

Total No. of Questions : 4]

SEAT No. :

P3507

[Total No. of Pages : 4

[4764] - 1001

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

MANAGEMENT ACCOUNTING

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to candidates:

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

Q1) Define Management Accounting. Distinguish between Cost Accounting and Management Accounting. **[14]**

OR

From the following Balance Sheet of X Ltd. as on 31 March 2013 and 31 March 2014, you are required to prepare a Funds Flow Statement.

Liabilities	31/3/2013	31/3/2014	Assets	31/3/2013	31/3/2014
Share capital	4,00,000	5,00,000	Land & Building	4,00,000	4,80,000
General Reserve	80,000	1,40,000	Machinery	3,60,000	2,60,000
P&L A/c	64,000	78,000	Stock	2,00,000	2,52,000
Bank Loan	3,20,000	80,000	Debtors	1,60,000	1,28,000
Creditors	3,00,000	2,60,000	Cash at Bank	1,04,000	18,000
Provision for Tax	60,000	80,000			
	12,24,000	11,38,000		12,24,000	11,38,000

Additional Information:

- a) During the year ended 31st March 2014 dividend of Rs. 74,000 was paid.
- b) Assets of another company were purchased for a consideration of Rs. 1,00,000 payable by issue by shares. These assets include Land & Building Rs. 50,000 and stock of Rs. 50,000.
- c) Depreciation written off on Machinery Rs. 24,000 and Land & Building Rs. 45,000.

P.T.O

- d) Income Tax paid during the year was Rs. 70,000.
- e) Additions to Building were for Rs. 75,000.

Necessary working notes are part of your answer.

Q2) ABC Ltd. Pune has furnished you the following information for the coming financial year during which the estimated production will be 10,000 units per week:

a) Direct Material	Rs. 40		per unit
Direct Labour	Rs. 24		per unit
Direct Expenses	Rs. 16		per unit
	Rs. 80		per unit
Net profit	Rs. 40		per unit
Selling Price	Rs. 120		per unit

- b) 60% of the Direct Expenses consists of Fixed Overheads. The remaining expenses are paid two weeks in arrears.
- c) The stock of Raw Material must be equal to the 3 weeks requirement and finished goods must be equal to half of the Sales of the next month.
- d) The work - in - progress will remain in stock for 2 weeks for which labour cost and expenses should be considered at 40 % and 60% completion stage respectively.
- e) 10% of the purchases are made on cash basis and the remaining with one month credit.
- f) 20% of sales are made on advance payment of one month, while remaining are made with 45 days credit period.
- g) 70% of wages are payable to the skilled workmen on monthly basis while wages are paid to unskilled workmen on weekly basis.
- h) Add 10% of your computation for contingencies.

You are required to prepare a statement showing estimated amount of working capital. A month consists of 4 weeks **[14]**

OR

Explain the term Working Capital. State the various factors in detail that determine the working capital requirement.

Q3) a) The following ratios are in respect of a company for the year 2013-14. Draw up Balance sheet with as many details as possible.

- i) Debtors Turnover Ratio 4 Times
- ii) Creditors Turnover Ratio 8 Times
- iii) Capital Turnover Ratio 2 Times
- iv) Stock Turnover Ratio 8 Times
(Cost of goods Sold/Average stock)
- v) Fixed Assets Turnover Ratio 8 Times
- vi) Gross Profit Ratio 25%
- vii) Gross Profit for the year Rs. 1,00,000
- viii) Reserves & Surplus Rs. 35,000
- ix) Closing stock is more by Rs. 20,000 than the Opening Stock.
- x) There are no long term Liabilities.

[7]

OR

- b) What are the uses of Comparative Statements.
- c) What are Accounting Ratios? Discuss the role of Accounting Ratios.

[7]

OR

- d) From the following Profit & Loss A/c prepare a common size income statement.

P & L A/c

	2013	2014		2013	2014
To Cost of goods sold	1,20,000	1,50,000	By Net Sales	1,60,000	2,00,000
To Administrative Expenses	4,000	4,000			
To Selling Expenses	6,000	8,000			
To N.P.	30,000	38,000			
	1,60,000	2,00,000			

Q4) Write Short Notes on (Any Two):

[8]

- a) Techniques of Financial Statement Analysis.
- b) Responsibility Centres.
- c) Debt - Equity Ratio.
- d) Limitations of Trend Analysis.



Total No. of Questions : 4]

SEAT No. :

P3508

[Total No. of Pages : 4

[4764] - 1002

M.Com. (Semester - I)

STRATEGIC MANAGEMENT

(2013 Pattern) (Compulsory) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) What is 'Strategic Management'? Explain the process and approaches to Strategic Management. **[14]**

OR

Explain in detail the Michael Porter's Model of Industry Analysis.

Q2) Explain the External Growth Strategies adopted in business enterprises. **[14]**

OR

How Financial Planning & Manpower planning are used in Strategy Implementation.

Q3) a) State the advantages of strategic planning. **[7]**

OR

b) Explain the need and formulation of Research & Development Strategy.

c) Describe the need and formulation of Production Strategy. **[7]**

OR

d) Write a detail note on Benchmarking.

P.T.O

Q4) Write Short Notes on (Any Two):

[8]

- a) Evaluating the Strategic Performance.
- b) Social Responsibility.
- c) Strategic Alternatives.
- d) Marketing Strategy.



Total No. of Questions : 4]

P3508

[4764] - 1002

M.Com. (Semester - I)

STRATEGIC MANAGEMENT

(2013 Pattern) (Compulsory) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तासा]

[एकूण गुण : 50

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

प्रश्न 1) 'व्यूहरचनात्मक व्यवस्थापन' म्हणजे काय? व्यूहरचनात्मक व्यवस्थापनाची प्रक्रिया आणि दृष्टीकोन स्पष्ट करा. [14]

किंवा

उद्योग विश्लेषणाबाबत मायकल पोर्टरचे प्रारूप सविस्तर स्पष्ट करा.

प्रश्न 2) व्यवसाय संस्थातील बाह्य वृद्धी व्यूहरचना स्पष्ट करा. [14]

किंवा

वित्तिय नियोजन आणि मनुष्यबळ नियोजन हे व्यूहरचना अंमलबजावणीमध्ये कसे वापरले जातात?

प्रश्न 3) अ) व्यूहरचनात्मक नियोजनाचे फायदे सांगा. [7]

किंवा

ब) संशोधन आणि विकास व्यूहरचनेची गरज आणि सूत्रीकरण स्पष्ट करा.

क) उत्पादन व्यूहरचनेची गरज आणि सूत्रीकरण स्पष्ट करा. [7]

किंवा

ड) बेंचमार्किंग वर सविस्तर टिप लिहा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) व्यूहरचनात्मक समीक्षणाचे मुल्यमापन
- ब) सामाजिक जबाबदारी
- क) व्यूहरचनात्मक पर्याय
- ड) विपणन व्यूहरचना



Total No. of Questions : 4]

SEAT No. :

P3509

[Total No. of Pages : 4

[4764] - 1003

M.Com. (Semester - I)

ADVANCED ACCOUNTING & TAXATION

Advanced Accounting (Special Paper - I)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Give working note whenever necessary.*
- 3) *Use of simple pocket calculator is allowed.*

Q1) What do you mean by accounting theory? Explain approaches to accounting theory. **[10]**

OR

Write short notes - (Any Two)

- a) Accounting standards
- b) Role of Accounting theory
- c) Accounting environment
- d) Generally accepted accounting principles.

Q2) The balance sheet of XYZ manufacturing Ltd. discloses the following position as on 31st March 2015. **[12]**

Balance sheet as on 31st March 2015

Liabilities	Rs.	Assets	Rs.
Share capital		Good will at cost	30,000
30,000 shares of Rs.10		Land and building	1,75,000
each fully paid	3,00,000	plant and machinery	90,000
Capital reserve	60,000	Stock	1,15,000
Sundry creditors	71,000	sundry debtors	98,000
Provision for taxation	55,000	less-provision for doubtful	
Profit and loss A/C	26,000	debts	3,000
		cash at bank	7000
	5,12,000		5,12,000

Additional information

- i) Rate of income tax may be taken at 50%.
- ii) The average rate of dividend declared by the company for the past five years was 15%.
- iii) The reasonable return on capital invested in the similar business done by the company is 12%.

P.T.O.

You are asked to value the goodwill of xyz manufacturing Ltd. on the basis of three years of purchase.

OR

The balance sheet of sumit co.ltd discloses the following financial position as on 31st March 2015.

Balance sheet as on 31st March 2015.

Liabilities	Rs	Assets	Rs.
Share capital 20,000 shares of Rs.10 each fully paid	2,00,000	Fixed Assets	2,50,000
Capital reserve	45,000	Current Assets	1,00,000
Profit and loss A/c	10,000	Goodwill	20,000
5% Debentures	50,000		
Current liabilities	65,000		
	3,70,000		3,70,000

On 31st March 2015 the fixed assets was independently valued at Rs. 2,75,000 and goodwill at Rs.25,000. The net profit for the last three years were Rs.25,800, Rs.25,825 and Rs. 26,000 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%.

Compute the company's value of shares by -

- i) Net assets method
- ii) Yield method
- iii) Fair value method

Q3) The following is summarised balance sheets of X. Ltd Y. Ltd and Z. ltd as on 31st March 2015 - **[14]**

Liabilities	x.ltd Rs.	y.ltd Rs.	z.ltd Rs.	Assets	x.ltd Rs.	y.ltd Rs.	z.ltd Rs.
Share capital	125000	100000	60000	Fixed assets	28,000	55,000	37,500
Reserves	18,000	10,000	7,200	investment at cost shares in y ltd	85,000	-	-
Profit and loss				z ltd	18,000	53,000	-
Acc	16,000	2,000	5,100	Stock in trade	12,000	-	-
z. ltd. balance	3,300	-	-	y.ltd balance	8,000	-	-
sundry creditors	7,000	5,000	-	xltd balance	-	-	3,300
x ltd balance	-	7,000	-	sundry debtors	18,300	16,000	31,500
	1,69,300	1,24,000	72,300		1,69,300	1,24,000	72,300

Further information

- i) The share capital of all companies is divided into shares of Rs.100 each.
- ii) X ltd. held 750 shares of Y ltd and 150 shares in Z ltd.
- iii) Y ltd held 400 shares of Z ltd
- iv) All investments were made on 30th September 2014.
- v) The following balances were there on 1st April 2014.

	Y Ltd	Z Ltd
Reserves	9,000	6,000
Profit and loss A/c(cr)	1,000	840

- vi) Dividends have not been declared by any company during the year, nor any proposed.
- vii) Y.ltd. sold goods costing Rs.4,000 to X.ltd. at the price at Rs.4,400. These goods were still unsold on 31st March 2015.

Prepare a consolidated balance sheet as on 31st March 2015.

OR

The following are the details regarding vaishali Ltd. Which went into voluntary liquidation as on 1st April 2015.

Liabilities	Rs.
20,000 Equity shares of Rs. 10 each, Rs. 5 paid up	1,00,000
14 % preference share capital - 20,000 shares of Rs. 10 each fully paid	2,00,000
14% first mortgage debetures secured by a floating charge upon the whole assets of the company exclusive of the uncalled capital	1,50,000
Fully secured creditors (value of securities Rs.35,000)	30,000
Partly secured creditors (value of securities Rs.10,000)	20,000
Preferential creditors for rates, taxes and wages etc,	6,000
Bills payable	1,00,000
Unsecured creditors	70,000
Bank overdrafts	10,000
Bills receivables in hand	15,000
Bills discounted lone bill for Rs. 10,000 known to be bad	40,000

Book debts	- Good	10,000
	- Doubtful	7,000
	- Bad	6,000
Land and buildings (estimated to produce Rs. 1,00,000)		1,50,000
Stock in trade (estimated to produce Rs.40,000)		50,000
Machinery, tools etc (estimated to produce Rs. 2,000)		5,000
Cash in hand		100

You are required to prepare a statement of affairs of Vaishali ltd.

Q4) The following was the trial balance on 31st March 2015 of Delhi branch of British firm having head office in london : **[14]**

Particulars	Dr	Cr
	Rs.	Rs.
Stock on 1.4.2014	12,600	—
Purchases and sales	75,000	1,12,500
Debtors and creditors	39,000	26,000
Bills Receivable and bills payable	10,400	9,100
Salaries and wages	4,800	—
Rent, rates and taxes	5,100	—
Furniture	4,910	—
Cash at bank	28,990	—
London account	—	33,200
	1,80,800	1,80,800

on 31st March 2015 the stock was valued at Rs. 32,500.

The debit balance of the branch account in London books on 31st March 2015 was ₹ 2680 and furniture account appeared at Rs. 3501 on 31st March 2015. there was cash in transit from Delhi to London amounting to Rs. 2,600. The rate of exchange on 31st March 2014 was Rs.14, and on 31st March 2015 was Rs. 13. Average rate of the year was Rs. 12.

Prepare the branch trading and profit and loss Account and balance sheet in the head office book.

OR

What do you mean by leasing? Explain its advantages in detail.



Total No. of Questions : 4]

SEAT No. :

P3510

[Total No. of Pages : 2

[4764] - 1004

M.Com. (Part - I) (Semester - I)
COMMERCIAL LAWS & PRACTICES
Information System and E - Commerce Practices
(2013 Pattern) (Credit System) (Group - E) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the elements and types of Information System. **[14]**

OR

Explain the various categories of E-Commerce.

Q2) Explain the role and benefits of Inter Organisational System. **[14]**

OR

Explain the sales procedure with reference to E-Commerce.

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

b) Define Extranet. Explain the application of Extranet. **[7]**

OR

c) Explain the concept of Executive Support System.

d) Explain the electronic payment systems.

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

a) Information Systems.

b) E-Commerce.

c) Internet.

d) E-Certificate.



P.T.O.

Total No. of Questions : 4]

P3510

[4764] - 1004

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

COMMERCIAL LAWS & PRACTICES

Information System and E - Commerce Practices

(2013 Pattern) (Credit System) (Group - E) (Special Paper - I)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
-
- प्रश्न 1)** माहिती पध्दतीचे घटक आणि प्रकार स्पष्ट करा. [14]
किंवा
इ - कॉमर्सचे विविध प्रकार स्पष्ट करा.
- प्रश्न 2)** अंतर्गत संघटन पध्दतीच्या भूमिका आणि कार्ये स्पष्ट करा. [14]
किंवा
इ - कॉमर्सच्या संदर्भात विक्रीची कार्यपध्दती स्पष्ट करा.
- प्रश्न 3)** अ) माहिती पध्दतीचे सर्वसाधारण मॉडेल स्पष्ट करा. [7]
ब) एक्स्ट्रानेटची व्याख्या द्या. एक्स्ट्रानेटची अंमलबजावणी स्पष्ट करा. [7]
किंवा
क) एक्झिक्यूटिव्ह सपोर्ट सिस्टीम ही संकल्पना स्पष्ट करा.
ड) इलेक्ट्रॉनिक पेमेंट सिस्टीम स्पष्ट करा.
- प्रश्न 4)** टीपा लिहा. (कोणत्याही दोन) [8]
अ) माहिती पध्दती
ब) इ-कॉमर्स
क) इंटरनेट
ड) इ-सर्टिफिकेट



Total No. of Questions : 4]

SEAT No. :

P3511

[Total No. of Pages : 3

[4764] - 1005

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

ADVANCED COST ACCOUNTING & COST SYSTEMS

Advanced Cost Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A firm of building contractors began to trade on 01/01/2014. The following was the expenditure on a contract for Rs. 6,00,000

Materials issued from stores Rs. 1,00,000

Materials purchased for the contract Rs.90,000

Plant installed at cost Rs.70,000

Wages paid Rs.2,00,000

Wages accrued on 31/12/2014 Rs.80,000

Direct expenses paid Rs.20,000

Direct expenses due on 31/12/2014 Rs.5,000

Establishment expenses Rs.13,000

Of the plant and machinery charged to the contract, plant which cost Rs.4,000/- and materials costing Rs.3,000 were lost certain materials costing Rs.4,000/- were sold for Rs.5,000.

On 31-12-2014 plant which cost Rs.1,000/- was returned to the stores and a plant (part of it) which cost Rs.4,000 was damaged as to render itself useless.

The work certified was Rs.4,80,000 and 80% of the same was received in cash.

The cost of the work done but uncertified was Rs.2,000/-, charge 10% depreciation on plant p.a.

Prepare the Contract Account for the year ended 31/12/2014.

[11]

P.T.O.

OR

Moon Transport Co., Pune, supplies you the following information in respect of a truck of 5 tonne capacity.

Particulars	(Rs.)
Cost of Truck	90,000
Estimated life 10 years.	
Disel, Oil etc per trip per day	15
Monthly repairs & maintenance	500
Drivers wages per month	500
Cleaners wages per month	250
Yearly insurance	4,800
Annual Tax	2,400
General supervision charges p.a.	4,800

The truck carries goods to and from city covering a distance to the extent of 50 km. each way. On outward trip freight is available to the extent of full capacity and on return trip 20% of capacity. Assuming that the truck runs on an average 25 days in a month.

Calculate :

- i) Operating cost per ton km and
- ii) The rate per ton trip that the company should charge if a profit of 50% on freight is to be earned.

Q2) From the following particulars calculate the earnings of a worker under

- a) Straight piece rate
- b) Differential piece rate
- c) Halsey premium scheme (50% sharing)
- d) Rowan premium scheme

Weekly working hours	48
Hourly wage rate	Rs.7.50
Piece rate per unit	Rs.3.00
Normal time taken per piece	24 minites
Normal output per weak	120 pieces
Actual output for the week	150 pieces

Differential piece rate -

80% of piece rate when output is below normal.

120% of piece rate when output above normal.

[14]

OR

X Y Z & Co. has three Production Departments and two Service Departments. Following information is available from departmental distribution summary for the month of January 2014.

Production Department	Rs.	Rs.
A	2,400	
B	2,100	
C	1,500	
	→	6,000
Service Departments		
X	702	
Y	900	
	→	1,602

The expenses of service departments are charged on a percentage basis as follows.

Item	Production Departments			Service Departments	
	A	B	C	X	Y
X	20%	40%	30%	–	10%
Y	40%	20%	20%	20%	–

Show the distribution of Service Department cost under Repeated Distribution Method.

Q3) Define 'Under - absorption' and 'Over - absorption' of overheads. Explain the reasons for under or over - absorption of overheads. [15]

OR

Define labour? Explain briefly the methods and principles of remuneration.

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

- Batch Costing.
- Just In Time.
- Merit Rating.
- Selling and Distribution Overheads.



Total No. of Questions : 4]

SEAT No. :

P3512

[Total No. of Pages : 4

[4764] - 1006

M.Com. (Part - I) (Semester - I)
CO-OPERATION AND RURAL DEVELOPMENT
Co-Operative Movement in India
(2013 Pattern) (Credit System) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in detail the problems faced by credit co-operatives after globalisation in India. Suggest the measures to improve the performance of credit co-operatives. **[14]**

OR

Describe the phases of evolution of co-operative movement in India with their broad features.

Q2) Give a brief review of major amendments in Maharashtra state Co-operative Societies Act, 1960. **[14]**

OR

Explain the provisions of Maharashtra State Co-operative Societies Act, 1960 regarding Management and liquidation of credit Co-operatives.

- Q3)** a) Give an outline of organisational setup of Co-operative departments in Maharashtra. **[7]**
- b) Explain the rights of District Registrar of Co-operatives. **[7]**

OR

- a) Explain the role of NABARD in financial support to co-operative Sugar Factories in Maharashtra since 1991.
- b) Explain the main recommendations of Vaidyanathan Committee.

P.T.O.

Q4) Write shorts notes on (Any Two) :

[8]

- a) Findings of Narshimham Committee.
- b) Drawbacks of organisational setup of Co-operatives in Maharashtra.
- c) Members and their rights in credit co-operatives.
- d) Indian Planning and Co-operative Movement.



Total No. of Questions : 4]

P3512

[4764] - 1006

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Movement in India

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) जागतीकीकरणानंतर भारतातील सहकारी पत संस्थांना भेडसावणाऱ्या समस्या सविस्तर स्पष्ट करा. [14]

सहकारी पत-संस्थांच्या कामगिरीमध्ये सुधारणा करण्यासाठी उपाय सूचवा.

