport in India. **[14]**

OR

What are the facilities available to International Tourist in U.K. (United Kingdom), Explain. **[14]**

**Q3) a)** Functions of WTO (World Tourism Organisation) **[7]**

b) Role of Embassy in International Tour. **[7]**

OR

a) Features of logistics Management in Business and Industry. **[7]**

b) Working of IATA (International Air Travel Agency) **[7]**

**P.T.O.**

**Q4)** Enumerate in detail the functions and working of TAAI (Travel Agent association of India) **[14]**

**Q5)** Answer the following questions (Any two) **[14]**

- a) Role of Tour and Travel agents in International Tour.
- b) Write a brief note on Tourism in Thailand
- c) Significance of transport in Indian Economy.
- d) Write a brief note on Tour Accommodation

**Q6)** What do you know about Global Trade? Describe the role of Air Transport in Global Trade. **[10]**



Total No. of Questions : 6]

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T.Y. B. Com.

INSURANCE, TRANSPORT AND CLEARANCE (Paper - III)

(2013 Pattern) (Regular)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) भारतातील पर्यटन आणि इतर देशामधील पर्यटन या दोघामधील फरक विशद करा. [14]

प्रश्न 2) भारतातील जलवाहतूकीची सद्यःस्थिती विशद करा. [14]

किंवा

ग्रेटब्रिटन (इंग्लंड) मध्ये आंतरराष्ट्रीय पर्यटकासाठी कोणत्या सुविधा उपलब्ध आहेत. ते स्पष्ट करा. [14]

प्रश्न 3) अ) जागतिक पर्यटन संघटनेची (WTO) कार्ये [7]

ब) आंतरराष्ट्रीय यात्रेत परकीय वकीलात (Embassy) ची असलेली भूमिका. [7]

किंवा

अ) व्यवसाय व उद्योगात असलेल्या लॉजीस्टिक व्यवस्थापनाचे उद्देश (तत्वे) [7]

ब) आंतरराष्ट्रीय हवाई यात्रा संस्थेची (IATA) कामगिरी [7]

प्रश्न 4) भारतीय प्रवास प्रतिनिधी मंडळाची (TAAI) कार्ये आणि कामगिरी सविस्तर विशद करा. [14]

प्रश्न 5) खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन) [14]

अ) आंतरराष्ट्रीय यात्रेत (प्रवासात) यात्रा आणि प्रवास प्रतिनिधीची (Tour and Travel Agents) असलेली भूमिका ।

ब) थायलंड मधील पर्यटन यावर थोडक्यात टिप लिहा.

क) भारतीय अर्थ व्यवस्थेत वाहतूकीचे असलेले महत्व

ड) पर्यटक-निवास व्यवस्था यावर थोडक्यात टिप लिहा.

प्रश्न 6) जागतिक-व्यापार याबद्दल आपण काय जावता? जागतिक व्यापारात हवाई वाहतूकीची असलेली भूमिका विशद करा. [10]



Total No. of Questions : 5]

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**T.Y.B. Com. (Regular)**

**COMPUTER APPLICATION (Paper - III)**

**Software Engineering**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Neat diagrams must be drawn wherever necessary.*

**Q1)** Attempt any Eight of the following

**[8 × 2 = 16]**

- a) What is Conceptual and Physical system?
- b) What is System analysis?
- c) What is Reusability of software?
- d) Define Cohesion.
- e) What is data dictionary?
- f) Define Beta testing
- g) What is Risk projection?
- h) What is afferent module?
- i) What is requirement Engineering?
- j) What are the symbols of DFD?

***P.T.O.***

**Q2)** Attempt any four of the following **[4 × 4 = 16]**

- a) Explain in detail various layers of Software Engineering.
- b) Explain different techniques of fact gathering
- c) Explain testing principles and objectives.
- d) Explain McCall's quality factors.
- e) Explain Input design with example.

**Q3)** Attempt any four of the following : **[4 × 4 = 16]**

- a) Explain the process of verification and validation.
- b) What are the various types of coupling?
- c) Explain structured chart in detail.
- d) Explain in detail the phases of RAD model.
- e) What are the different Qualities of System Analyst?

**Q4)** Write short note on Any Four of the following : **[4 × 4 = 16]**

- a) SRS
- b) White box testing
- c) Waterfall model
- d) Feasibility study
- e) ERD

**Q5)** a) Solve the following case study.

Draw a prototype of input design screen for entering patients information, in hospital, including patient information, doctor information and treatment information. **[8]**

b) Solve the following case study

If the customer is within maharashtra state and has sales Tax Exemption certificate no sales tax levied, otherwise 8% sales tax is charged on the sales value. if the customer is outside maharashtra state 4% central sales tax in place of sales tax, is charged **[8]**

- i) Draw decision tree
- ii) Draw decision table





Total No. of Questions : 10]

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**T.Y.B. Com. (Vocational)**

**COMPUTER APPLICATIONS (Paper - V)**

**(2013 Pattern)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

- 1) Attempt Any Eight questions.*
- 2) All questions carry equal marks.*

**Q1)** Explain B2B and B2C models of E-Commerce. **[5]**

**Q2)** Explain web design pyramid with suitable diagram. **[5]**

**Q3)** Write note on implementing style sheet. **[5]**

**Q4)** Explain in detail Management Information System. **[5]**

**Q5)** Explain the basic structure of HTML with following tags: **[5]**

- i) `img`
- ii) `href`

**Q6)** What is E-Cheque? Explain advantages of E-Cheque. **[5]**

**Q7)** What is importance of Operational level in an organization? **[5]**

**P.T.O.**

**Q8)** Write a note on Rise of Information Economy. **[5]**

**Q9)** Explain rowspan and colspan attributes of TABLE tag with example. **[5]**

**Q10)** Write a note on Web content management. **[5]**



Total No. of Questions : 4]

SEAT No. :

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[5358]-3031

T.Y.B. Com.