किंवा

भारतातील सहकारी चळवळीच्या अवस्थांचे त्यांच्या ठळक वैशिष्ट्यांसह वर्णन करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील प्रमुख सुधारणांचा थोडक्यात आढावा घ्या. [14]

किंवा

महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांचे व्यवस्थापन व समाप्तीकरण प्रक्रियेसंबंधी तरतूदी स्पष्ट करा.

प्रश्न 3) अ) महाराष्ट्रातील सहकार खात्याच्या संघटन चौकटीची रूपरेषा द्या. [7]

ब) सहकारी संस्था जिल्हा निबंधकाचे अधिकार स्पष्ट करा. [7]

किंवा

अ) 1991 पासून महाराष्ट्रातील सहकारी साखर कारखान्यांना नाबार्डच्या वित्तिय आधाराविषयीची भूमिका स्पष्ट करा.

ब) वैद्यनाथन समितीच्या मुख्य शिफारशी स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) नरसिंहम समितीची अवलोकने
- ब) महाराष्ट्रातील सहकारी संस्थांच्या संघटन चौकटीचे दोष
- क) सहकारी संस्थांचे सभासद आणि त्यांचे अधिकार
- ड) भारतीय नियोजन आणि सहकारी चळवळ



Total No. of Questions : 4]

SEAT No. :

P3513

[Total No. of Pages : 2

[4764] - 1007

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Organized Trades and Markets

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Business'. What are the objectives of business? **[14]**

OR

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

Q2) Explain the product buying and credit policy followed by business. **[14]**

OR

Enumerate various services made available by the service sector in India.

Q3) a) Write a note on arguments for foreign direct investment. **[7]**

OR

What is the role of state trading corporation?

b) Write a note on innovative marketing practices. **[7]**

OR

Highlight the features of co - operative marketing.

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

- a) Super market.
- b) Self help group.
- c) Mall administration.
- d) Rural development policy.



P.T.O.

Total No. of Questions : 4]

P3513

[4764] - 1007

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Organized Trades and Markets

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
-
- प्रश्न 1)** 'व्यवसाय' संकल्पनेची व्याख्या द्या. व्यवसायाची उद्दिष्टे कोणती ते सांगा. [14]
किंवा
भारतातील सेवा क्षेत्राचे महत्व आणि विकास यावर सविस्तर टीप लिहा.
- प्रश्न 2)** व्यवसाय अंगीकारत असलेली वस्तू खरेदी आणि पत धोरणे स्पष्ट करा. [14]
किंवा
भारतातील सेवा क्षेत्राकडून उपलब्ध करून दिल्या जाणाऱ्या विविध सेवा स्पष्ट करा.
- प्रश्न 3)** अ) परकीय थेट गुंतवणुकीच्या बाजूने केलेला युक्तिवाद यावर टीप लिहा. [7]
किंवा
राज्य व्यापार महामंडळीची भूमिका काय ते सांगा.
ब) नावीन्यपूर्ण विपणन प्रथा यावर टीप लिहा. [7]
किंवा
सहकारी विपणनाची वैशिष्ट्ये स्पष्ट करा.
- प्रश्न 4)** थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) सुपर मार्केट
ब) बचत गट
क) मॉल प्रशासन
ड) ग्रामीण विकास धोरण



Total No. of Questions : 4]

SEAT No. :

P3514

[Total No. of Pages : 2

[4764] - 1008

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

**Production and Operation Management (Group - D)
(2013 Pattern) (Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is plant lay out? Discribe the principles and advantages of good plant lay out. **[14]**

OR

Explain the concept of product development. Discuss the factors and steps of new product development.

Q2) Discribe the basic steps of production planning and control. **[14]**

OR

Write a detailed note on - Effects of liberalisation and globalisation on operation management.

Q3) a) Write note on mass production system. **[7]**

OR

b) State the concept and features of good product design. **[7]**

c) Explain the need and procedure of production planning.

OR

d) Define quality circles and state the objectives of quality circles.

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

a) Functions of operation management

b) Batch production system

c) Quality improvement

d) Problems of rationalisation



P.T.O.

Total No. of Questions : 4]

P3514

[4764] - 1008

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

BUSINESS ADMINISTRATION

Production and Operation Management (Group - D)

उत्पादन आणि प्रक्रिया व्यवस्थापन

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) यंत्रकुल आराखडा म्हणजे काय? यंत्रकुल रचनेचे तत्वे आणि चांगल्या यंत्रकुल रचनेचे फायदे विशद करा. [14]

किंवा

वस्तू विकासाची संकल्पना स्पष्ट करा. वस्तूविकासाचे घटक आणि नवीन वस्तूविकासाचे टप्प्यांची चर्चा करा.

प्रश्न 2) उत्पादन नियोजन व नियंत्रणाचे मूलभूत टप्पे स्पष्ट करा. [14]

किंवा

प्रक्रिया व्यवस्थापना वरील उदासीकरण व जागतिकीकरणाच्या झालेल्या परीणांमावर सविस्तर टिप लिहा.

प्रश्न 3) अ) मोठ्या प्रमाणावरील उत्पादन पध्दतीवर टिप लिहा. [7]

किंवा

ब) वस्तू रचनेची संकल्पना आणि चांगल्या वस्तूरचनेचे वैशिष्ट्ये सांगा.

क) उत्पादन नियोजनाची गरज व कार्यपध्दती स्पष्ट करा. [7]

किंवा

ड) गुणवत्ता वर्तुळाची व्याख्या द्या. गुणवत्ता वर्तुळाचे उद्दीष्ट्ये स्पष्ट करा.

प्रश्न 4) टिप लिहा. (कोणत्याही दोन) [8]

अ) प्रक्रिया व्यवस्थापनाचे कार्ये

ब) बॅच उत्पादन प्रणाली

क) गुणवत्ता सुधारणा

ड) वाजवीकरणाच्या समस्या



Total No. of Questions : 4]

SEAT No. :

P3515

[Total No. of Pages : 4

[4764] - 1009

M.Com.

ADVANCED BANKING AND FINANCE

Legal Framework of Banking (Special Paper - I) (Group - G)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) How does the Reserve Bank of India exercise control over the management of a banking company? Explain your answer with reference to the provisions of the Banking Regulation Act, 1949. **[14]**

OR

Explain in detail the application of the Banking Regulation Act, 1949 to cooperative banks.

Q2) Name the negotiable instruments defined under the Negotiable Instruments Act, 1881? Mention any three similarities and two differences between them? **[14]**

OR

Spell out and explain in detail the prerequisites of

- a) Holder.
- b) Holder in due course.
- c) Payment in due course.

Q3) a) Explain in detail the provisions of the RBI Act, 1934 pertaining to Cash Reserves of Scheduled Banks to be kept with the RBI. **[7]**

OR

What does a current account transaction mean as per the Foreign Exchange Management Act, 1999? What provision does the act lay down relating to the same?

- b) Explain in detail the definitions, as spelt out in the Securitisation Act, 2002, of **[7]**
 - a) Asset Reconstruction
 - b) Financial Asset
 - c) Securitisation

P.T.O.

OR

Define a capital account transaction as under the Foreign Exchange Management Act, 1999. Spell out and explain the provision given in the act pertaining to the same.

Q4) Write Notes on (Any Two) [8]

- a) Provisions of the RBI Act, 1934 relating to Collection and furnishing of credit information
- b) Measures provided by the asset securitization company for asset reconstruction
- c) Authorised Person as defined under FEMA, 1999.
- d) Powers of the RBI as under the Securitization Act, 2002



Total No. of Questions : 4]

P3515

[4764] - 1009

M.Com.

ADVANCED BANKING AND FINANCE

Legal Framework of Banking (Special Paper - I) (Group - G)

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) बँकिंग कंपन्यांच्या व्यवस्थापनावर भारतीय रिझर्व्ह बँक कशाप्रकारे नियंत्रण बजावते? आपले उत्तर सविस्तरपणे बँकिंग नियमन कायदा, 1949 च्या तरतूदींवर अनुसरून द्या. [14]
किंवा

बँकिंग नियमन कायदा, 1949 चे सहकारी बँकांना उपयोजन सविस्तर स्पष्ट करा.

प्रश्न 2) चलनक्षम दस्तऐवज कायदा, 1881 मध्ये व्याख्या असलेले चलनक्षम दस्तऐवज कोणते त्यांची नावे सांगा. त्यांमधील कोणतेही तीन साम्य व दोन फरकांचा उल्लेख करा. [14]
किंवा

खाली नमूद केलेल्यांची पूर्वआवश्यकता सविस्तर स्पष्ट करून लिहा.

- अ) धारक
- ब) यथाविधी धारक
- क) यथाविधी प्रदान

प्रश्न 3) अ) भारतीय रिझर्व्ह बँक कायदा, 1934 मधील सूचित बँकांनी भारतीय रिझर्व्ह बँके सोबत ठेवावयाच्या रोख राखीव प्रमाणासंदर्भातील तरतूदी स्पष्ट करा. [7]
किंवा

विदेशी विनिमय व्यवस्थापन कायदा, 1999 नुसार चालू खात्यावरील व्यवहार म्हणजे काय? सदर कायदा या संदर्भात काय तरतूदी देतो.

ब) तारणीकरण कायदा, 2002 मधील खालील व्याख्या सविस्तर स्पष्ट करा.

- i) मत्तेची पुनर्बांधणी
- ii) वित्तीय मत्ता
- iii) तारणीकरण

[7]

किंवा

विदेशी विनिमय व्यवस्थापन कायदा, 1999 मध्ये केलेली 'भांडवल खाते व्यवहार' याची व्याख्या करा. या संदर्भातील सदर कायद्यातील तरतूदी सविस्तर स्पष्ट करून लिहा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) पतविषयक माहिती गोळा करणे व पुरविणे यासंदर्भातील भारतीय रिझर्व्ह बँक कायदा, 1934 मधील तरतूदी
- ब) मत्ता तारणीकरण कंपनीने मत्तेच्या पुनर्बांधणीसाठी दिलेले उपाय.
- क) विदेशी विनिमय व्यवस्थापन कायदा, 1999 मधील अधिकृत व्यक्तीची व्याख्या.
- ड) तारणीकरण कायदा, 2002 मधील भारतीय रिझर्व्ह बँकेचे अधिकार.



Total No. of Questions : 4]

SEAT No. :

P3516

[Total No. of Pages : 2

[4764] - 1010

M.Com. (Part - I) (Semester - I)
ADVANCED MARKETING (Special Paper - I)
Marketing Techniques (Group - H)
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Sales Promotion'? Explain the various methods of sales promotion. **[14]**

OR

Enumerate role and functions of sales manager.

Q2) Define 'Marketing'. Explain the components and functions of marketing. **[14]**

OR

What do you mean by marketing research. Explain the types of marketing research.

Q3) a) Explain the role of advertising media. **[7]**

b) State objectives and importance of sales budgeting. **[7]**

OR

a) Explain the factors affecting on selection of channel of distribution.

b) State the problems of Rural marketing.

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

- a) Service marketing
- b) Types of marketing audit
- c) Shopping mall
- d) Test market of new product



P.T.O.

Total No. of Questions : 4]

P3516

[4764] - 1010

M.Com. (Part - I) (Semester - I)
ADVANCED MARKETING (Special Paper - I)
Marketing Techniques (Group - H)
(2013 Pattern) (Credit System)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'विक्रयवृद्धी' या संकल्पनेची व्याख्या द्या. विक्रयवृद्धीसाठी वापरण्यात येणाऱ्या विविध पध्दतींचे वर्णन करा. [14]

किंवा

विक्री व्यवस्थापक याची भूमिका आणि कार्ये स्पष्ट करा.

प्रश्न 2) 'विपणन' म्हणजे काय? विपणनाचे घटक व कार्ये स्पष्ट करा. [14]

किंवा

'विपणन संशोधन' म्हणजे काय? विपणन संशोधनाचे प्रकार स्पष्ट करा.

प्रश्न 3) अ) जाहिरात माध्यमांची भूमिका स्पष्ट करा. [7]

ब) विक्री अंदाजपत्रकाचे उद्दिष्ट आणि महत्व सांगा. [7]

किंवा

अ) वितरण साखळी निवडीवर परिणाम करणाऱ्या घटकांची चर्चा करा.

ब) ग्रामिण बाजारपेठांच्या समस्या सांगा.

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

अ) सेवा विपणन

ब) विपणन अंकेक्षणाचे प्रकार

क) शॉपिंग मॉल

ड) नविन वस्तूचे चाचणी विपणन



Total No. of Questions : 4]

SEAT No. :

P3517

[Total No. of Pages : 4

[4764] - 1011

M. Com. (Semester - I)

ADVANCED ACCOUNTING AND TAXATION

104 : Income Tax (Group - A)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Mr. S was employed in X Ltd. in Nagpur. He retired on 1-1-2015 after completing a service of 26 years and 5 months. He had received the following : **[14]**

- a) Salary Rs. 25,000 per month.
- b) Dearness allowance of Rs. 2,000 per month (forming part of retirement benefits) for the last four years.
- c) Bonus Rs. 25,000 per annum.
- d) His pension was determined Rs. 9,000 per month and 3/4th portion of it was commuted for Rs. 3,00,000.
- e) He received a gratuity of Rs. 4,00,000 and as per entitlement of 30 days earned leave for each year of service.
- f) He also received Rs. 3,00,000 for encashment of earned leave of 12 months during the previous year.
- g) He paid professional tax Rs. 1,800.

Compute Mr. S's taxable income and tax liability for he Assessment Year 2015-16, (assuming he is not covered under Payment of Gratuity Act).

OR

Mr. B is the owner of three house properties in Mumbai, particulars in respect of which for the year ended 31-3-2015 are as below : **[14]**

Particulars	House I	House II	House III
Construction started on	1-4-1993	1-8-1993	1-7-1988
Construction completed on	31-12-1994	31-1-1994	31-12-1989
Actual rent received	Rs. 35,000	Rs. 30,000	Self occupied
Standard rent	Rs. 45,000	Rs. 40,000	N.A.
Municipal value	Rs. 60,000	Rs. 19,000	Rs. 27,800
Municipal taxes (paid by owner)	Rs. 6,000	Rs. 1,900	Rs. 12,000

P.T.O.

Cost of repairs (borne by tenant)	Rs. 1,000	Rs. 7,000	-
Collection charges	Rs. 1,500	Rs. 1,300	-
Insurance premium	Rs. 1,000	Rs. 1,200	Rs. 2,600
Interest on loan taken for renovation of house	Rs. 2,400	Rs. 3,000	Rs. 6,000
Unrelised rent allowed in the past, recovered during the year	Rs. 1,000	-	-

Mr. B resided in Pune for three months during the previous year in connection with his business and for all these months the house remained vacant. During the period of his stay in Mumbai he did not occupy any other house of his own. Compute Mr. B's Income from house property for the A.Y. 2015-16.

Q2) Mr. Z is the owner of a small manufacturing unit. He gives you the following details drawn from his books of account for the year 2014-15: **[14]**

Computed Net profit Rs. 57,500 after charging the following items :

- a) Provisions and reserve debited to profit and loss Account :
 - i) Provision for doubtful debts Rs. 25,000
 - ii) Depreciation reserve Rs. 30,000
- b) Household expenses Rs. 46,000
- c) Donation to Prime Minister National Relief Fund Rs. 10,000; other charitable donations Rs. 20,000.
- d) Account payee cheques issued for purchases Rs. 60,000.
- e) Audit fee charged Rs. 20,000, including expenses on income tax assessment Rs. 15,000.
- f) Incomes credited to Profit & Loss Account were:
 - i) Bank interest on F.D. Rs. 5,000.
 - ii) Interest on UTI units Rs. 2,000.
 - iii) Interest on Post-office saving bank account Rs. 3000.
- g) Opening stock is valued at cost plus 10% basis. Whereas closing stock was valued at cost minus 10% basis. Opening stock valued was Rs. 66,000; Closing stock valued was Rs. 72,000

Compute the Net Business Income Mr. Z for A.Y. 2015-16.

OR

Following is the profit & Loss Account of A&B a partnership firm having partners A & B for the year ended as on 31-3-2015.

Profit and loss Account

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Cost of goods sold	18,00,000	Sales	26,55,000
Office salaries	75,000	Interest on investments	11,000
Interest on loan from Mr. Z	36,000	Long term capital gains	25,000
Interest on term loan for purchase of machinery	56,000	Short term capital gains	30,000
Office rent	46,000	Winning of Lotteries (gross)	15,000
Commission to working partner A	45,000		
Interest on loan to partner B who is a non working partner @ 12% p.a.	36,000		
Salary to a working partner A	2,40,000		
Salary to non working partner B	36,000		
Interest on capital of A @ 12 @ p.a.	36,000		
Interest on capital of B @ 12% p.a.	13,500		
Provision bad debts	15,000		
Entertainment expenditure	19,000		
Income tax paid	15,000		
Donation to PM's Relief Fund	60,000		
Net Profit	2,07,500		
Total	27,36,000	Total	27,36,000

Compute the taxable business income of the A & B partnership firm for the A.Y. 2015-16

- Q3) a)** A & B formed a partnership firm during the financial year 2014-15. Soon after its formation. A brings the following assets as his capital contribution.

[7]

Particulars	Gold (Rs.)	Silver (Rs.)
Fair market value on the date on transfer	5,40,000	12,00,000
Amount recorded in books	8,00,000	13,00,000
Actual cost	1,00,000	2,50,000
Year of acquisition	1985-86	1991-92

CII for 1985-86 133 CII for 1991-92 199 CII for 2014-15 1024

Compute the taxable capital gain of A for A.Y. 2015-16 assuming he has invested Rs. 2,40,000 in the specified securities of NHAI within six, months for 3 years.

OR

Mr. Z submits the following particulars of his income and loss for the assessment year 2015-16 :

- | | |
|--|--------------|
| i) Income from house property (computed) | Rs. 70,000 |
| ii) Income from interest from a firm | Rs. 15,000 |
| iii) Profit from cloth business (before depreciation) | Rs. 4,00,000 |
| iv) Income from speculation business | Rs. 32,000 |
| v) Long term capital gain | Rs. 91,000 |
| vi) Dividend from UTI (Units are held as stock in trade) (gross) | Rs. 20,000 |
| vii) Current year's depreciation | Rs. 20,000 |

The following items have been brought forward from the preceding year:

- 1) Loss from cloth business Rs. 1,00,000
- 2) Unabsorbed depreciation Rs. 75,000;
- 3) Loss from speculation Rs. 70,000;
- 4) Short term capital loss Rs. 42,000;
- 5) Long term capital loss Rs. 1,14,000

Compute his Gross total income for the A. Y. 2015-16.

- b) Explain the provisions of determination of residential status for an Hindu Undivided Family and its impact on tax liability. [7]

OR

State the difference between Capital Income & Revenue Income.

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

- a) Interest on borrowed capital of house property.
- b) Person.
- c) Agriculture income.
- d) Income from other sources.

☺ ☺ ☺ ☺

Total No. of Questions : 4]

SEAT No. :

P3518

[Total No. of Pages : 4

[4764]-1012

M.Com. (Semester - I)

COMMERCIAL LAWS & PRACTICES

Intellectual Property Laws

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term Intellectual Property Rights & explain in detail types of Intellectual property rights. **[14]**

OR

Explain the meaning of Infringement of patents & Discuss in detail reliefs for Infringement.

Q2) Discuss the meaning definition, concepts & types of trade mark. **[14]**

OR

Discuss the provisions of Appellate Board for trade mark in detail.

Q3) a) Registration of trade mark. **[7]**

b) Provisions relating to collective & certification of trade marks. **[7]**

OR

a) Types of patents.

b) Regulation of access to Biodiversity.

P.T.O.

Q4) Write short notes on (Any Two) :

[8]

- a) Commercial & Cultural dimensions of IPR.
- b) Patentable & Non-Patentable Inventions.
- c) Assignments & Transmission of Trade Marks.
- d) State Biodiversity Board.



Total No. of Questions : 4]

P3518

[4764]-1012

M.Com. (Semester - I)

COMMERCIAL LAWS & PRACTICES

Intellectual Property Laws

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहे.

2) उजवीकडील अंक प्रश्नाचे गुण दर्शवितात.

2) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

प्रश्न 1) 'बौद्धिक संपदा अधिकार' संकल्पना स्पष्ट करून त्याचे विविध प्रकार स्पष्ट करा. [14]

किंवा

पेटंट कायद्यांतर्गत असणाऱ्या कारावास आणि बचावाच्या तरतूदी कारावसाच्या अर्थासहित स्पष्ट करा.

प्रश्न 2) 'व्यवसाय चिन्ह' अर्थ, व्याख्या, संकल्पना आणि प्रकार स्पष्ट करा. [14]

किंवा

व्यवसाय चिन्हासाठी असणाऱ्या अपिलीएट बोर्डाच्या तरतूदी सविस्तर स्पष्ट करा.

प्रश्न 3) अ) व्यवसाय चिन्हांची नोंदणी. [7]

ब) एकत्रित व नोंदणीकृत व्यवसायचिन्हांसाठीच्या तरतूदी. [7]

किंवा

अ) पेटंटचे विविध प्रकार.

ब) जैवविविधता कायद्याचे नियमन.

प्रश्न 4) टिपा द्या. (कोणतेही दोन)

[8]

- अ) बौद्धिक संपदा अधिकाराचे व्यवसायिक आणि सांस्कृतिक आयाम
- ब) पेटंट मिळविण्यायोग्य आणि पेटंटची गरज नसलेले शोध
- क) व्यवसायचिन्हांचे प्रदान आणि हस्तांतरण
- ड) राज्य जैवविविधता मंडळ



Total No. of Questions : 3]

SEAT No. :

P3519

[Total No. of Pages : 3

[4764] - 1013

M. Com (Semester - I)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

108 : Costing Techniques and Responsibility Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Responsibility Accounting? What are Principles of Responsibility Accounting? Explain in detail Centers of Control. **[15]**

OR

What is interfirm Comparison? What are advantages and limitations of Interfirm Comparison.

Q2) Summarized below is the forecasts of income and expenditure of A Ltd. for the months of March to August 2014. **[15]**

Month	Credit sales (Rs)	Credit purchases (Rs)	Wages (Rs)	Manufacturing Expenses (Rs)	Office Expenses (Rs)	Selling Expenses (Rs)
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,000	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

You are given the following information.

Plant costing Rs. 16,000 is due for delivery in July 2014, payable 10% on delivery and balance after three months.

P.T.O

Advance Income Tax of Rs. 8,000 each is payable in March and June 2014.
 A period of credit is allowed by suppliers 2 months and to customers one month. Lag in payment of manufacturing expenses half month.
 Lag in payment of all other expenses one month.
 You are required to prepare a Cash Budget for three months starting on 1st May when there was a cash balance of Rs. 8,000.

OR

From the following information calculate

- Material cost variance.
- Material Price variance.
- Material Usage variance.
- Material Mix variance. And verify the results.

Material	Standard			Actual		
	Qty Kg.	Rate Rs.	Amount Rs.	Qty Kg.	Rate Rs.	Amount Rs.
X	5	2	10	4	5	20
Y	3	3	9	2	3	6
Z	2	4	8	3	3	9
	10		27	9		35

Q3) Expenses for the production of 500 units at 50% capacity are as follows. [20]

	Per unit (Rs)
Material	500
Labour	200
Variable expenses	150
Fixed expenses (Rs. 50,000)	100
Administrative expenses -5% variable	100
Selling Expenses- 20% fixed	060
Distribution Expenses - 10% fixed	050
Total	1160

You are required to prepare a budget for 70% and 90% capacity At 90% capacity material cost will increase by 10% and labour cost decrease by 5%. Also calculate cost per unit.

OR

- a) The following data have been extracted from the books of A Ltd. Prepare report on Responsibility centre basis. [10]

Particulars	Budget Rs.	Variance Rs.
Direct Material	4,00,000	10,000 (A)
Direct Wages	3,00,000	12,500 (A)
Repair and Maintenance	2,00,000	5,000 (F)
Consumable Stores	50,000	1,000 (A)
Tools	30,000	1,000 (A)
Power and Fuel	1,50,000	7,500 (F)
Supervision	1,00,000	10,000 (A)
Administration	2,50,000	15,000 (A)
Factory Rent (Fixed)	50,000	---
Depreciation (Fixed)	1,00,000	---

- b) Write short notes on any two : [10]
- i) Key and limiting factor
 - ii) Setting up of standards
 - iii) The application of Uniform Costing
 - iv) Performance Measurement.



Total No. of Questions : 4]

SEAT No. :

P3520

[Total No. of Pages : 4

[4764]-1014

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

CO-OPERATION & RURAL DEVELOPMENT

Organisation of Co-Operative Business (Credit System)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Co-operation. Explain the principles of Co-operation. **[14]**

OR

Discuss in detail the importance of professionalisation of Co-operative Management.

Q2) Discuss the organisational structure of Co-operative department in Maharashtra. What are its drawbacks? **[14]**

OR

Explain the need and importance of communication and leadership in Co-operatives.

Q3) a) Write a detail note on control over Co-operatives through audit. **[7]**

b) Explain the importance of Co-operative training. **[7]**

OR

a) Point out the role of District Co-operative Union in Co-operative training.

b) State the problems of dairy Co-operatives in Maharashtra.

P.T.O.

Q4) Write short notes (Any Two) :

[8]

- a) Problems of Housing Co-operatives.
- b) National council for Co-operative training.
- c) Problems of leadership in Co-operatives.
- d) Importance of Co-operative Education.

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Total No. of Questions : 4]

P3520

[4764]-1014

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

CO-OPERATION & RURAL DEVELOPMENT

Organisation of Co-Operative Business (Credit System)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) सहकाराची व्याख्या करा. सहकाराची तत्वे स्पष्ट करा. [14]

किंवा

सहकारी व्यवस्थापनाच्या व्यावसायीकरणाच्या महत्त्वाची सविस्तर चर्चा करा.

प्रश्न 2) महाराष्ट्रातील सहकार खात्याच्या संघटन रचनेची चर्चा करा. तीचे दोष कोणते आहेत? [14]

किंवा

सहकारी संस्थामध्ये संज्ञापन व नेतृत्वाची गरज आणि महत्व स्पष्ट करा.

प्रश्न 3) अ) अंकेक्षणामार्फत सहकारी संस्थावरील नियंत्रण यावर सविस्तर टीप लिहा. [7]

ब) सहकार प्रशिक्षणाचे महत्व स्पष्ट करा. [7]

किंवा

अ) जिल्हा सहकारी संघाची सहकार प्रशिक्षणातील भूमिका दर्शावा.

ब) महाराष्ट्रातील दुग्ध सहकारी संस्थांच्या समस्या सांगा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) सहकारी गृहनिर्माण संस्थांच्या समस्या
- ब) राष्ट्रीय सहकार प्रशिक्षण मंडळ
- क) सहकारी संस्थांमधील नेतृत्वाच्या समस्या
- ड) सहकारी शिक्षणाचे महत्व

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Total No. of Questions : 4]

SEAT No. :

P3882

[Total No. of Pages : 3

[4764]-1015

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term business environment? Explain the importance of environment. **[14]**

OR

What do mean by environment ? Explain the aspects of environment.

Q2) What is parallel economy? State the features of parallel economy. **[14]**

OR

Explain in detail the various opportunities in environment.

Q3) a) Describe the various measures taken by government for controlling pollution. **[7]**

OR

Explain the effects of pollution.

b) State the importance of globalization. **[7]**

OR

Explain the effects of globalization on Indian economy.

P.T.O.

Q4) Short notes (Any two) :

[8]

- a) Green movement.
- b) Inflation
- c) Challenges of globalization.
- d) Business environment with reference to India.



Total No. of Questions : 4]

P3882

[4764]-1015

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना : द्व 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक गुण दर्शवितात.

-
- प्रश्न 1) व्यावसायिक पर्यावरण या संज्ञेची व्याख्या लिहा. पर्यावरणाचे महत्त्व स्पष्ट करा. [14]
किंवा
पर्यावरण म्हणजे काय? पर्यावरणाच्या बाजू स्पष्ट करा.
- प्रश्न 2) समांतर अर्थव्यवस्था म्हणजे काय? समांतर अर्थव्यवस्थेची वैशिष्ट्ये विशद करा. [14]
किंवा
पर्यावरणातील विविध संधी सविस्तर स्पष्ट करा.
- प्रश्न 3) अ) प्रदुषण नियंत्रित करण्यासाठी शासनाने केलेल्या विविध उपायांचे वर्णन करा. [7]
किंवा
प्रदुषणाचे परिणाम स्पष्ट करा.
ब) जागतिकीकरणाचे महत्त्व विशद करा. [7]
किंवा
भारतीय अर्थव्यवस्थेवरील जागतिकीकरणाचे झालेले परिणाम स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) हरित चळवळ (ग्रीन मुव्हमेंट).
ब) चलनवाद
क) जागतिकीकरणाचे आव्हाने.
ड) भारताच्या संदर्भातील व्यावसायिक पर्यावरण.



Total No. of Questions : 4]

SEAT No. :

P3521

[Total No. of Pages : 4

[4764]-1016

M.Com. (Semester - I)

BUSINESS ADMINISTRATION

Financial Management

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is working capital? Explain in detail the significance of working capital?[14]

OR

What do you mean by Balance sheet? Explain the utility of Balance sheet.

Q2) What is Capital Budgeting? Explain its nature and purpose of capital budgeting?
[14]

OR

Define the term Financial Management? What are the objectives of Financial Management?

Q3) a) Financial of working capital requirement. [7]

OR

Write a note on importance of financial analysis.

b) Explain the Capital Budgeting Techniques. [7]

OR

State the changes in Indian Capital Market.

P.T.O.

Q4) Short notes (any two) :

[8]

- a) Working capital cycle.
- b) Profitability Ratios.
- c) Pay Back Period Method.
- d) Indian Money Market.



Total No. of Questions : 4]

P3521

[4764]-1016

M.Com. (Semester - I)

BUSINESS ADMINISTRATION

Financial Management

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

(मराठी रूपांतर)

वेळ : 3 तासा

[एकूण गुण : 50

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

प्रश्न 1) खेळते भांडवल म्हणजे काय? खेळत्या भांडवलाचे महत्व सविस्तर स्पष्ट करा. **[14]**

किंवा

ताळेबंद म्हणजे काय? ताळेबंद पत्रकाची उपयुक्तता स्पष्ट करा.

प्रश्न 2) भांडवली अंदाजपत्रक म्हणजे काय? त्याचे स्वरूप व हेतू स्पष्ट करा. **[14]**

किंवा

वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या द्या. वित्त व्यवस्थापनाची उद्दिष्टे लिहा?

प्रश्न 3) अ) खेळत्या भांडवल उभाऱणीचे स्रोत स्पष्ट करा. **[7]**

किंवा

‘वित्तीय विश्लेषणाचे महत्व’ यावर टीप लिहा.

ब) भांडवली अंदाजपत्रकाची तंत्रे स्पष्ट करा. **[7]**

किंवा

भारतीय भांडवल बाजारातील नवीन प्रवाह स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) खेळते भांडवल चक्र
- ब) लाभप्रदता गुणोत्तरे
- क) मुद्दल परती काळ पद्धत
- ड) भारतीय नाणे बाजार

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Total No. of Questions : 4]

SEAT No. :

P3522

[Total No. of Pages : 4

[4764]-1017

M. Com. (Part - I) (Semester - I)
ADVANCED BANKING & FINANCE
Central Banking (Special Paper - II)
(2013 Pattern) (Group - G) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) “The need for central banking arises out of the functions it performs”. Assess the statement. **[14]**

OR

Explain in detail how RBI performs the general banking business of the Central Government, ‘Ways and Means advances’ and ‘Overdraft’ to state governments.

Q2) Define Cash Reserve Ratio. Spell out the demand and time liabilities that are included and excluded for the purpose of calculation of CRR. **[14]**

OR

What are the different categories of non banking companies regulated by the RBI? Spell out and explain in detail their regulations.

Q3) a) The currency chests-State its mechanism and operations. **[7]**

OR

Explain the qualitative instruments of credit control.

b) Explain RBI as the custodian of foreign exchange reserves. **[7]**

OR

Explain the quantitative instruments of credit control.

P.T.O

Q4) Write short notes (any two) :

[8]

- a) Rationale behind Central Bank.
- b) Distribution of Currency.
- c) Capital adequacy.
- d) Board for financial supervision.



Total No. of Questions : 4]

P3522

[4764]-1017

M. Com. (Part - I) (Semester - I)
ADVANCED BANKING & FINANCE
Central Banking (Special Paper - II)
(2013 Pattern) (Group - G) (Credit System)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) “मध्यवर्ती बँकिंगची गरज त्यांनी केलेल्या कार्यावरून उद्भवते”. हे विधान तपासा. [14]

किंवा

केंद्र सरकारचा सर्वसाधारण बँकिंग व्यवसाय भारतीय रिझर्व्ह बँक कसा पार पाडते, राज्यसरकारसाठीचे ‘अर्थोपाय अग्रिमे’ आणि ‘अधिकर्ष’ सविस्तर स्पष्ट करा.

प्रश्न 2) रोख राखीव प्रमाणाची व्याख्या द्या. रोख राखीव प्रमाणाचे हिशेब करताना कोणत्या मागणी व मूदत देणींचा समावेश होतो व होत नाही ते नमूद करा. [14]

किंवा

भारतीय रिझर्व्ह बँकेने नियमित केलेल्या बँकेतर वित्तीय संस्थांचे विविध प्रवर्ग कोणते? त्यांचे नियमन सविस्तर नमूद करून स्पष्ट करा.

प्रश्न 3) अ) तिजोरी-त्याची यंत्रणा आणि कार्य प्रणाली नमूद करा. [7]

किंवा

पतनियंत्रणाची गुणात्मक साधने स्पष्ट करा.

ब) भारतीय रिझर्व्ह बँक ‘परकीय विनिमय साठ्याची रक्षणकर्ता’ आहे ते स्पष्ट करा [7]

किंवा

पतनियंत्रणाची संख्यात्मक साधने स्पष्ट करा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) मध्यवर्ती बँकेची तर्कशुद्धता
- ब) चलनाचे वितरण
- क) भांडवलाचा पुरतेपणा
- ड) वित्तीय पर्यवेक्षण मंडळ

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Total No. of Questions : 4]

SEAT No. :

P3523

[Total No. of Pages : 4

[4764]-1018

M. Com. (Semester - I)

ADVANCED MARKETING

Consumer Behaviour (Special Paper - II)

(2013 Pattern) (Choice Based Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

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

OR

b) Explain various learning theories.

Q2) a) State components of learning process. **[14]**

OR

b) Explain process of consumer research

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

OR

b) Role of marketing in service sector.

And

c) State factors involved in Attitude formation. **[7]**

OR

d) Positive motivation.

Q4) Write short notes on (Any Two) :

[8]

- a) Consumer protection legislation in India.
- b) Business Ethics.
- c) External factors affecting perception.
- d) Stimulus Generalisation.



Total No. of Questions : 4]

P3523

[4764]-1018

M. Com. (Semester - I)

ADVANCED MARKETING

Consumer Behaviour (Special Paper - II)

(2013 Pattern) (Choice Based Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- प्रश्न 1) अ) आधुनिक विपणनामध्ये वस्तु, विपणक आणि ग्राहक यांची बदललेली भूमिका सांगा. [14]
किंवा
ब) अध्ययनाचे विविध सिद्धांत स्पष्ट करा.
- प्रश्न 2) अ) अध्ययन प्रक्रियेचे घटक सांगा. [14]
किंवा
ब) ग्राहक संशोधनाची प्रक्रिया स्पष्ट करा.
- प्रश्न 3) अ) प्राथमिक तथ्ये गोळा करण्याच्या पद्धती. [7]
किंवा
ब) सेवा क्षेत्रातील विपणनाची भूमिका.
आणि
क) अभिवृत्ती निर्मिती मधील घटक सांगा. [7]
किंवा
ड) सकारात्मक अभिप्रेरण.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) भारतामधील ग्राहक संरक्षणाविषयक कायदे
- ब) व्यावसायिक नितीमुल्ये
- क) ग्राहक संवेदनेवर परिणाम करणारे बाह्य घटक
- ड) ऊर्दिपक सामान्यीकरण

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Total No. of Questions : 4]

SEAT No. :

P3524

[Total No. of Pages : 4

[4764] - 2001
M.Com. (Semester - II)
FINANCIAL ANALYSIS & CONTROL
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Minal Electronics Ltd. is considering the purchase of machine. **[14]**

Two machine P and Q are available each costing Rs. 3,00,000. In comparing the profitability of machines a discount rate of 10% is to be used. Earnings after taxation are expected to be as follows :

Year	Machine 'P' (Rs.)	Machine 'Q' (Rs.)
1	90,000	30,000
2	1,20,000	90,000
3	1,50,000	1,20,000
4	90,000	1,80,000
5	60,000	1,20,000

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

- a) Payback method.
- b) Average Return on investment method.
- c) Net present value method.

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

P.T.O.

Year	Present Value
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

OR

Explain how the cost of capital is determined in respect of the following.

- Cost of Preference Shares.
- Cost of Equity Shares.
- Cost of Debt / Debentures.

Q2) From the following forecasts of income and expenditure, prepare a Cash Budget for the period from June 2014 to August 2014. **[14]**

Months	Sales Rs.	Purchases Rs.	Wages Rs.	Manufacturing Expenses	Selling Expenses
April, 2014	1,50,000	1,20,000	15,000	20% of wages	5% of Total Sales
May, 2014	2,40,000	1,50,000	15,000	20% of wages	5% of Total Sales
June, 2014	1,80,000	2,10,000	18,000	20% of wages	5% of Total Sales
July, 2014	2,10,000	1,20,000	18,000	20% of wages	5% of Total Sales
Aug., 2014	1,80,000	90,000	21,000	20% of wages	5% of Total Sales

Additional Information :

- a) 1/5th of the sales are on cash basis.
- b) 50% of the credit sales are recovered in the next month, whereas 50% are recovered after two months.
- c) Cash sales are made at 5% cash discounts.
- d) All purchase are credit purchase and the due amount is paid after two months.
- e) Wages are paid 15 days in arrears.
- f) Manufacturing expenses and selling expenses are paid in the same month.
- g) A machine costing Rs. 1,80,000 is to be purchased in the month of July 2014. 50% payment is to be made in the same month and the remaining amount is to be paid in three equal instalments along with interest @ 18% p.a.
- h) As on 1st June, 2014 cash balance is 1,09,800.

OR

What is Break - Even Analysis ? State the assumptions, advantages and limitations of Break - Even Analysis.

- Q3) a)** State the advantages and limitations of Standard costing. [7]

OR

- b) The following particulars are obtained from the records of a factory manufacturing product X & Y.

Particulars	Product X (Per unit) Rs.	Product Y (Per unit) Rs.
Selling Price	300	600
Material Cost @ Rs. 10 per Kg.	60	150
Wages Rs. 3 per hour	90	180
Variable overheads	30	60
Total Fixed cost Rs. 15,000		

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

- i) If total sales in unit is key factor.
- ii) If total sales in value is key factor.
- iii) If raw material is in short supply.
- iv) If labour hours is the limiting factor.
- v) If raw material available is 6000 kgs. And maximum sale of each product is 750 units.

c) Differentiate between Fixed Budget and Flexible Budget. [7]

OR

- d) The standard material cost to produce a tone of chemical Y is -
- 900 kg. of material A at Rs. 10 per kg.
 - 1200 kg. of material B at Rs. 5 per kg.
 - 1500 kg. of material C at Rs. 6 per kg.

During the period, 100 tones of chemical Y were produced from the usage of 105 tones of material A at a cost of Rs. 9,000 per tone.

105 tones of material A at a cost of Rs. 9,000 per tone.

126 tones of material B at a cost of Rs. 6,000 per tone.

159 tones of material C at a cost of Rs. 7,000 per tone.

Calculate price, usage and mix variances.

Q4) Write Short Notes : [8]

- a) Implicit Cost and Explicit Cost.
- b) Master Budget.
- c) Profitability Index.
- d) Key Factor.