**TAX PROCEDURE AND PRACTICES (Vocational)**

**Central Excise And Customs Duty**

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

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any five)

**[10]**

- a) What is mean by 'Coastal Goods'?
- b) What are the rates of Excise Duty under C.E.?
- c) What is meaning of MRP?
- d) What is mean by 'Transshipment of Goods'?
- e) What is meaning of Customs Air Port?
- f) What is Meaning of 'Noting of Bill of Entry'?
- g) Define 'Movability' and 'Marketability' under Central Excise Act.

**Q2)** Answer in 50 words each (any two)

**[8]**

- a) Write note on HSN system.
- b) What are 'General Free Allowances' provided under Baggage Rules 1998?
- c) Distinguish between 'Manufacture' and 'Production'
- d) Explain nature and incidence of duty under customs Act.

**P.T.O.**

**Q3)** Answer in 150 words each (any two)

**[10]**

- a) What is mean by 'Bonafide Baggage'? Discuss various provisions of Bonafide Baggage.
- b) Discuss records required to be maintain under Central Excise.
- c) What is Provisional Assessment under Central Excise Act?
- d) Explain the powers and duties of Authorities appointed under 'Customs Act'.

**Q4)** Write long answer (any one)

**[12]**

- a) What is the meaning of 'import'? Who is called 'Importer'? Explain procedure of importation under customs Act.
- b) What is mean by CENVAT credit? Explain provisions relating to CENVAT credit under Central Excise Act.



Total No. of Questions : 3]

SEAT No. :

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T.Y.B. Com.

**ADVERTISING, SALES PROMOTION AND SALES  
MANAGEMENT (Paper - V) (Vocational)**

**Sales Management**

**(2013 Pattern)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Define the term “Sales Management”. Explain the importance of sales Management. **[12]**

OR

What do you mean by sales control? Explain the steps involved in sales control.

**Q2)** What do you mean by sales training? Explain in brief methods of sales training. **[12]**

OR

What do you mean by Sales Territory? Describe the factors to be considered in allocation of sales territory.

**Q3)** Write Short Notes: (Any 2) **[16]**

- a) Advantages of sales planning.
- b) Objectives of sales motivation.
- c) Essential qualities of a sales manager.
- d) Event management.



Total No. of Questions : 4]

SEAT No. :

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[5358]-3033

T.Y.B. Com.

**TAX PROCEDURE AND PRACTICES (Vocational)**

**Entrepreneurship Development and Project Report**

**(2013 Pattern) (Paper - VI)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any Five)

**[10]**

- a) Who is called 'Entrepreneur'?
- b) What is mean by data collection?
- c) What is mean by Entrepreneurial process?
- d) What is mean by 'Research Design'?
- e) What do you mean by theory of profit?
- f) What are the area's chosen by women Entrepreneur's?
- g) Explain the term 'Motivation'?

**Q2)** Answer in 50 words each (any Two)

**[8]**

- a) What is mean by 'Hypothesis'? What are its importance?
- b) What is mean by Entrepreneurial Development?
- c) What are the theories for classification of Entrepreneurship?
- d) Enumerate the categories of sources of information

**P.T.O.**

**Q3)** Answer in 150 words each (any Two)

**[10]**

- a) What are the types of Entrepreneur's?
- b) Enumerate and discuss key elements of Entrepreneurship?
- c) What are the methods of 'Data Collection'? Discuss.
- d) Why Research is important?

**Q4)** Answer in 500 words each (any One)

**[12]**

- a) What is mean by 'Sampling'? What are its importance in Research?
- b) Enumerate types of Entrepreneurs? What are their characteristics?

Total No. of Questions : 3]

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**[5358]-3033**

**T.Y.B. Com.**

**ENTREPRENEURSHIP DEVELOPMENT (Common to)**

**i) Computer Applications**

**ii) Advertising, Sales Promotion and Sales Management**

**(Paper - VIB) (Vocational)**

**(2013 Pattern)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1) What are the characteristics of Entrepreneurship? [12]**

OR

Bring out the relative merits and demerits of Sole Proprietorship

**Q2) Describe the procedure of registration of SSI. [12]**

OR

Write a detailed note on 'Identification of opportunities for Entrepreneurship'.

**Q3) Write short notes on (any two) [16]**

- a) Small Industries Service Institute (SISI)
- b) Technical feasibility of a project
- c) Any two entrepreneurial competencies
- d) Developing entrepreneurial competencies