Total No. of Questions : 4]

SEAT No. :

P3525

[Total No. of Pages : 2

[4764] - 2002
M.Com. (Semester - II)
INDUSTRIAL ECONOMICS
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State and explain scope and limitations of Industrial Economics. **[14]**

OR

State and explain Sarjant Florences theory of location of Industries.

Q2) What is Industrial productivity? Explain factory influencing on Industrial Productivity. **[14]**

OR

Explain measures adopted by Indian Government to improve Industrial Efficiency.

Q3) a) Explain functions of private sector enterprises. **[7]**
b) Explain problems of public sector enterprises. **[7]**

OR

- a) Explain problems of small and medium enterprises in India.
- b) Explain effects of industrial imbalance.

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

- a) Relationship between Industrial development and Economic development.
- b) Causes of Industrial imbalance.
- c) Measurement of Industrial Profitability
- d) Disinvestment policy.



P.T.O.

Total No. of Questions : 4]

P3525

[4764] - 2002
M.Com. (Semester - II)
INDUSTRIAL ECONOMICS
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) औद्योगिक अर्थशास्त्राची व्याप्ती व मर्यादा सांगा व स्पष्ट करा. [14]

किंवा

औद्योगिक स्थाणनिश्चितीचा सार्जेंट फ्लोरेन्सचा सिध्दांत सांगा व स्पष्ट करा.

प्रश्न 2) औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा. [14]

किंवा

भारत सरकारने औद्योगिक कार्यक्षमता वाढीसाठी योजलेले उपाय स्पष्ट करा.

प्रश्न 3) अ) खाजगी क्षेत्राची कार्य स्पष्ट करा. [7]

ब) सार्वजनिक क्षेत्राच्या समस्या स्पष्ट करा. [7]

किंवा

अ) भारतातील लघु व मध्यम उद्योगाच्या समस्या स्पष्ट करा.

ब) प्रादेशिक औद्योगिक असमतोलाचे परिणाम स्पष्ट करा.

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

अ) औद्योगिक विकास व आर्थिक विकासामधील संबंध

ब) औद्योगिक असमतोलाची कारणे

क) औद्योगिक लाभतेचे मापन

ड) निर्गुतंवणुक धोरण



Total No. of Questions : 4]

SEAT No. :

P3526

[Total No. of Pages : 3

[4764]-2003
M.Com. (Semester - II)
BUSINESS STATISTICS
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any TWO of the following:

[7]

- a) A random variable X has following probability distribution:

X	1	2	3	4	5	6
P(X =x)	K	3K	3K	7K	4K	2K

- i) Find value of K.
 - ii) Find $P(1 < X \leq 3)$
 - iii) Find $P(X < 3)$, $P(X \geq 2)$.
- b) Two dies are tossed simultaneously. A discrete random variable X denotes absolute difference between the integers appearing on the uppermost faces. Obtain probability distribution of X. Also find mean and variance of X. **[7]**
- c) i) For a Poisson distribution $P(X = 1) = 0.031093$ and $P(X = 2) = 0.079288$, find $P(X=0)$, $P(X=3)$ mean and variance of the distribution. **[3]**

P.T.O.

- ii) A film director claims that his films are equally liked by males and females. An opinion poll of 1000 viewers revealed the following results: [4]

Attribute	Liked	Disliked
Males	402	193
Females	245	160

Is the film directors claim supported by the data.

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

Q2) Attempt any TWO of the following :

- a) i) Suppose $X \rightarrow B(n, p)$ [4]

1) If $E(X) = 16, \text{Var}(X) = 3.2$, find n and p .

2) If $E(X) = 20, n = 30$, find $p, \text{Var}(x)$.

- ii) In order to start new ST bus to a certain remote village it is required to get Rs. 400/- as an average daily fare. The report of 21 days revealed the average collection of Rs. 390/- with standard deviation of Rs. 40/-. Do these data support the demand of people for starting new bus to the village? [given $t_{20} = 2.086, t_{21} = 2.080$] [3]

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

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

Test whether there is change in IQ before and after the training programme (take $\alpha = 0.05$). (Given $t_{25} = 2.06, t_{26} = 2.056, t_{27} = 2.052$)

- c) Let X be c.r.v. whose p.d.f. is given by [7]

Find $k, P(X > 0), P(0 < X < 1/2)$

Q3) Attempt the following:

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

OR

- b) If $X \rightarrow N(3, 2^2)$, find [7]
- i) $P(X > 5)$
 - ii) $P(X < 1)$
 - iii) $P(2 < X < 6)$
 - iv) $E(Y)$ and $\text{Var}(Y)$, where $Y = 2X - 3$.
- c) i) A production department of a company knows from the past experience that there is 30 % chance of finding defect. If 10 units of the product are examined, find probability that not more than 1 defective product is found. [4]
- ii) A sample of 400 people is found to have mean weight of 50.47 kg. Can it be regarded as a sample from large population with mean weight of 52 kg and standard deviation 1.2 kg [3]

OR

- d) The average number of misprints per page of a book is 1.5. Assuming the distribution of number of misprints be Poisson, Find : [4]
- i) The probability that the book is free from misprints. Number of book containing more than one misprint in a book of 900 pages. [Given $e^{-1.5} = 0.22313$]
 - ii) Define unbiased estimator. Also give two examples of it. [3]

Q4) Attempt any two of the following :

- a) Write short note on normal distribution. [4]
- b) What do you by confidence interval of an unbiased estimator? [4]
- c) Explain the procedure of Large Sample Test for equality of two population means. [4]



Total No. of Questions : 3]

SEAT No. :

P3527

[Total No. of Pages :7

[4764]-2004

M.Com. (Semester - II)

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting

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

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) The Balance Sheets of Puri and indapuri Ltd. as on 31-3-2015 were as Follows: [15]

Balance sheet of Puri Ltd.

Liabilities	Rs.	Assets	Rs
Share Capital		Goodwill	22,500
675 Equity Shares		Land and Building	32,500
of Rs. 100 each	67,500	Plant and Machinery	12,500
General Reserve	3,000	Stock	20,000
Dividend Equalization		Debtors 10,500	
Reserve	2,500	Less : R.D. D. <u>500</u>	10,000
Profit and Loss A/c	4,500	Cash In hand	2,500
Creditors	20,000	Cash at Bank	10,000
Outstanding	1,250		
Provision for Taxation	11,250		
	1,10,000		1,10,000

P.T.O.

Balances sheet of Indapuri Ltd. as on 31-3-2015

Liabilities	Rs.	Assets	Rs.
Share Capital :		Land and Building	20,000
500 Equity Shares of		Plant and Machinery	20,000
Rs 100 each	50,000	Furniture and Fittings	3,750
Bank Overdraft	5000	Vehicles	11,250
Creditors	17,500	Stock	12,500
		Debtors 3,500	
		Less : R.D.D <u>1,000</u>	2,500
		Cash-in-hand	1,250
		Profit and Loss A/C	1,250
	72,500		72,500

The Companies amalgamated as on date of above Balance Sheet and new Company Satpuri Ltd. Was formed to carry on the business of puri Ltd. and Indapuri Ltd. on the following terms:

- a) Satpuri Ltd. took all Assets of Puri Ltd. except debtors, Cash and bank balances at 10% Depreciation and agreed to pay Rs. 25,000 for Goodwill. It also took over creditors and outstanding expenses. Tax liability for 1997 was realized at Rs.9,500
- b) Satpuri Ltd. took all assets of indapuri Ltd except Cash and Debtors, Land and Building and Stock were taken at 20% appreciation and other assets were taken at book value. Satpuri Ltd. also agreed to take over the creditors of Indapuri Ltd.
- c) Indapuri Ltd. paid bank overdraft in full.
- d) The purchase consideration was satisfied as follows;
Cash of Rs. 5,000 to puri Ltd. and Rs.3,750 to Indapuri Ltd. The Balance of purchase Consideration was paid in the Equity Shares of Satpuri Ltd. of Rs.100 each.
- e) Debtors of Puri Ltd and Indapuri Ltd realized Rs.9,500 and Rs.3,000 respectively.

You are required to prepare:

Realisation account, Cash Account, Satpuri Ltd. Account and Equity shareholders Account in the books of puri Ltd and Indapuri Ltd.

OR

The abridged Balance Sheet of P Ltd. as on 31st December, 2014 is as Under :

Liabilities	Rs.	Assets	Rs.
24000 Equity Shares of Rs.10 each	240000	Goodwill	5000
5000 8% Cumulative Preference Shares of Rs. 10 each	50000	Fixed Assets	257000
8% Debentures	100000	Stock	50000
Interest Accrued on Debentures	8000	Debtors	60000
Creditors	100000	Bank	1000
		Preliminary Expenses	15000
		Profit & Loss A/C	110000
	498000		498000

The Following scheme is passed and sanctioned by the court:

- a) A new Company PK Ltd. is formed with Rs. 3,00,000 divided into 30,000 Equity Shares of Rs.10 each.
- b) The new company will acquire the assets and liabilities of P Ltd. on the following terms:-
 - i) Old Company's Debentures are paid by similar Debentures in new company and for outstanding accrued interest, shares of equal amount are issued at par.
 - ii) The creditors are paid for every Rs. 100: Rs.16 in cash and 10 shares issued at par.
 - iii) Preference shareholders are to get equal number of Equity Shares at par. For arrear dividend amounting to Rs.12000, 5 shares are issued at par for each Rs. 100 in full satisfaction.
 - iv) Equity shareholders are issued one shares at par for 3 shares held.
 - v) Expense Rs. 8000 are to be borne by the New Company as part of the purchase consideration.
- c) Current assets are to be taken at book value (except stock which is to

be reduced by Rs. 3000). Goodwill to be eliminated, balance of purchase consideration being attributed to Fixed Assets.

- d) Remaining share of the New Company are issued at par and are fully paid. You are required to show:-
- 1) In the old Company's books
 - i) New Company's books
 - ii) Realization and Reconstruction (combined) Account
 - 2) In the New Company's books
 - i) Bank Account
 - ii) Summarized Balance Sheet.

Q2) Union Transport Company Supplies the following details in respect of a truck of 5 tonne Capacity. **[15]**

Particulars	
Estimated Life	10 Years
Disel, Oil, Grease	15 Per Trip each Way
Cost of Truck	Rs. 90000
Repairs and Maitenance	Rs. 500 P.m
drivers Wages	Rs.500 P.m
Cleaners Wages	Rs. 250 P.m
Insurance	Rs. 4800 P.a
Tax	Rs. 2400 P.a
Supervision Charges	Rs. 4800 P.a

The truck carries goods to from the City covering a distance of 150 kms each way on outward trip freight is available to the extent of full capacity and on return 20% of capacity.

Assuming that the truck runs on an average 25 days a month workout.

- a) Operating cost tonne-km
- b) Rate per tonne per trip that the company should charge if profit of 50% on fright is to be earned.

OR

Following is the trial balance and Additional information of Vidya Public School, prepare

Income and Expenditure account for the year ended 31st March, 2015 and a balance sheet as on the date.

Particular		
Capital Fund		5,00,000
Building	3,00,000	
Furniture & Fitting	50,000	
Library Books	50,000	
Admission Fees		45,000
Tution Fees		50,000
Examination Fees		2,00,000
Govt. Grant	2,00,000	
Salaries and Wages	2,000	
Rent for the Hall		75000
Subscription Received		50,000
Donation (Not to be Capitalized)		
Investment @ 12% P.a	3,00,000	
Sundry Receipts		2,000
Printing & Stationary	5,000	
Telephone bill	5,000	
Exps. of annual Social Function	7,000	
Cash at bank	3,000	
Cash at Hand		
	9,42,000	9,42,000

Additional information

- i) Subscription due Rs.10,000/-
- ii) Subscription received in advance Rs. 15,000/-
- iii) Tution fees yet to be received Rs. 5,000/-
- iv) Salaries and Wages Outstanding Rs. 10,000/-
- v) Provide depreciation @ 10% on Building, Furniture and Fitting and Library Books.

Q3) a) M.N jog construction Ltd. have obtained a contract for construction of a bridge. The value of the [10]

contract is Rs 12,00,000 and the work commenced as on 1-10-2013. The following details are shown in their book for the year ended 30-09-2014

Particular	Amt	Particular	Amt
Plant Purchased	60,000	Wages Accrued	2,800
Wages Paid	3,40,000	(30-09-2014)	
Material issue to site	3,36,000	Direct Exp. Accrued	1,200
Direct Exp.	8,000	(30-09-2014)	
General overhead		Work Uncertified	14,000
Apportioned	32,000	Cash Received being	
Material at site	4,000	80% of Work Certified	6,00,000
(30-09-2014)			

Life of plant is 5 years and scrap value is nil. Prepare contract account For the year ended 30-09-2014.

OR

a) A Dealer Purchased the following goods in a state during the month of March 2014

Particulars	Total amount (Rs.)	Input Tax paid (Rs.)	Net amount (Rs.)
4% Vat Goods	520000	20000	500000
12.5% Vat Goods	450000	50000	400000
Vat Exempt goods	100000	-	100000
Total	1070000	70000	1000000

b) The input tax paid on purchase of goods is eligible for VAT credit

c) Sales made by the dealer during the month are as follow

Particulares	Gross amount (Rs.)	Output Tax Collected (Rs.)	Net Sales (Rs.)
4% Vat Goods	572000	22000	550000
12.5% Vat Goods	506250	56250	450000
Vat Exempt Goods	125000	-	125000
Total	1203250	78250	1125000

Suggested Accounting Treatment. (Journal Entries)

- b) Write short Notes-(any two) [10]
- i) Mutual Funds
 - ii) CENVAT Credit
 - iii) Tax Deducted at source
 - iv) Service Tax



Total No. of Questions : 4]

SEAT No. :

P3528

[Total No. of Pages : 3

[4764]-2005

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

COMMERCIAL LAWS & PRACTICES

E-Security and Cyber Laws (Special Paper -III) (Group - E)
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Computer Crime? Explain the types of computer crimes. [14]

OR

What is Electronic Security? Explain the types of Intruders.

Q2) Explain the various E-Governance (Section 04 to 09) and E-records (Section-11 to 16) under Information Technology Act, 2002. [14]

OR

Explain the penalties for Cyber Wrongs and Adjudication (Section 43-47) under Information Technology Act, 2002.

Q3) a) Explain how computer frauds can be prevented? [7]
b) Explain the legal aspects of E-contracts. [7]

OR

- a) Describe in detail Hackers and Crackers.
- b) Write a note on the Bankers Book Evidence Act, 1891 according to Information Technology Act, 2002.

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

- a) Computer Frauds.
- b) Antivirus Software.
- c) Digital Signature Certificate.
- d) Information Technology Act, 2002.



P.T.O.

Total No. of Questions : 4]

P3528

[4764]-2005

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

COMMERCIAL LAWS & PRACTICES

E-Security and Cyber Laws (Special Paper - III) (Group - E)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) संगणकीय गुन्हे म्हणजे काय? संगणकीय गुन्ह्यांचे विविध प्रकार स्पष्ट करा. [14]

किंवा

इलेक्ट्रॉनिक सिव्युरिटी म्हणजे काय? इन्ट्रडर्स (अनधि प्रवेशीचे) प्रकार स्पष्ट करा.

प्रश्न 2) माहिती तंत्रज्ञान कायदा 2002 अंतर्गत ई-गव्हर्नन्स (कलम 4 ते 9) आणि ई-रेकॉर्ड्स कलम (11 ते 16) या मधील विविध तरतूदी स्पष्ट करा. [14]

किंवा

माहिती तंत्रज्ञान कायदा 2002 अंतर्गत सायबर चुका आणि निर्णय प्रक्रीया (कलम 43 ते 47) मधील दंड स्पष्ट करा.

प्रश्न 3) अ) संगणकीय घोटाले कसे टाळता येतील ते स्पष्ट करा. [7]

ब) ई-कराराच्या कायदेशीर बाजू स्पष्ट करा. [7]

किंवा

अ) हॅकर्स आणि क्रॅकर्स वर सविस्तर चर्चा करा.

ब) माहिती तंत्रज्ञान कायदा 2002 अंतर्गत बॅकर्स बुक पुरावा कायदा 1891 या वर टिप लिहा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संगणकीय घोटाले
- ब) अँन्टी व्हायरस सॉफ्टवेअर
- क) संगणकीय स्वाक्षरी प्रमाण पत्र
- ड) माहिती तंत्रज्ञान कायदा 2002



Total No. of Questions : 4]

SEAT No. :

P3529

[Total No. of Pages : 3

[4764]-2006

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Application of Cost Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

- Q1) a) Prepare a reconciliation statement showing the profits as per cost accounts. [11]

	₹.
Net profit as per financial a/c	2,57,510
Under-recovery of factory overheads in cost a/c	6,240
Over-recovery of office overheads in cost a/c	3,400
Depreciation in financial a/c	22,400
Depreciation in cost a/c	25,000
Interest on investment not included in cost a/c	16,000
Loss of Obsolescence charged in Fin. a/c	11,400
Income Tax debited in financial a/c	80,600
Bank interest credited in finance a/c	2,450
Loss in stock not charged in cost a/c	13,500

- b) Write a note on Reasons of Reconciliation of financial & cost a/c. [3]

OR

P.T.O.

The profit as per cost accounts is ₹ 1,50,000. The following details are ascertained on a comparison of the cost and financial accounts:

	<u>Cost A/C</u>	<u>Financial A/C</u>
	(₹.)	(₹.)
a) Opening stock:		
Materials	10,000	15,000
Work-in-progress	18,000	16,000
b) Closing stock:		
Materials	12,000	13,000
Finished Goods	20,000	17,000
c) Interest charged but not paid ₹.10,000		
d) Write off preliminary expenses ₹-500 and goodwill ₹.1500.		
e) Dividend received ₹.1000		
f) Indirect expenses charged in financial a/c ₹. 80,000 but ₹.75,000 recovered in the cost a/c .		

Find out the profit as per financial accounts by drawing up a reconciliation statement.

Q2) 'Pragati Industry Ltd' manufacture product 'A' at the rate of 160 pieces per hour. The company has been producing and selling 3,20,000 units p.a during the period of 5 years. However, during the year 2013, the Co was able produce 2,92,000 units only. The Co's annual fixed overhead for 2013 amounted to ₹.11,68, 000. The Co. works on single shift only at 8 hours per day and 6 days a week. The company had declared 13 days holidays during the year 2013 . The repair & maintenace involved 77 hours. Perquarter calculate the maximum, practical, normal & actual capacities in 2013 in terms of Hours.[14]

OR

From the following data, calculate overhead rate

a) When normal capacity is related to practical capacity			
b) When normal capacity is related to sales expectancy &			
c) When normal capacity is related to maximum capacity.			
Capacity level	Maximum (100%)	Practical (90%)	Avg. on expected sales (80%)
Direct Labour Hours	10,000	9000	8000
Budget; Fixed OHS	14,400	14400	14400
Variable OHS	10,000	9000	8000

Q3) What is lifecycle costing? Explain the stages in product life cycle. [14]

OR

Explain how does value chain approach help an organisation to assess its competitive advantage.

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

- a) Technical measures to improve productivity
- b) Financial measures to improve productivity
- c) Productivity Vs. efficiency
- d) Benefits of product life cycle costing.



Total No. of Questions : 5]

SEAT No. :

P3530

[Total No. of Pages : 3

[4764]-2007

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT

International Co-Operative Movement (Special Paper -III)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the role of Rochdale Equitable Pioneers' Society in the development of co-operation.

OR

How did the co-operative movement originate?

Q2) What led to the development of International Co-operative Alliance (ICA)?

OR

Explain the role of co-operatives in a socialistic system.

Q3) Explain the role of agricultural co-operatives in Japan.

OR

Explain the co-operatives in Israel.

Q4) Explain the nature of co-operatives in China.

OR

Would co-operatives survive in the globalised era?

Q5) Write short Notes (Any Two).

- a) Problems faced by co-operatives
- b) Electrical co-operatives in USA.
- c) Suggestions for reforming co-operatives
- d) Co-operative Principles.



P.T.O.

Total No. of Questions : 5]

P3530

[4764]-2007

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT

International Co-Op. Movement (Special Paper -III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) रॉशडेल पायोनिअर्स सोसायटीची सहकाराच्या विकासातील भूमिका स्पष्ट करा.

किंवा

सहकारी चळवळीचा जन्म कसा झाला?

प्रश्न 2) आंतरराष्ट्रीय सहकारी संस्था महासंघाची प्रगती कशी झाली?

किंवा

समाजवादी व्यवस्थेतील सहकाराची भूमिका स्पष्ट करा.

प्रश्न 3) जपान मधील कृषी सहकारी संस्थांची भूमिका स्पष्ट करा.

किंवा

इस्त्रायलमधील सहकारी संस्था स्पष्ट करा.

प्रश्न 4) चीनमधील सहकाराचे स्वरूप स्पष्ट करा.

किंवा

जागतिकीकरणाच्या युगात सहकार टिकाव धरणार का?

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) सहकारी संस्थांच्या समस्या.
- ब) अमेरिकेतील विद्युत् सहकारी संस्था.
- क) सहकार सुधारण्यासाठी उपाय.
- ड) सहकाराची तत्वे.



Total No. of Questions : 4]

SEAT No. :

P3531

[Total No. of Pages : 4

[4764]-2008

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Special Paper -III) (Group - C)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the importance, objectives & functions of Maratha Chamber of Commerce. **[14]**

OR

Explain in detail Efficiency, Autonomy and Control of Public Enterprises in India.

Q2) Explain the problems and prospects of Agricultural Business in India. **[14]**

OR

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

- a) Swayamsidha Programme
- b) Rajarshree Shahu Maharaj Swayamrozgar Yojana.

Q3) a) Explain the functions of Federation of Indian Chamber of Commerce & Industries . **[7]**

OR

b) Explain the Management Practices of Public Enterprises in India.

P.T.O.

c) State the nature and disposal of Agricultural By-product. [7]

OR

d) Explain the problems of small scale industries.

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

- a) Indian Merchants Chamber
- b) Public Utilities
- c) Farm Waste
- d) Swarna Jayanti Gram Swarozgar Yojana



Total No. of Questions : 4]

P3531

[4764]-2008

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT

Modern Business Practices (Special Paper -III) (Group - C)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3तास]

[एकूण गुण : 50

सूचना : ह 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) मराठा वाणिज्य मंडळाचे महत्त्व, उद्दिष्टे आणि कार्ये स्पष्ट करा. [14]

किंवा

भारतातील सार्वजनिक उद्योगाची कार्यक्षमता, स्वयत्तता आणि नियंत्रण सविस्तर स्पष्ट करा.

प्रश्न 2) भारतीय कृषी व्यवसायाच्या समस्या आणि भवितव्य स्पष्ट करा. [14]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

अ) स्वयंसिद्ध कार्यक्रम

ब) राजर्षी शाहूमहाराज स्वयंरोजगार योजना

प्रश्न 3) अ) भारतीय वाणिज्य व उद्योग मंडळ संघाची (Federation) कार्ये स्पष्ट करा. [7]

किंवा

ब) भारतातील सार्वजनिक उद्योगांच्या व्यवस्थापन कार्यपध्दती स्पष्ट करा.

क) कृषी उप-उत्पादनांचे स्वरूप आणि विल्हेवार यासंबंधी माहिती सांगा. [7]

किंवा

ड) लघु उद्योगांच्या समस्या स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[8]

- अ) भारतीय वाणिज्य मंडळ
- ब) सार्वजनिक सेवा
- क) शेतमाल नासधूस
- ड) स्वर्णजयंती ग्राम स्वरोजगार योजना



Total No. of Questions : 4]

SEAT No. :

P3532

[Total No. of Pages : 4

[4764]-2009

M.Com. (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics and Professional Values (Group - D)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Business Ethics'? Explain the principles of Indian ethics a values.[14]

OR

Explain in detail the Indian ethical & Non-ethical practices regarding copy rights & patents.

Q2) Define the concept 'Corporate social responsibility'. Explain the principles & types of Corporate social Responsibility. [14]

OR

Explain in detail Gandhiji's principles of Satya & Ahinsa.

Q3) a) What is 'Social Ethics'? Explain issues & guidelines of social ethics. [7]

OR

b) Explain the ethical & Non-ethical practices regarding Accounting Disclosures. [7]

c) Define the term 'Corporate Governance' explain its principles. [7]

OR

d) Explain Gandhian Approach in Management & Trusteeship. [7]

P.T.O.

Q4) Write short notes (Any Two):

[8]

- a) Importance of Business Ethics.
- b) Indian ethical Practices in Marketing
- c) Corporate Citizenship
- d) New values in Indian Industries after economic reforms of 1991.



Total No. of Questions : 4]

P3532

[4764]-2009

M.Com. (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics and Professional Values (Group - D)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'व्यावसायिक नितीशास्त्र' म्हणजे काय? भारतीय नितीशास्त्र आणि नितीमुल्ये याची तत्वे स्पष्ट करा. [14]

किंवा

कॉपीराईट आणि पेटेंटच्या संदर्भात भारतीय नैतिक आणि अनैतिक व्यवहार किंवा पध्दती सविस्तर स्पष्ट करा.

प्रश्न 2) 'कॉर्पोरेट सामाजिक जबाबदारी' या संकल्पनेची व्याख्या द्या. कॉर्पोरेट सामाजिक जबाबदारीची तत्वे आणि प्रकार स्पष्ट करा. [14]

किंवा

गांधीजींची सत्य आणि अहिंसा ही तत्वे सविस्तर स्पष्ट करा.

प्रश्न 3) अ) 'सामाजिक नितीमुल्ये' म्हणजे काय? सामाजिक नितीमुल्ये संदर्भात मुद्दे आणि मार्गदर्शक सूचना स्पष्ट करा. [7]

किंवा

ब) भारतातील लेखांकन प्रकटीकरणासाठीचे नैतिक व अनैतिक पध्दती स्पष्ट करा. [7]

क) 'कॉर्पोरेट प्रशासन' या संकल्पनेची व्याख्या द्या. त्याची तत्वे स्पष्ट करा. [7]

किंवा

ड) व्यवस्थापन आणि विश्वस्ततेबाबतचा गांधींचा दृष्टीकोन स्पष्ट करा. [7]

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

अ) व्यावसायिक नितीशास्त्राचे महत्व

ब) विपणनातील भारतीय नैतिक पध्दती

क) कॉर्पोरेट नागरिकत्व

ड) 1991 मध्ये झालेल्या आर्थिक सुधारणांनंतर भारतीय उद्योगात उदयाला आलेली नवीन मुल्ये



Total No. of Questions : 4]

SEAT No. :

P3533

[Total No. of Pages : 4

[4764]-2010

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

ADVANCED BANKING AND FINANCE

Banking Law and Practices (Group - G)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the Obligations of the Banking companies, financial institution and intermediaries as under section 12 to 15 of the Prevention of Money Laundering Act, 2002. [14]

OR

How do the Reserve Bank of India guidelines on the customer service in banks define a 'Customer'? Explain bankers' right of set off.

Q2) Explain in detail the definition of a Non Performing Asset (NPA). Explain how assets of banks are classified using non performing assets as the base. [14]

OR

What do you understand by bankers' duty of secrecy of customer's account? Why is this duty essential?

Q3) a) Explain the following provisions of the Prevention of Money Laundering Act, 2002 [7]

- i) Offence of money laundering
- ii) Punishment for money laundering

OR

Explain the cases under which banker customer relationship can come to an end?

P.T.O.

- b) How could the NPAs of banks be reduced? [7]

OR

"Technology upgradation and hi-tech banking are inseparable." Comment.

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

- a) Definition of 'Property' and 'Proceeds of Crime' as under Prevention of Money Laundering Act, 2002
- b) Credit Information Bureau of India Limited
- c) Liquidity risk in banks' Asset Liability management
- d) Consolidation of banks.



Total No. of Questions : 4]

P3533

[4764]-2010

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

ADVANCED BANKING AND FINANCE

Banking Law and Practices (Group - G)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील कलम 12 ते 15 अंतर्गत 'बँकिंग कंपनी, वित्तीय संस्था आणि मध्यस्थ' यांची दायित्वे स्पष्ट करा. [14]

किंवा

भारतीय रिझर्व्ह बँकेची बँकांच्या ग्राहक सेवे संदर्भातील नियमावली ग्राहकाची व्याख्या कशाप्रकारे करते? बँकेचा वजावटीचा अधिकार स्पष्ट करा.

प्रश्न 2) निष्क्रिय मालमत्तेची व्याख्या सविस्तर स्पष्ट करा. निष्क्रिय मालमत्तेच्या आधारे बँकांच्या मत्तेचे वर्गीकरण कसे होते? [14]

किंवा

बँकेचे आपल्या ग्राहकाच्या खात्यासंदर्भातील गुप्ततेचे कर्तव्य यावरून तुम्हाला काय अर्थबोध होतो? हे कर्तव्य का गरजेचे आहे?

प्रश्न 3) अ) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील तरतूदी स्पष्ट करा. [7]

- i) मनी लॉण्डरिंगचा गुन्हा
ii) मनी लॉण्डरिंगसाठीची शिक्षा

किंवा

बँक व त्याचा ग्राहक यांमधील परस्पर संबंध कोणत्या परिस्थितीत संपुष्टात येऊ शकतात ते स्पष्ट करा.

ब) बँकांच्या निष्क्रिय मालमत्ता कशाप्रकारे कमी केल्या जाऊ शकतात? [7]

किंवा

“तंत्रविज्ञानातील सुधारणा आणि हायटेक बँकिंग अवियोज्य आहेत”. भाष्य करा.

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

अ) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील ‘मालमत्ता’ आणि ‘गुन्हातील प्राप्ती’ यांच्या व्याख्या

ब) भारतीय पत माहिती मंडळ मर्यादित

क) पत आणि मत्ता व्यवस्थापनातील तरलता जोखिम

ड) बँकांचे दृढीकरण



Total No. of Questions : 4]

SEAT No. :

P3534

[Total No. of Pages : 4

[4764]-2011

M.Com (Semester - II)

ADVANCED MARKETING

Customer Relationship Management and Retailing

(2013 Pattern) (Special Paper -III)

Time : 2 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain various factors responsible for the growth of customer Relationship Management. **[14]**

OR

What is E-CRM? Describe applications of E-CRM in marketing.

Q2) What is customer Retention Management? Explain various strategies used for Retention. **[14]**

OR

Describe latest developments in customer relationship Management.

Q3) a) State the challenges of Customer Relationship Management. **[7]**

OR

b) Write a note on "Customer experience Management".

AND

c) What is the Importance of customer relationship Management? **[7]**

OR

d) Describe customer perception.

P.T.O.

Q4) Write short Notes on (Any Two):

[8]

- a) Employee organisation Relationship.
- b) CRM Softwares.
- c) Importance of Customer satisfaction.
- d) CRM and cost benefit analysis.



Total No. of Questions : 4]

P3534

[4764]-2011

M.Com (Semester - II)

ADVANCED MARKETING

Customer Relationship Management and Retailing

(2013 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 2तास]

[एकूण गुण : 50

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

प्रश्न 1) ग्राहक संबंध व्यवस्थापनाच्या वाढीसाठी जबाबदार असलेले विविध घटक स्पष्ट करा. [14]

किंवा

इलेक्ट्रॉनिक-ग्राहक संबंध व्यवस्थापन म्हणजे काय? विपणनामधील इ-ग्राहक संबंध व्यवस्थापनाची अमलबजावणी विशद करा.

प्रश्न 2) ग्राहक धारणाशक्ती व्यवस्थापन म्हणजे काय? धारणाशक्तीसाठी वापरल्या जाणाऱ्या विविध व्युहरचना स्पष्ट करा. [14]

किंवा

ग्राहक संबंध व्यवस्थापनातील आधुनिक बदल विशद करा.

प्रश्न 3) अ) ग्राहक संबंध व्यवस्थापनातील आव्हाने सांगा. [7]

किंवा

ब) 'ग्राहक अनुभव व्यवस्थापन' यावर टीप लिहा.

आणि

क) ग्राहक संबंध व्यवस्थापनाचे महत्व काय? [7]

किंवा

ड) ग्राहक संवेदन विशद करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) कर्मचारी संघटन संबंध
- ब) ग्राहक संबंध व्यवस्थापनासाठीची संगणकिय आज्ञावली
- क) ग्राहक समाधानाचे महत्व
- ड) ग्राहक संबंध व्यवस्थापन आणि खर्च-लाभ विश्लेषण



Total No. of Questions : 4]

SEAT No. :

P3535

[Total No. of Pages : 4

[4764] - 2012

M.Com. (Semester - II)

ADVANCED ACCOUNTING AND TAXATION

Business Tax Assessment And Planning

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Working shall be treated as a part of answer.*

Q1) From the following profit and loss Account of S, Co, Ltd. For the year ended 31-3-2015 and the further information given below. Compute its total income. **[14]**

Particular	Rs.	Particular	Rs.
To Opening stock	4,00,000	By sales	40,00,000
To Purchases	25,00,000	By closing stock	5,00,000
To Salaries	6,00,000	By rent from	
To Travelling expenses	1,00,000	buildings	4,00,000
To Legal charges	50,000		
To Miscellaneous expenses	60,000		
To Office rent	1,20,000		
To Advertising	70,000		
To Municipal taxes	40,000		
To Repairs	20,000		
To Fire insurance	10,000		
To Bad debts	35,000		
To Bad debts reserve	25,000		
To Provision for taxation	4,50,000		
To Donation	40,000		
To Depreciation	80,000		
To Net profit	3,00,000		
	49,00,000		49,00,000

P.T.O.

Additional Information :-

- a) Depreciation admissible as per I.T. Rules Rs. 50,000.
- b) Legal expenses include Rs. 10,000 being penalty for violating foreign exchange regulation.
- c) Advertising expenses include Rs.20,000 paid for calendars and diaries.
- d) Municipal taxes paid, repairs and fire insurance related to building let out.
- e) Donations were paid to the prime minister's drought relief fund.

OR

Anusaya co-operative society Ltd. Furnishes the following particulars of its income for the previous year ending on 31st March 2015.

Particulars	Rs.
a) Interest on governments securities	30,000
b) Income from purchase and sale of agricultural implements and seeds to its members	1,50,000
c) Income from Marketing of agricultural produce of its members	1,80,000
d) Profit and gains of business	1,50,000
e) Income from the letting of warehouse	1,00,000
f) Income from cottage industry	1,50,000
g) Interest and dividends (gross) from other co-operative societies	50,000

Compute total income and Tax liability of co-operative society for the A.Y.2015-16.

- Q2) A)** Bhimashankar public charitable Trust (registered u/s 12 A of the income Tax Act) furnishes the following data for the financial year ending 31 March 2015. **[11]**

Particular	Rs.
a) Income from engineering college affiliated to university (gross receipts Rs. 1 crore.)	10,00,000
b) Income from properties held in trust (out of this Rs.2,00,000 was not received during the year and Rs. 2,00,000 was received only on the last day of the year)	30,00,000
c) Net income from business held under trust (as incidental to the main object as per books)	2,00,000
d) Amount spent on free scholarship, free meals and free medical relief.	9,00,000
e) Repayment of loan taken for construction of health care centre.	3,00,000

You are required to compute the Taxable Income of the trust for the Assessment year 2015-16.

OR

- A1) Compute the net wealth & wealth tax of Aditi Ltd, as on 31st March 2015, The company is engaged in jewellery business export and domestic sales. [5]

Factory Building (WDV)	50,00,000
Bank Balance	10,00,000
Unaccounted cash balance	5,00,000
Silver ware	7,00,000
Gold ornaments	5,00,000
Motor cars (WDV)	10,00,000
Farm house within 10km of municipal limits (value as per schedule III)	40,00,000
Guest house in USA (value as per schedule III)	50,00,000

The company has taken a loan of Rs.10,00,000 by mortgagage guest house and built the factory premises.

- A2) Rohit has been providing services for last three years and value of both taxable and non-taxable services provided were as under. [6]

Financial year	Valued taxable services provided. ₹	Value of Non - taxable Service provided. ₹
2011-12	8,00,000	4,00,000
2012-13	5,00,000	7,50,000
2013-14	9,90,000	4,70,000

During the financial year 2014-15. He has provided the following services:-

- a) Value of taxable services ₹ 12,00,000 b) Value of non taxable services ₹ 3,00,000

Compute his service tax liability in a such manner that he has to pay minimum tax.

- B) Write a short note on any one of the following [3]
- a) Concept of tax avoidance.
- b) Return of Income.

Q3) Answer the following.

- a) Types of Assessment. [7]
- b) Powers of central board of direct taxes. [7]

OR

- a) Advanced payment of tax.
- b) Tax planning consideration in relation to business.

Q4) Write a short notes (Any Two)

[8]

- a) Basic concept of VAT.
- b) Classification of goods.
- c) Taxable services.
- d) Custom duty.



Total No. of Questions : 4]

SEAT No. :

P3536

[Total No. of Pages : 4

[4764] - 2013

M.Com. (Part - I) (Semester - II)
COMMERCIAL LAWS AND PRACTICES
Law Relating to Copyright and Designs
(2013 Pattern) (Credit System) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is mean by copyright? Explain the procedure of application for Registration of Copyright Act as per section 44 to 55. **[14]**

OR

State provisions regarding offences and Penalties as per Law relating to Protection of New Protection of Plant Varieties and Farmers Rights Act, 2001.

Q2) Sate the provision of Design Act,2000 with reference of Piracy of Registered Design and its remedies. **[14]**

OR

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

Q3) a) What are the provisions regarding 'Offence and Penalties' as per Copyright Act. **[7]**

b) Define the term 'New Plant Varieties' State the scope of the Plant Varieties and Farmers Rights Act, 2001. **[7]**

OR

a) Explain copyright in Registered Designs as per section 11 to 20 of the Designs Act 2000.

b) State Infringement and its Remedies as per section 20 to 24 under Geographical Indications of Goods 1999.

P.T.O.

Q4) Write short notes on: (Any two)

[8]

- a) International Copyright.
- b) Conditions for a Registerable Design.
- c) Regulatory Authorities under the Geographical Indications of Goods Act 1999.
- d) Surrender and Revocation of Certificate under Protection of Plant Varieties and Farmers Rights Act, 2001.



Total No. of Questions : 4]

P3536

[4764] - 2013

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

COMMERCIAL LAWS AND PRACTICES

Law Relating to Copyright and Designs

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मुद्रणाधिकार म्हणजे काय? मुद्रणाधिकारासाठी नोंदणी करण्याच्या पध्दतीचे कायद्यातील कलम क्र. 44 ते 55 प्रमाणे वर्णन करा. [14]

किंवा

रोपांचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 अंतर्गत 'अपराधांचे स्वरूप व शिक्षा' याचे स्पष्टीकरण करा.

प्रश्न 2) नोंदणी केलेल्या आराखड्याच्या उल्लंघनासंदर्भात (चाचेगिरी) आराखडा कायदा, 2000 मधील तरतुदी स्पष्ट करा व त्यावरील उपाय सांगा. [14]

किंवा

'भौगोलिक चिन्ह' हि संज्ञा स्पष्ट करा. भौगोलिक चिन्हासाठी कोणाला अर्ज करता येतो? नोंदणीची पध्दती व कालावधी याची माहिती द्या.

प्रश्न 3) अ) मुद्रणाधिकार कायद्यानुसार 'अपराधांचे स्वरूप व शिक्षा' याचे स्पष्टीकरण करा. [7]
ब) 'रोपांचा नवीन नमुना' ह्याची व्याख्या सांगून, रोपांचे नमुने व शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 चे स्वरूप स्पष्ट करा. [7]

किंवा

अ) आराखडा कायदा 2000 अंतर्गत कलम क्र. 11 ते 20 प्रमाणे नोंदणीकेलेल्या मालकाचे हक्क सांगा.

ब) मालाचे भौगोलिक चिन्ह कायदा, 1999 अंतर्गत कलम क्र. 20 ते 24 प्रमाणे उल्लंघन व त्यावरील उपाय स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) जागतिक मुद्रणाधिकार
- ब) नोंदणी योग्य आराखड्याच्या शर्ती
- क) मालाचे भौगोलिक चिन्ह कायदा, 1999 अंतर्गत नियामक मंडळ (प्राधिकरण)
- ड) रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार प्रमाणपत्राची नोंद रद्द करणे व परत घेणे.



Total No. of Questions : 4]

SEAT No. :

P3537

[Total No. of Pages : 3

[4764] - 2014

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING & COST SYSTEMS

Cost Control and Cost System (Special Paper - IV)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) a) The following costs and sales of a manufacturing company for the first half and second half of 2012 - 2013 are given : **[11]**

	<u>First half</u>	<u>Second half</u>
	(₹)	(₹)
Sales	24,00,000	30,00,000
Total cost	21,80,000	26,00,000

You are asked to determine.

- i) Contribution / sales ratio of the firm
- ii) Annual fixed cost
- iii) BEP
- iv) MOS as percentage of sales

b) Write a note on differential cost Analysis **[3]**

OR

The following figures relating to the performance of a Co.

	(₹)
Selling price	20 per unit
Variable Mfg. Cost	11 " "
Variable selling costs	03 " "
Fixed factory OHS	5,40,000 p.a.
Fixed selling cost	2,52,000 p.a.

You are required to compute.

- i) BEP expressed in amount of sales in rupees.
- ii) Number of units that must be sold to. earn a profit of ₹. 60,000 p.a.
- iii) How many units must be sold to earn a net income of 10% of sales?

P.T.O.

Q2) A manufacturer has planned his level of production at 50% of his capacity of 30,000 units at 50% of the capacity, his expenses are as follows :

	₹
Direct Labour	11,160
Direct Materials	8,260
Variable Overheads mfg. OHS	3,960
Total fixed expenses	6,000

The home selling price is ₹. 2 per unit. Now, the manufacture receives a trade enquiry from oversease for 6,000 units at a price of ₹. 1.45 per unit. If you were the manufacturer, would you accept or reject the offer? Support your statement with suitable cost and profit details. **[14]**

OR

Due to industrial depression, a plant is running at present at 50% of its capacity. The following details are available.

Cost of production per unit	₹
Direct Materials	2.00
Direct labour	1.00
Variable overheads	3.00
Fixed overheads	2.00
Total cost	<u>8.00</u>
Production per month	20,000 units
Total cost of production	₹.1,60,000
Sales price	₹.1,40,000
Loss	<u>20,000</u>

An exporter offers to buy 5,000 units per month at the rate of ₹.6.50 per unit and the company hesitates to accept the offer fearing increase of further operating losses advise, whether the company should accept on decline this offer.

Q3) Explain the nature and scope of cost reduction. **[14]**

OR

You have been asked to install a costing system in a manufacturing business. What practical difficulties would you expect & how do you propose to overcome them?

Q4) Write short notes (Any TWO)

[8]

- a) Just - in - time (JIT)
- b) Activity based costing
- c) Value analysis
- d) Pricing policy



Total No. of Questions : 4]

SEAT No. :

P3538

[Total No. of Pages : 4

[4764]-2015

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

CO-OPERATION AND RURAL DEVELOPMENT

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

Time : 3 Hours]

[Maximum Marks :50

Instructions to the candidates :

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

Q1) Discuss the problems related to Economic and commercial viability of Co-operative Business. **[14]**

OR

Describe the criteria for appraising performance of Co-operative Business.

Q2) Explain the policies and practices of Dairy Co-operatives. **[14]**

OR

Describe the role of District Co-operative Banks in agricultural development of the state.

Q3) Explain success story of Warana Co-operative Organisation, Warananagar. **[14]**

OR

Explain the role of Anand Dairy in the development of Co-operative Movement in Gujarat State.

P.T.O.

Q4) Write short notes (Any Two) :

[8]

- a) Primary Agricultural Credit Societies.
- b) Sugar Co-operatives in Maharashtra.
- c) Shamrao Vitthal Co-operative Bank.
- d) Non-agricultural Credit Co-operative.



Total No. of Questions : 4]

P3538

[4764]-2015
M.Com. (Part - I) (Semester - II)
CO-OPERATION AND RURAL DEVELOPMENT
Management of Co-Operative Business (Special Paper - IV)
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना : 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) सहकारी व्यवसायाशी संबंधित आर्थिक आणि व्यावसायिक सक्षमतेविषयी समस्यांची चर्चा करा. [14]

किंवा

सहकारी संस्थांच्या कामगिरीचे मूल्यमापनाकरिता वापरण्यात येणाऱ्या कसोट्यांची चर्चा करा.

प्रश्न 2) दुग्ध सहकारी संस्थांची व्यावसायिक धोरणे आणि कार्यपध्दती विशद करा. [14]

किंवा

राज्यातील शेती विकासाचे संदर्भात जिल्हा सहकारी बँकांची भूमिका स्पष्ट करा.

प्रश्न 3) वारणा सहकारी संघटन वारणानगरची यशोगाथा विशद करा.

[14]

किंवा

गुजरात राज्याचे सहकारी चळवळीच्या विकासामधील आनंद सहकारी दुग्ध संस्थेची भूमिका स्पष्ट करा.

प्रश्न 4) टिपा लिहा.(कोणतेही दोन)

[8]

- अ) प्राथमिक कृषी पतसंस्था.
- ब) महाराष्ट्रातील सहकारी साखर संस्था.
- क) शामराव विठ्ठल सहकारी बँक.
- ड) बिगर - कृषी पत संस्था.



Total No. of Questions : 4]

SEAT No. :

P3539

[Total No. of Pages : 2

[4764] - 2016

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT (Special Paper - IV)

212 : Business Environment Analysis (Group - C)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the importance of foreign investment and foreign technology. Explain the role of 'MNC' in development of nation. **[14]**

OR

What is 'Industrial Environment'? Explain the performance made by public & private sector in India.

Q2) What is financial Environment of Business? Explain the role of Money Market? **[14]**

OR

- a) Explain the functions of security market
- b) Explain the role of co-operative bank in financial environment of Business.

Q3) What is Environmental Analysis? Explain the techniques of Analysis. **[14]**

OR

- a) Write note on - Reliance group of industries.
- b) Write note on Bhavarlal Jain

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

- a) Impact of natural Environment on world trade.
- b) Importance of study of Global Environment.
- c) Capital market
- d) Role of small & cottage industries.



P.T.O.

Total No. of Questions : 4]

P3539

[4764] - 2016

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT (Special Paper - IV)

212 : Business Environment Analysis (Group - C)

(2013 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) परकिय गुंतवणूक आणि परकिय तंत्रज्ञानाचे महत्व विशद करून देशाच्या विकासामध्ये बहुराष्ट्रीय कंपन्याची भूमिका स्पष्ट करा. (Role of MNC) [14]

किंवा

औद्योगिक पर्यावरण म्हणजे काय? भारतातील सार्वजनिक आणि खाजगी क्षेत्राने केलेल्या कामगिरीचे वर्णन करा.

प्रश्न 2) व्यवसायाचे वित्तीय पर्यावरण म्हणजे काय? यामध्ये नाणेबाजाराची भूमिका स्पष्ट करा. [14]

किंवा

- अ) प्रतिभूतीच्या बाजारपेठेची (Security Market) कार्ये स्पष्ट करा.
- ब) व्यवसायाच्या वित्तीय पर्यावरणामध्ये सहकारी बँकाची भूमिका स्पष्ट करा.

प्रश्न 3) 'पर्यावरण विश्लेषण' म्हणजे काय? पर्यावरण विश्लेषणाच्या पध्दती स्पष्ट करा. [14]

किंवा

- अ) रिलायन्स ग्रुप ऑफ इंडस्ट्रीज वर माहिती लिहा.
- ब) भवरलाल जैन यांची माहिती लिहा.

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

- अ) नैसर्गिक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव
- ब) जागतिक पर्यावरणाच्या अभ्यासाचे महत्व
- क) भांडवल बाजार
- ड) लघु आणि कुटीर उद्योगाची भूमिका



Total No. of Questions : 4]

SEAT No. :

P3540

[Total No. of Pages : 2

[4764] - 2017

M.Com. (Semester - II)

BUSINESS ADMINISTRATION

Elements of Knowledge Management

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by Knowledge Management? Differentiate between Data, Information, Knowledge and Wisdom. **[14]**

OR

What is Organisational Learning? What are the different levels of Organisational learning?

Q2) What is Change Management? How to implement the Change Management? Explain. **[14]**

OR

Explain the Concept of Knowledge Sharing. What are the Strategies for overcoming Obstacles in Knowledge Sharing?

Q3) a) Write a note on Reward and Recognition. **[7]**

OR

b) Write a note on Unlearning.

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

OR

d) Write a note on Artifacts and symbols.

Q4) Short notes: (any two) **[8]**

- a) Politics in Change.
- b) Organisational Culture.
- c) Knowledge Acquisition.
- d) Individual Learning.



P.T.O.

Total No. of Questions : 4]

P3540

[4764] - 2017

M.Com. (Semester - II)

व्यवसाय प्रशासन

ज्ञान व्यवस्थापनाची मूलतत्त्वे

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

- 1) सर्व प्रश्नांना समान गुण आहेत.
- 2) सर्व प्रश्न अनिवार्य आहेत.

प्रश्न 1) ज्ञान व्यवस्थापन म्हणजे काय ते सांगून, डेटा, माहिती, ज्ञान आणि चातुर्य यांतील फरक स्पष्ट करा. [14]

किंवा

संघटनात्मक शिक्षण म्हणजे काय? संघटनात्मक शिक्षणाचे मार्ग/पध्दती स्पष्ट करा.

प्रश्न 2) बदल व्यवस्थापन म्हणजे काय? बदल व्यवस्थापन कसा केला जातो ते स्पष्ट करा. [14]

किंवा

ज्ञान सहभागिता ही संकल्पना स्पष्ट करून, त्याची व्यूहरचना करताना निर्माण होणारे अडथळे स्पष्ट करा.

प्रश्न 3) अ) पुरस्कार आणि मान्यता यावर टीप लिहा. [7]

किंवा

ब) शिक्षणा शिवाय शिक्षण घेणे यावर टीप लिहा.

क) माहितीची वाढणी यावर टीप लिहा. [7]

किंवा

ड) उपलब्ध तंत्रज्ञान आणि प्रतीके यावर टीप लिहा.

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

अ) परिवर्तनातील राजकरण

ब) संघटन संस्कृती

क) ज्ञानाची प्राप्ती

ड) वैयक्तिक शिक्षण



Total No. of Questions : 4]

SEAT No. :

P3541

[Total No. of Pages : 2

[4764] - 2018

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain concept of 'Money Supply'. How is Money Supply measured by Reserve Bank of India? **[14]**

OR

Explain the recommendations of Working Group on Money Supply (1998).

Q2) Discuss the mechanism and effectiveness of Open Market Operations and Bank Rate as instruments of monetary policy. **[14]**

OR

Discuss the objectives of Monetary Policy.

Q3) a) What is Pre -shipment credit and post-shipment credit. **[7]**

b) Explain the concept of High powered money. **[7]**

OR

a) Explain the role of Reserve Bank of India in Industrial Finance.

b) Distinguish between quantitative and qualitative instruments of monetary policy.

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

a) Regional Rural Banks.

b) Variable Reserve Ratio.

c) Monetary Management.

d) Recent Monetary Policy of Reserve Bank of India.



P.T.O.

Total No. of Questions : 4]

P3541

[4764] - 2018

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) पैशाच्या पुरवठ्याची संकल्पना स्पष्ट करा. भारतीय रिझर्व्ह बँक पैशाचा पुरवठा कशाप्रकारे मोजते? [14]

किंवा

पैशाच्या पुरवठ्यावरील कार्यगटाच्या (1998) शिफारशी स्पष्ट करा.

प्रश्न 2) चलनविषयक धोरणाची साधने म्हणून खुल्या बाजारातील रोख्यांची खरेदी-विक्री व बँक दर यांचे कार्य व परिणाम कारकतेची चर्चा करा. [14]

किंवा

चलनविषयक धोरणाच्या उद्दिष्टांची चर्चा करा.

प्रश्न 3) अ) प्रिंशिपमेंट क्रेडीट व पोस्ट - शिपमेंट क्रेडिट म्हणजे काय? [7]

ब) उच्च शक्ती पैशाची संकल्पना स्पष्ट करा. [7]

किंवा

अ) औद्योगिक वित्तपुरवठ्यातील रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

ब) चलनविषयक धोरणाच्या संख्यात्मक व गुणात्मक साधनांमधील फरक सांगा.

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

अ) प्रादेशिक ग्रामीण बँका

ब) बदलता राखीव निधी

क) चलनविषयक व्यवस्थापन

ड) अलिकडील चलनविषयक धोरण (भारतीय रिझर्व्ह बँकेची)



Total No. of Questions : 4]

SEAT No. :

P3542

[Total No. of Pages : 2

[4764] - 2019

M.Com. (Semester - II)

ADVANCED MARKETING

Services Marketing

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by 'services'? Explain various characteristics of services. **[14]**

OR

How customer behaviour can be understood at different points in the service experience.

Q2) Explain in detail the concept 'Product Mix and Services Marketing. **[14]**

OR

Explain the concept of people in services marketing with its role.

Q3) a) What is 'Service Leadership' Explain its objectives & approaches. **[7]**

OR

b) What is 'Market Research'? Explain the role of market research in understanding & listening to customers. **[7]**

c) Describe the customer issues or problems in Hospitality industry. **[7]**

OR

d) What are the Recent service initiatives taken by Banking industry to serve customers. **[7]**

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

- a) Difference between goods & services.
- b) Problems in customer expectations.
- c) Financial and economic Impact of service.
- d) Customer service initiatives by aviation sector.



P.T.O.

Total No. of Questions : 4]

P3542

[4764] - 2019

M.Com. (Semester - II)

ADVANCED MARKETING

Services Marketing

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1)** 'सेवा' म्हणजे काय? सेवांची विविध वैशिष्ट्ये स्पष्ट करा. [14]
किंवा
सेवा अनुभवात ग्राहकांच्या वर्तनातील बदल विविध प्रसंगी कसे समजून येतात?
- प्रश्न 2)** 'उत्पादन मिश्र' आणि सेवा 'विपणन' ही संकल्पना सविस्तर स्पष्ट करा. [14]
किंवा
सेवा विपणनातील लोक ही संकल्पना स्पष्ट करून त्याची सेवा विपणनातील भूमिका विषद करा.
- प्रश्न 3)** अ) 'सेवा नेतृत्व' म्हणजे काय? सेवा नेतृत्वाची उद्दिष्टे आणि दृष्टीकोन स्पष्ट करा. [7]
किंवा
ब) बाजार संशोधन म्हणजे काय? बाजार संशोधनाची ग्राहक आकलन आणि श्रवणातील भूमिका स्पष्ट करा. [7]
क) पाहुणचार सेवा उद्योगातील ग्राहकांच्या समस्यांवर चर्चा करा. [7]
किंवा
ड) ग्राहकांच्या सेवेसाठी बँकिंग क्षेत्रामार्फत अलीकडील काळात राबविले जाणारे सेवा विषयक उपक्रम कोणते? [7]
- प्रश्न 4)** थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) वस्तू व सेवा यामधील फरक
ब) ग्राहक अपेक्षामधील समस्या
क) सेवांचे वित्तिय आणि आर्थिक परिणाम
ड) हवाई वाहतूक क्षेत्राने राबवलेल्या ग्राहक केंद्रित सेवा



Total No. of Questions : 4]

SEAT No. :

P3543

[Total No. of Pages : 4

[4764] - 3001

M.Com. (Semester - III)

BUSINESS FINANCE

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

- 1) *All questions are compulsory.*
- 2) *Figures in the brackets indicate marks.*

Q1) Explain the meaning of 'Business Finance' explain objectives and importance of Business Finance. **[14]**

OR

Define the term "Time Value of Money" and "Present Value of Money". Explain the importance of time value of Money.

Q2) What is the strategic financial planning? Explain objectives and steps of strategic Financial Planning. **[14]**

OR

What is over capitalisation? State the causes and effects of over capitalisation.

Q3) a) Describes in details the characteristics and advantages of equity shares. **[7]**

b) What is a preference share? Explain characteristics and advantages of Preference share. **[7]**

OR

c) What is meant by Debenture? Describe in detail the characteristics.

d) What is 'short - term Finance'? Explain characteristics of short-term Finance.

P.T.O

Q4) Write short notes on (Any Two):

[8]

- a) Scope of business Finance.
- b) Causes of under Capitalisation.
- c) Advantages of working capital.
- d) Background of Dividend Policy.



Total No. of Questions : 4]

P3543

[4764] - 3001
M.Com. (Semester - III)
BUSINESS FINANCE
(2013 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) व्यावसायिक वित्तपुरवठा म्हणजे काय? व्यावसायिक वित्तपुरवठ्याची उद्दीष्टे व महत्त्व स्पष्ट करा. [14]

किंवा

पैशाचे समय मूल्य व पैशाचे सद्याचे मूल्य याची व्याख्या द्या. पैशाच्या समय मूल्याचे महत्त्व स्पष्ट करा.

प्रश्न 2) व्यूहरचनात्मक वित्तीय नियोजन म्हणजे काय? व्यूहरचनात्मक वित्तीय नियोजनाची उद्दीष्टे आणि पायऱ्या स्पष्ट करा. [14]

किंवा

अधिभांडवलीकरण म्हणजे काय? अधिभांडवलीकरणाची कारणे व परिणाम सांगा.

प्रश्न 3) अ) सामान्य भागाची वैशिष्ट्ये व फायदे सविस्तरपणे वर्णन करा. [7]

ब) अग्रहक्क भाग म्हणजे काय? अग्रहक्क भागांचे वैशिष्ट्ये व फायदे स्पष्ट करा. [7]

किंवा

क) कर्जरोखे म्हणजे काय? कर्जरोख्यांची वैशिष्ट्ये वर्णन करा.

ड) अल्पकालीन वित्तपुरवठा म्हणजे काय? अल्पकालीन वित्तपुरवठ्याची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) व्यावसायिक वित्ताची व्याप्ती
- ब) कमी भांडवलीकरणाची कारणे
- क) खेळत्या भांडवलाचे फायदे
- ड) लाभांश धोरणाची पार्श्वभूमि



Total No. of Questions : 4]

SEAT No. :

P3544

[Total No. of Pages : 4

[4764] - 3002

M.Com. (Semester - III)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Compulsory) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) What is 'Research'? Explain in detail the steps in Research. **[14]**

OR

Define the term 'Sampling'. Explain in detail the various types of Sampling.

Q2) What is Measurement and Scaling? Explain the types of Measurement & Scaling. **[14]**

OR

Explain in detail the structure of Research Report.

Q3) a) Explain the need & objectives of Business Research. **[7]**

OR

b) Explain the steps in Research Design.

c) Describe the sources of Primary Data Collection. **[7]**

OR

d) What is 'Foot note'? Explain the reasons for giving footnotes.

P.T.O

Q4) Write short notes (Any Two):

[8]

- a) Types of Research.
- b) Importance of hypothesis.
- c) Processing of data.
- d) Importance of Research Report.



Total No. of Questions : 4]

P3544

[4764] - 3002

M.Com. (Semester - III)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Compulsory) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'संशोधन' म्हणजे काय? संशोधनाच्या पायऱ्या सविस्तर स्पष्ट करा. [14]

किंवा

'नमुना निवड' या संकल्पनेची व्याख्या द्या. नमुना निवडीचे प्रकार सविस्तर स्पष्ट करा.

प्रश्न 2) 'मापन' आणि 'श्रेणीकरण' म्हणजे काय? मापन आणि श्रेणीकरणाचे प्रकार स्पष्ट करा. [14]

किंवा

संशोधन अहवालाची रचना सविस्तर स्पष्ट करा.

प्रश्न 3) अ) व्यावसायिक संशोधनाची गरज व उद्दिष्टे स्पष्ट करा. [7]

किंवा

ब) संशोधन आराखड्याच्या पायऱ्या स्पष्ट करा.

क) प्राथमिक माहिती संकलीत करण्याचे स्रोत स्पष्ट करा. [7]

किंवा

ड) 'तळटीप' म्हणजे काय? 'तळटीप' देण्यामागची कारणे स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[8]

- अ) संशोधनाचे प्रकार
- ब) गृहितकृत्याचे महत्व
- क) माहिती प्रक्रियाकरण
- ड) संशोधन अहवालाचे महत्व



Total No. of Questions : 4]

SEAT No. :

P3545

[Total No. of Pages : 1

[4764] - 3003

M.Com. (Part - II) (Semester - III)
ADVANCED ACCOUNTING AND TAXATION
Advanced Auditing (Special Paper - V)
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define and explain the term 'Auditing' **[14]**

OR

Elaborate basic principles of an Audit and explain important aspects to be covered in an "Audit Programme".

Q2) What do you understand by 'Audit' standard? **[14]**

Elaborate role of International and Assurance standard Board.

OR

Write notes on Divisible profit of a company.

Q3) Define internal control. Explain its objectives and limitations. **[14]**

OR

Explain uses of computers for Auditing purposes.

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

- a) Corporate governance
- b) Powers of Audit committee
- c) Tax Audit
- d) Cost Audit



Total No. of Questions : 4]

SEAT No. :

P3546

[Total No. of Pages : 2

[4764] - 3004

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

COMMERCIAL LAWS AND PRACTICES (Paper - V)

Laws Relating to International Business (Group - E)

(2014 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the scope of International law. Distinguish between Public International Law and Private International Law. **[14]**

OR

Explain the origin and nature of International Trade.

Q2) Explain the Environment assessment under the Indian Environment Protection Act. **[14]**

OR

Write a detailed note on Enforcement of foreign awards in India.

Q3) a) Explain the charter on economic rights and duties of state. **[7]**
b) Explain David Ricardo's Comparative Cost theory. **[7]**

OR

Explain the provisions regarding Exports under India's foreign trade.
Explain the Jurisdiction of International court.

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

- a) Codification of International Law.
- b) Non-tariff Barriers
- c) Clean development mechanism
- d) Arbitration and Conciliation



P.T.O.

Total No. of Questions : 4]

P3546

[4764] - 3004

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

COMMERCIAL LAWS AND PRACTICES (Paper - V)

Laws Relating to International Business (Group - E)

(2014 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1)** आंतरराष्ट्रीय कायद्याची व्याप्ती सांगा. सार्वजनिक आंतरराष्ट्रीय कायदा आणि खाजगी आंतरराष्ट्रीय कायदा यामधील फरक स्पष्ट करा. [14]
किंवा
आंतरराष्ट्रीय व्यापाराची उत्पत्ती (origin) आणि स्वरूप (nature) स्पष्ट करा.
- प्रश्न 2)** भारतीय पर्यावरण संरक्षण कायद्यांतर्गत पर्यावरण तपासणी स्पष्ट करा. [14]
किंवा
एम्फोर्समेंट ऑफ फॉरेन अॅवार्डस् इन् इंडिया यावर सविस्तर टीप लिहा.
- प्रश्न 3)** अ) राज्याचे आर्थिक अधिकार आणि कर्तव्ये यावरील सनद स्पष्ट करा. [7]
ब) डेव्हीड रिकार्डोचा तुलनात्मक खर्च सिध्दांत स्पष्ट करा. [7]
किंवा
भारताच्या परकीय व्यापारांतर्गत निर्याती संदर्भातील विविध तरतूदी स्पष्ट करा.
आंतरराष्ट्रीय न्यायालयाचे भौगोलिक कार्यक्षेत्र स्पष्ट करा.
- प्रश्न 4)** सविस्तर टीपा लिहा. (कोणत्याही दोन) [8]
अ) आंतरराष्ट्रीय कायद्याचे कोडिफिकेशन
ब) नॉन टॅरिफ बॅरियर्स
क) स्वच्छ विकासात्मक रचना
ड) आर्बिट्रेशन अँड कौन्सिलिएशन (Arbitration and Conciliation)



Total No. of Questions : 4]

SEAT No. :

P3547

[Total No. of Pages : 2

[4764] - 3005

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

COST AUDIT

**Advanced Cost Accounting & Cost Systems
(2013 Pattern) (Credit System) (Special Paper - V)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) Attempt all questions.*
- 2) Figures to the right indicate marks allotted to the respective question.*

Q1) What is meant by the term 'Efficiency Audit'? In what way Cost Audit is treated as an audit of resource utilisation? **[14]**

OR

Explain in brief the following concepts

- i) Social Audit
- ii) Systems Audit.

Q2) A company is engaged in manufacturing of special type of surface coating chemical for which it requires two types of materials – Material A and Material B.

One Barrel of a Final Product requires the following inputs: **[14]**

- a) Material Cost:
Material A 50 kilograms to be purchased at Rs.2, 500 per kg.
Material B 25 kilograms to be purchased at Rs. 1,500 per kg.
- b) Processing Charges (Labour and Overheads) are 200% of the total material cost.
- c) Administrative Overheads are recovered at 10% of Works Cost
- d) The Cost of Finance is estimated at 20% of the Works Cost.
- e) Gross Margin on the Cost of Production is 40%

Note: Ignore Selling & Distribution Overheads.

Prepare Quotation to be submitted to the Marketing Division showing the break-up of cost per barrel into the following elements:

- a) Material Cost
- b) Works Cost
- c) Cost of Production
- d) Expected price to be inclusive of Gross Margin

P.T.O.

OR

The Cost Books of M/s Vinayak Enterprises for the year show a profit of Rs.50,255/- The profit disclosed by the Financial Accounting Record for the same period was Rs.31,200/- From the following information prepare Reconciliation Statement:

- a) Income Tax paid Rs.15,000/- recorded in Financial Accounts.
- b) Bad Debts recorded only in Financial Accounts Rs.2,000/-
- c) Factory Overheads recovered in Cost Accounts were Rs.15,000/- as against actual amount recorded in Financial Accounts was Rs.12,255/-
- d) Transfer Fees Received Rs.1,200/-
- e) Rs.1,000/- paid as Director's Fees
- f) Plant Costing Rs.50,000/- was installed but not yet used. Depreciation @10% was charged in Financial Accounting Books only.

- Q3)** a) Write the provisions regarding Rights and Duties of Cost Auditor. [7]
b) Write the provisions regarding Liabilities of Cost Auditor. [7]

OR

- a) Explain the term 'Cost Record'. List the record maintained in the cost accounting division of any organisation of your choice.
- b) What is meant by the term Cost Audit Programme? You have newly appointed a Cost Assistant in your firm. Make a sheet useful to him providing guidelines to be followed during Inventory Audit.

- Q4)** Write short notes (Any TWO) [8]
a) Qualifications in Cost Audit Report
b) Documents to be verified in vouching of Captive Consumption
c) Scope of Cost Audit
d) Efficiency Audit



Total No. of Questions : 4]

SEAT No. :

P3548

[Total No. of Pages : 2

[4764] - 3006

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Credit System

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) a) What is credit? State the importance of Agricultural credit. [14]

OR

b) Describe the limitations of Institutional credit for Agriculture.

Q2) a) Explain the structure of credit co-operatives. [14]

OR

b) Describe the problems and their solutions of long term Agricultural credit.

Q3) Explain the role of Nationalised banks in Agricultural credit. [14]

OR

State the progress and problems of primary Agricultural co-operative societies.

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

- a) Features of Agricultural credit
- b) District central co-operative Banks
- c) Kisan credit card
- d) Crop loan system



P.T.O.

Total No. of Questions : 4]

P3548

[4764] - 3006

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Credit System

(2013 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1)** कर्ज म्हणजे काय? कृषी कर्जाचे महत्व सांगा. [14]
किंवा
कृषीसाठी करण्यात येणाऱ्या संस्थात्मक कर्जपुरवठ्याच्या मर्यादा स्पष्ट करा.
- प्रश्न 2)** सहकारी कर्जपुरवठ्याच्या रचनेचे वर्णन करा. [14]
किंवा
दीर्घ मुदती कृषी कर्जाच्या समस्या आणि त्यावरील उपाययोजना स्पष्ट करा.
- प्रश्न 3)** कृषी कर्जातील राष्ट्रीयकृत बँकांची भूमिका विशद करा. [14]
किंवा
प्राथमिक कृषी सहकारी संस्थांची प्रगती व समस्या सांगा.
- प्रश्न 4)** थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) कृषी कर्जाची वैशिष्ट्ये
ब) जिल्हा मध्यवर्ती सहकारी बँका
क) किसान पत - पत्र (किसान क्रेडीट कार्ड)
ड) पीक कर्ज पध्दती



Total No. of Questions : 4]

SEAT No. :

P3549

[Total No. of Pages : 2

[4764] - 3007

M.Com. (Part - II) (Semester - III)
BUSINESS PRACTICES AND ENVIRONMENT
Entrepreneurial Behaviour (Special Paper - V)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by 'entrepreneurship training'? Explain its components. **[14]**

OR

Explain the term 'achievement motivation'. Briefly discuss the sources of achievement motivation.

Q2) What are the problems involved in entrepreneurship development? **[14]**

OR

Write a detailed note on 'Post training support'.

Q3) What are the skills and qualifications required for motivator? **[14]**

OR

Narrate the scope for entrepreneurship in service sector.

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

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



P.T.O.

Total No. of Questions : 4]

P3549

[4764] - 3007

M.Com. (Part - II) (Semester - III)
BUSINESS PRACTICES AND ENVIRONMENT
Entrepreneurial Behaviour (Special Paper - V)
(2013 Pattern)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1) 'उद्योजकता प्रशिक्षण' म्हणजे काय? त्याचे घटक स्पष्ट करा. [14]
किंवा
'सिध्दी प्रेरणा' संकल्पना स्पष्ट करा. सिध्दी प्रेरणेचे स्रोत यावर थोडक्यात चर्चा करा.
- प्रश्न 2) उद्योजकता विकासात कोणत्या अडचणी असतात ते सांगा. [14]
किंवा
'प्रशिक्षणोत्तर साहाय्य' (post training support) यावर सविस्तर टीप लिहा.
- प्रश्न 3) प्रेरकासाठी आवश्यक कौशल्ये व अर्हता कोणत्या ते सांगा. [14]
किंवा
सेवा क्षेत्रात उद्योजकतेला असलेला वाव कथन करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) उद्योजकता प्रशिक्षणाचे महत्व
ब) व्यवसाय संधी शोध
क) बाजार पेठ पाहणी तंत्रे
ड) वर्तनात्मक चाचण्या



Total No. of Questions : 4]

SEAT No. :

P3550

[Total No. of Pages : 2

[4764] - 3008

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

BUSINESS ADMINISTRATION

**Human Resource Management (Paper - V)
(2013 Pattern) (Credit System)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Describe the challenges of tomorrow faced by 'Human Resource Management'. [14]

OR

Define the term 'Manpower planning'. Explain the process of manpower planning.

Q2) Discuss various methods of training. [14]

OR

What is 'Performance Appraisal?' Discuss the errors and ethics in performance Appraisal.

Q3) a) Describe 'internal sources' of Recruitment. [7]

b) Define 'Merit Rating'. What are the advantages and limitations of merit Rating? [7]

OR

a) Explain promotions, transfers and job rotation.

b) What are the various kinds of retirement?

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

- a) Succession planning
- b) Evaluation of training programme
- c) Suspension and Lay off
- d) Bench marking



P.T.O.

Total No. of Questions : 4]

P3550

[4764] - 3008

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

व्यवसाय प्रशासन (पेपर - V)

मानवी संसाधन व्यवस्थापन

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) 'मानवी संसाधन व्यवस्थापन' या समोरील उद्याची आव्हाने वर्णन करा. [14]
किंवा

'मनुष्यबळ नियोजन' या संज्ञेची व्याख्या करा. मनुष्यबळ नियोजनाची प्रक्रिया स्पष्ट करा.

प्रश्न 2) प्रशिक्षणाच्या विविध पध्दतींची चर्चा करा. [14]
किंवा

'कार्यक्षमता मूल्यांकन' म्हणजे काय? कार्यक्षमता मूल्यांकनामधील चुका आणि नीतिमुल्ये यांची चर्चा करा.

प्रश्न 3) अ) कर्मचारी भरतीचे 'अंतर्गत मार्ग' वर्णन करा. [7]
ब) 'गुणवत्ता मूल्यांकन' या संज्ञेची व्याख्या करा. त्याचे फायदे आणि मर्यादा कोणत्या? [7]
किंवा

अ) पदोन्नती, बदली आणि कार्य परिभ्रमण या (Rotation) संज्ञा स्पष्ट करा.
ब) सेवा निवृत्तीचे विविध प्रकार सांगा.

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

- अ) उत्तराधिकारी नियोजन
- ब) प्रशिक्षण कार्यक्रमाचे मूल्यमापन
- क) स्थगिती (Suspension) आणि तात्पुरते दूर करणे (Lay off)
- ड) बेन्चमार्किंग



Total No. of Questions : 4]

SEAT No. :

P3551

[Total No. of Pages : 2

[4764] - 3009

M.Com. (Semester - III)

ADVANCED BANKING & FINANCE

Foreign Exchange

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the working of Currency Futures and Options market? **[14]**

OR

Elaborate on the FEMA 2000 act. What are its objectives?

Q2) What is the meaning of a Non Resident? What are the features of a NRE and NRO account? **[14]**

OR

What is post shipment finance? Elaborate on its purpose?

Q3) What is a letter of credit? Explain the meaning of- **[14]**

- a) Back to back credit
- b) Revolving letter of credit
- c) Anticipatory letter of credit.

OR

Explain in detail the structure and working of the Indian foreign exchange market.

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

- a) Pre Shipment Credit
- b) Hedging in forward market
- c) NRNR account.
- d) Dealing rooms



P.T.O.

Total No. of Questions : 4]

P3551

[4764] - 3009

एम.कॉम. (Semester - III)

प्रगत बँकींग आणि वित्तपुरवठा (स्पेशल पेपर - V)

विदेश विनिमय (ग्रुप - G)

(2013 पॅटर्न)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) परकिय चलन फ्युचर्स आणि परकिय चलन विकल्प यांची कार्यपध्दती सविस्तर स्पष्ट करा. [14]
किंवा

फेमा कायदा 2000 सविस्तर स्पष्ट करा. त्याची उद्दिष्टे कोणती ?

प्रश्न 2) अनिवासीचा अर्थ काय ? एन आर ई आणि एन आर ओ खात्यांची वैशिष्ट्ये कोणती ? [14]
किंवा

नौभरणोत्तर वित्तपुरवठा म्हणजे काय ? त्याचा उद्देश स्पष्ट करा.

प्रश्न 3) पतपत्र म्हणजे काय ? [14]

बँक टू बँक पतपत्र
रिहॉल्वींग पतपत्र
अंटी सिपेटरी पतपत्र
यांचा अर्थ सांगा.

किंवा

भारतातील विदेशी विनिमय बाजाराची रचना आणि कार्य पध्दती सविस्तर स्पष्ट करा.

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

- अ) नौभरण पूर्व पतपुरवठा
- ब) हेजींग आणि वायदा बाजार
- क) एन आर एन आर खाते
- ड) डीलींग रूम



Total No. of Questions : 4]

SEAT No. :

P3552

[Total No. of Pages : 2

[4764] - 3010

M.Com. (Part - II) (Semester - III)
ADVANCED MARKETING (Special Paper - V)
International Marketing
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) a) What do you mean by International Marketing? Describe its scope and objectives. **[14]**

OR

b) Describe challenges and opportunities in International Marketing. **[14]**

Q2) a) Explain the various macro factors affecting International Market. **[14]**

OR

b) Explain various facilities related to export business. **[14]**

Q3) a) What are the objectives of export pricing? **[7]**

OR

b) State the reasons for entry in International Marketing. **[7]**

And

c) Describe in brief International Distribution system. **[7]**

OR

d) Write a note on W.T.O. (World Trade Organisation). **[7]**

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

- a) Letter of credit
- b) Marine Insurance
- c) Role of EXIM Bank in International Marketing
- d) Financial Incentives provided by the Government for Export Business



P.T.O.

Total No. of Questions : 4]

P3552

[4764] - 3010

M.Com. (Part - II) (Semester - III)
ADVANCED MARKETING (Special Paper - V)
International Marketing
(2013 Pattern) (Credit System)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1) आंतरराष्ट्रीय विपणन म्हणजे काय ? आंतरराष्ट्रीय विपणनाची व्याप्ती आणि उद्देश विषद करा. [14]
किंवा
आंतरराष्ट्रीय विपणनामधील आव्हाने आणि संधी यांचे वर्णन करा.
- प्रश्न 2) आंतरराष्ट्रीय बाजारपेठेवर परिणाम करणारे स्थूल समग्रलक्षी घटक स्पष्ट करा. [14]
किंवा
निर्यात व्यापारासाठी असणाऱ्या विविध सुविधा स्पष्ट करा.
- प्रश्न 3) अ) निर्यात किंमत निर्धारणाचे उद्देश कोणते ? [7]
किंवा
ब) आंतरराष्ट्रीय विपणनामध्ये प्रवेश करण्यासंबंधी असलेली विविध कारणे सांगा. [7]
आणि
क) आंतरराष्ट्रीय स्तरावरिल वितरण व्यवस्थेचे वर्णन करा. [7]
किंवा
ड) 'जागतीक व्यापार संघटना' यावर टीप लिहा. [7]
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) पतपत्र
ब) सागरी विमा
क) आंतरराष्ट्रीय विपणनामधील एकद्रीम बँकेची भूमिका
ड) निर्यात व्यापारासाठी सरकारकडून पुरविली जाणारी आर्थिक प्रलोभने



Total No. of Questions : 4]

SEAT No. :

P3553

[Total No. of Pages : 1

[4764] - 3011

M.Com. (Semester - III)

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Auditing

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Distinguish between Internal Audit and Internal Control. **[14]**

OR

What are the special points to be kept in view while conducting the Audit of Banks?

Q2) Explain salient features of Audit of Co-operative Housing societies. **[14]**

OR

Describe the salient features of Audit of Educational Institutions.

Q3) a) State the special features of Audit of Hospital. **[7]**

OR

State the objects of Audit of Public Sector Undertaking.

b) Describe the Internal Audit Reports. **[7]**

OR

State the role of Public Accounts Committee.

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

- a) Audit procedure.
- b) Areas of Internal Audit.
- c) Audit of Salary earners co-operative society.
- d) Audit of club.



Total No. of Questions : 4]

SEAT No. :

P3554

[Total No. of Pages : 4

[4764]-3012

M.Com. (Semester - III)

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation-Norms and Practices
(2013 Pattern) (Credit System) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the basic principles of WTO Trading system. What are the objectives and functions of WTO? **[14]**

OR

Explain the special provisions relating to cinematograph films (Art-IV) and freedom of transit as per GATT (Art-V).

Q2) What do you know about WTO accession? State the current status of individual accession. **[14]**

OR

Explain the procedure of WTO related to dispute settlement system.

- Q3)** a) Schedule of Concessions (Art- II) as per GATT 1994. **[7]**
b) Explain the General Agreement on Trade in Service (GATS). **[7]**

OR

- a) Write note on Havana Charter for International Trade Organization.
- b) Discuss the role of developing countries and WTO.

P.T.O.

Q4) Short Notes (Any Two) :

[8]

- a) Historical overview of GATT.
- b) Structure of WTO.
- c) International trade and human rights.
- d) Anti-dumping agreement (Art-VI) as per GATT 1994.



Total No. of Questions : 4]

P3554

[4764]-3012

M.Com. (Semester - III)

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation-Norms and Practices

(2013 Pattern) (Credit System) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) प्रश्नांचे गुण उजवीकडील अंक दर्शवितात.
3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

प्रश्न 1) जागतिक व्यापार संघटना, व्यापार पद्धतीची मूळतत्त्वे स्पष्ट करा. जागतिक व्यापार संघटनेची उद्दिष्टे व कार्य स्पष्ट करा. [14]

किंवा

सिनेमॅटोग्राफ फिल्मस् (कलम चार) आणि संक्रमणाचे स्वातंत्र (कलम पाच) याबाबत गॅट कायदा 1994 अंतर्गत देण्यात येणाऱ्या विशेष तरतुदी स्पष्ट करा.

प्रश्न 2) जागतिक व्यापार संघटनेच्या अधिकाराबाबत आपणास काय माहित आहे? वैयक्तिक अधिकार प्राप्ती बाबत सद्यःस्थिती सांगा. [14]

किंवा

जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धतीची कार्यपद्धती स्पष्ट करा.

प्रश्न 3) अ) सवलतीचे परिशिष्ट (कलम दोन) प्रमाणे-गॅट कायद्या अंतर्गत असणाऱ्या विशेष तरतुदी सांगा. [7]

ब) सेवा क्षेत्रातील व्यापार विषयक सर्वसाधारण असणारे नियम कोणते आहेत ते सांगा. [7]

किंवा

अ) “हवना अधिकार पत्र” (Havana Charter) यावर सविस्तर टिप लिहा.

ब) जागतिक व्यापार संघटनेतील विकसनशील देशाची भूमिका या विषयी चर्चा करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) गॅटची ऐतिहासिक पार्श्वभूमी
- ब) जागतिक व्यापार संघटनेची रचना
- क) आंतरराष्ट्रीय व्यापार आणि मानवाधिकार
- ड) अॅन्टी डॅम्पिंग करार (परिशिष्ट सहा) गॅट-1994



Total No. of Questions : 4]

SEAT No. :

P3555

[Total No. of Pages : 1

[4764] - 3013

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

Management Audit (CBCS)

(2013 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the term 'Management Audit'. State the salient features of Management Audit and its scope in light of globalisation. **[14]**

OR

State the preliminaries and essentials of Management Audit.

Q2) What do you understand by the term Corporate Image? State the factors responsible to build good corporate image. **[14]**

OR

'Performance Evaluation Technique (PERT) and Critical Path Method (CPM) are essential for cost control in competitive environment. Do you agree? Discuss in detail'.

Q3) a) What is cost Benefit Analysis? **[7]**
b) Write a note on evaluation of personnel development. **[7]**

OR

- a) What is corporate culture?
- b) State the objectives of operational audit.

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

- a) Research and Development cost.
- b) Scope of Financial Audit.
- c) Corporate Development Audit.
- d) Corporate Service Audit.



Total No. of Questions : 4]

SEAT No. :

P3556

[Total No. of Pages : 4

[4764]-3014

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operatives and Rural Banking System

(Credit System) (Group - D) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State eligibility criterias of crop loan. Explain the procedure of sanction and disbursement of crop loan. **[14]**

OR

Explain the present situation of NPA in agriculture credit Co-operatives. What are its effects on performance of agriculture credit Co-operatives?

Q2) Evaluate the performance of Maharashtra State Co-operative Bank since 2001. **[14]**

OR

Discuss the objectives and functions of Maharashtra state Co-operative Banks.

- Q3)** a) Explain the procedure of refinance by NABARD to district central Co-operative Banks. **[7]**
- b) Give a brief account of role of RBI in Co-operative credit. **[7]**

OR

- a) Explain the historical background of establishment of NABARD.
- b) State objectives of National Federation of state Co-operative Banks.

P.T.O.

Q4) Write short notes on (Any Two) :

[8]

- a) Functions of National Federation of agriculture and Rural Development Bank.
- b) Functions of NABARD.
- c) Funding of RBI to Co-operatives.
- d) Organisation of NABARD.



Total No. of Questions : 4]

P3556

[4764]-3014

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operatives and Rural Banking System

(Credit System) (Group - D) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) पीक कर्ज पात्रतेचे निकष सांगा. पीक कर्ज मंजुरीची व वितरणाची प्रक्रिया स्पष्ट करा. [14]

किंवा

शेती सहकारी पतसंस्थामधील अनुत्पादक मालमत्तेची सद्यास्थिती स्पष्ट करा. शेती सहकारी पतसंस्थांच्या कामगिरीवरील त्याचे परिणाम काय आहेत?

प्रश्न 2) महाराष्ट्र राज्य सहकारी बँकेच्या कामगिरीचे 2001 पासून मूल्यमापन करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी बँकेच्या उद्दिष्टांची व कार्याची चर्चा करा.

प्रश्न 3) अ) नाबार्डची जिल्हा मध्यवर्ती सहकारी बँकांना केल्या जाणाऱ्या पुनर्वित्तपुरवठ्याची प्रक्रिया स्पष्ट करा. [7]

ब) सहकारी पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेच्या भूमिकेच्या थोडक्यात आढावा घ्या. [7]

किंवा

अ) नाबार्डच्या स्थापनेची ऐतिहासिक पार्श्वभूमी स्पष्ट करा.

ब) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दीष्टे सांगा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) राष्ट्रीय शेती व ग्रामीण विकास बँक संघाची कार्ये
- ब) नाबार्डची कार्ये
- क) सहकारी संस्थाना भारतीय रिझर्व्ह बँकेकडून निधीपुरवठा
- ड) नाबार्डचे संघटन



Total No. of Questions : 4]

SEAT No. :

P3557

[Total No. of Pages : 4

[4764]-3015

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

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2013 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the role of government in entrepreneurship development [14]

OR

Explain the problems of entrepreneurship development in India.

Q2) State the importance of specialised institutions in entrepreneurship development. [14]

OR

Explain the role of 'critical path method' in developing new business.

Q3) a) State the 'emerging trends' in entrepreneurship development. [7]

b) Explain the importance of preparation of business plan [7]

OR

a) State the important issues in project management.

b) State the importance of 'project evaluation review technique'.

P.T.O.

Q4) Write notes (Any Two) :

[8]

- a) Entrepreneurship within organisation.
- b) Project direction.
- c) Science technology and entrepreneurship development.
- d) Project cost evaluation.



Total No. of Questions : 4]

P3557

[4764]-3015

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

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2013 Pattern) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) उद्योजकता विकासातील सरकारची भूमिका सांगा. [14]

किंवा

भारतातील उद्योजकता विकासातील समस्या स्पष्ट करा

प्रश्न 2) उद्योजकता विकासातील विशेष संस्थांचे महत्त्व सांगा. [14]

किंवा

नवीन व्यवसाय विकासातील 'टिकात्मक मार्गपद्धतीची' भूमिका स्पष्ट करा.

प्रश्न 3) अ) उद्योजकता विकासातील नवीन प्रवाह (Trends) सांगा. [7]

ब) व्यवसाय नियोजन तयार करण्याचे महत्त्व स्पष्ट करा. [7]

किंवा

अ) प्रकल्प व्यवस्थापनातील महत्त्वाचे घटक सांगा.

ब) 'प्रकल्प मूल्यमापन आढावा तंत्राचे' महत्त्व सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संघटनातर्गत उद्योजकता
- ब) प्रकल्प दिग्दर्शन
- क) शास्त्रीय तंत्रज्ञान आणि उद्योजकता विकास
- ड) प्रकल्प खर्च मूल्यमापन



Total No. of Questions : 4]

SEAT No. :

P3558

[Total No. of Pages : 4

[4764]-3016

M.Com. (Semester - III)

BUSINESS ADMINISTRATION

Organisational Behaviour

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is organisational behaviour? Explain the goals of organisational behaviour. **[14]**

OR

What is organisational culture? State the characteristics of organisational culture.

Q2) What is emotional intelligence? State the importance of emotional intelligence at work place. **[14]**

OR

Explain the causes of stress.

- Q3)** a) Explain the role of information Technology in organisation. **[7]**
b) Explain the process of Impression management. **[7]**

OR

- a) Explain the types of motives.
- b) Explain the types of conflict.

P.T.O.

Q4) Write short notes (Any Two) :

[8]

- a) Models of organisational behaviour.
- b) Attributes of personality.
- c) Types of Team.
- d) Job satisfaction.



Total No. of Questions : 4]

P3558

[4764]-3016

M.Com. (Semester - III)

BUSINESS ADMINISTRATION

Organisational Behaviour

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) संघटनात्मक वर्तन म्हणजे काय? संघटनात्मक वर्तनाची ध्येये स्पष्ट करा. [14]

किंवा

संघटनात्मक संस्कृती म्हणजे काय? संघटनात्मक संस्कृतीची वैशिष्ट्ये सांगा.

प्रश्न 2) भावनिक बुद्धीमत्ता म्हणजे काय? भावनिक बुद्धीमत्तेचे कार्यस्थळी असणारे महत्व सांगा. [14]

किंवा

ताणतणावाची कारणे स्पष्ट करा.

प्रश्न 3) अ) माहिती तंत्रज्ञानाची संघटनेतील भूमिका स्पष्ट करा. [7]

ब) प्रभाव व्यवस्थापनाची प्रक्रिया स्पष्ट करा. [7]

किंवा

अ) 'प्रेरणा' चे प्रकार स्पष्ट करा.

ब) संघर्षाचे प्रकार स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संघटनात्मक वर्तनाची प्रारूपे
- ब) व्यक्तीमत्वाची गुण वैशिष्ट्ये
- क) 'संघ' प्रकार
- ड) कार्य समाधान



Total No. of Questions : 4]

SEAT No. :

P3559

[Total No. of Pages : 4

[4764]-3017

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2013 Pattern) (Credit System) (Special Paper - VI) (Group - G)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What are the reasons for International Banking? Explain any two types of International Banking Offices. **[14]**

OR

What is International Money Market? Explain the development of Euro Dollar Market.

Q2) What is International Debt Market? Explain the procedure for issue of Foreign Bonds, Global Bonds and Euro Bonds in International Debt Market. **[14]**

OR

Discuss the new exchange rate regime. Explain

- a) Floating exchange rate system and
- b) Currency pegging.

Q3) a) Explain the objectives of International Bank for Reconstruction and Development. **[7]**

b) Elaborate the operations of Bank for International Settlements. **[7]**

OR

a) Discuss the objectives of International Monetary Fund.

b) Explain the functions of International Finance Corporation.

P.T.O.

Q4) Write notes (any two) :

[8]

- a) BRICS.
- b) Euro Dollar Market.
- c) Convertible and Non-convertible currency.
- d) American Depository Receipts and Global Depository Receipts.



Total No. of Questions : 4]

P3559

[4764]-3017

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2013 Pattern) (Credit System) (Special Paper - VI) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय बँकींगची कारणे कोणती? आंतरराष्ट्रीय बँकींग कार्यालयाचे कोणतेही दोन प्रकार स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय नाणेबाजार म्हणजे काय? युरो डॉलर बाजारातील घडामोडी स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय कर्जबाजार म्हणजे काय? आंतरराष्ट्रीय कर्जबाजारातील विदेशी बाँड्स, ग्लोबल बाँड्स, व युरो बाँड्स प्रसृत करण्याच्या पद्धती स्पष्ट करा. [14]

किंवा

नवीन विनिमय दर पद्धतीची चर्चा करा. स्पष्ट करा.

- अ) बदलती विनिमय दर पद्धत आणि
ब) चलन पेगिंग

प्रश्न 3) अ) आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची उद्दिष्ट्ये स्पष्ट करा. [7]

ब) आंतरराष्ट्रीय सेटलमेंट्स बँकेची कार्ये वर्णन करा. [7]

किंवा

- अ) आंतरराष्ट्रीय नाणे निधिच्या उद्दिष्ट्यांची चर्चा करा.
ब) आंतरराष्ट्रीय वित्त महामंडळाची कार्ये स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

अ) ब्रिक्स

ब) युरो डॉलर बाजार

क) परिवर्तनीय आणि अपरिवर्तनीय चलन

ड) अमेरिकन डिपॉझिटरी रिसिप्टस व ग्लोबल डिपॉझिटरी रिसिप्टस



Total No. of Questions : 4]

SEAT No. :

P3560

[Total No. of Pages : 4

[4764]-3018

M.Com. (Semester - III)

ADVANCED MARKETING (Group - H)

Marketing Research

(2013 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Marketing Research? Explain the factors involved in Marketing. Research. **[14]**

OR

Explain the difference between. Industrial Marketing Research and consumer Marketing Research.

Q2) What mean by Hypothesis? Enumerate the characteristics of a good Hypothesis. **[14]**

OR

What do you know about MDSS? (Marketing decision support system). Explain the characteristics of a good MDSS.

- Q3)** a) State the advantages of web based marketing research. **[7]**
b) Write a note on. Viewer ship surveys. **[7]**

OR

- a) State the Ethics in Marketing Research.
- b) Explain the sources of collecting Marketing information.

P.T.O.

Q4) Write short notes on (Any Two) :

[8]

- a) Readership surveys.
- b) Research Report.
- c) Sales forecasting.
- d) Multi-dimensional scaling.



Total No. of Questions : 4]

P3560

[4764]-3018
M.Com. (Semester - III)
ADVANCED MARKETING (Group - H)
Marketing Research
(2013 Pattern) (Special Paper - VI)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) विपणन-संशोधनाची व्याख्या सांगा ? विपणन-संशोधनात समाविष्ट असलेले घटक स्पष्ट करा. [14]

किंवा

औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघामधील फरक स्पष्ट करा.

प्रश्न 2) गृहिततथ्य/गृहीत अनुमान म्हणजे काय ? चांगल्या गृहीत तथ्याची वैशिष्ट्ये विशद करा. [14]

किंवा

विपणन-निर्णयाला पाठबळ देणारी पद्धत (MDSS) याबद्दल आपण काय जाणता ? चांगल्या विपणन-निर्णयाला पाठबळ देणाऱ्या पद्धतीचे वैशिष्ट्ये स्पष्ट करा.

प्रश्न 3) अ) वेलो निहाय विपणन संशोधनाचे फायदे सांगा. [7]

ब) अवरेकनार्थ पाहणी. यावर टीप लिहा. [7]

किंवा

अ) विपणन-संशोधनामधील नीतितत्त्वे (Ethics) सांगा.

ब) विपणना संबंधी माहिती संकलीत करण्याचे मार्ग स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोनवर)

[8]

- अ) अभ्यासकीय (वाचकीय) पाहणी
- ब) संशोधन-अहवाल
- क) विक्री-अंदाज
- ड) बहुविध विस्तारा संबंधीचे प्रमाण



Total No. of Questions : 4]

SEAT No. :

P3561

[Total No. of Pages : 4

[4764] - 4001

M.Com. (Semester - IV)

CAPITAL MARKET AND FINANCIAL SERVICES
(2013 Pattern) (Credit System) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Capital Market? State and describe various instruments in capital market. **[14]**

OR

- a) Describe the participants of capital market.
- b) Write a detail note on options contract.

Q2) What is secondary market? Describe in detail the objectives and functions of secondary market. **[14]**

OR

Write notes :

- a) Bombay stock exchange
- b) Derivatives Trading

Q3) What is a mutual fund? Describe in detail various types of mutual funds. **[14]**

OR

What is Securities and Exchange Board of India. (SEBI)? Analyse the functions and powers of SEBI.

P.T.O.

Q4) Write short notes on (Any Two) :

[8]

- a) Establishment of SEBI.
- b) Foreign Direct Investment (FDI)
- c) Portfolio Management
- d) Functions of Capital Market



Total No. of Questions : 4]

P3561

[4764] - 4001

M.Com. (Semester - IV)

CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Credit System) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भांडवल बाजार म्हणजे काय? भांडवल बाजारातील विविध साधने सांगून वर्णन करा. [14]

किंवा

- अ) भांडवल बाजारातील सहभागी घटकांचे वर्णन करा.
ब) विकल्प करार यावर सविस्तर टिपणी लिहा.

प्रश्न 2) दुय्यम बाजार म्हणजे काय? दुय्यम बाजाराची उद्दिष्ट्ये आणि कार्ये सविस्तरपणे वर्णन करा. [14]

किंवा

टिपा लिहा.

- अ) मुंबई भाग बाजार
ब) अनुजात व्यापार

प्रश्न 3) परस्पर निधी म्हणजे काय? परस्पर निधीचे विविध प्रकार सविस्तरपणे वर्णन करा. [14]

किंवा

भारतीय प्रतिभूती व विनिमय मंडळ (सेबी) म्हणजे काय? सेबीची कार्ये व अधिकारांचे विश्लेषण करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) सेबीची स्थापना
- ब) परकीय प्रत्यक्ष गुंतवणूक
- क) रोखे संग्रह व्यवस्थापन
- ड) भांडवल बाजाराची कार्ये



Total No. of Questions : 4]

SEAT No. :

P3562

[Total No. of Pages : 4

[4764] - 4002

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

ECONOMICS

402 - A : Industrial Economic Environment

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the meaning of Industrial Finance. Explain the external sources of Industrial Finance. **[14]**

OR

Explain the performance and problems of Multi-National Corporations.

Q2) What is Liberalization? Explain the effects of Liberalization on Indian Industry. **[14]**

OR

Discuss the growth and present position of IT-Industries in India.

- Q3)** a) Explain the environmental policy of India. **[7]**
- b) Explain the causes of industrial disputes. **[7]**

OR

- a) Explain the major issues related to Information Technology.
- b) Discuss the India's export policy since 1991.

P.T.O.

Q4) Write shorts note (Any Two) :

[8]

- a) Internal sources of Industrial Finance.
- b) Special Economic Zones.
- c) Effects of Privatization.
- d) Labour Policy Reforms



Total No. of Questions : 4]

P3562

[4764] - 4002

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

ECONOMICS

402 - A : Industrial Economic Environment

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) औद्योगिक वित्तपुरवठ्याचा अर्थ सांगा. औद्योगिक वित्तपुरवठ्याचे बाह्य मार्ग स्पष्ट करा. [14]

किंवा

बहुराष्ट्रीय महामंडळाची कामगिरी आणि समस्या विशद करा.

प्रश्न 2) उदारिकरण म्हणजे काय? उदारिकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा. [14]

किंवा

माहिती तंत्रज्ञान उद्योगाची वृद्धी आणि सद्यस्थिती यांची चर्चा करा.

प्रश्न 3) अ) भारताचे पर्यावरणविषयक धोरण विशद करा. [7]

ब) औद्योगिक कलहाची कारणे स्पष्ट करा. [7]

किंवा

अ) माहिती तंत्रज्ञान उद्योगाशी संबंधित प्रमुख मुद्दे विशद करा.

ब) भारताच्या 1991 पासूनच्या निर्यात धोरणाची चर्चा करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) औद्योगिक वित्तपुरवठ्याचे अंतर्गत स्रोते
- ब) विशेष आर्थिक क्षेत्र
- क) खाजगीकरणेचे परिणाम
- ड) श्रम धोरणातील सुधारणा



Total No. of Questions : 4]

SEAT No. :

P3491

[Total No. of Pages : 4

[4764] - 4003
M.Com. (Semester - IV)
MATHEMATICS
Operations Research
(2013 Pattern) (Choice Based Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

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

a) i) Solve the following LPP by graphical method **[4]**

$$\text{Maximize } Z = 20X_1 + 17X_2$$

Subject to

$$2X_1 + 2X_2 \leq 22$$

$$12X_1 + 10X_2 \leq 120$$

$$X_1, X_2 \geq 0$$

ii) Obtain the saddle point for the following Game **[3]**

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \begin{bmatrix} 3 & 7 \\ -5 & 5 \end{bmatrix} \end{array}$$

b) Solve the following game using dominance rule **[7]**

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \begin{bmatrix} -1 & -2 & 8 \\ 7 & 5 & -1 \\ 6 & 0 & 12 \end{bmatrix} \end{array}$$

P.T.O.

- c) Show that dual of following L.P.P. is itself. [7]

$$\text{Minimize } Z = 1200X_1 + 1600X_2$$

Subjected to constraints :

$$2X_1 + 40X_2 \geq 10$$

$$10X_1 + 10X_2 \geq 4$$

$$X_1, X_2 \geq 0$$

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

- a) i) Obtain initial basic feasible solution using North-West corner method for following transportation problem. [4]

Markets→ Sources ↓	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	19	30	50	10	7
O ₂	70	30	40	60	9
O ₃	40	8	70	20	18
Demand	5	8	7	14	34

Also find the corresponding transportation cost.

- ii) Obtain initial basic feasible solution using Least Cost method for following transportation problem. [3]

Markets→ Sources ↓	D ₁	D ₂	D ₃	Supply
O ₁	16	19	12	14
O ₂	22	13	19	16
O ₃	14	28	8	12
Demand	10	15	17	42

- b) Solve the following LPP using simplex method. [7]

$$\text{Maximize } Z = 7X_1 + 5X_2$$

Subjected to constraints :

$$X_1 + 2X_2 \leq 6$$

$$4X_1 + 3X_2 \leq 12$$

$$X_1, X_2 \geq 0$$

- c) Test whether the solution given in the following transportation matrix is optimal or not? Find alternate optimal solution if exists. Also find corresponding transportation cost. [7]

*	D ₁	D ₂	D ₃	D ₄
O ₁	1 (20)	2	1 (10)	4
O ₂	3	3 (20)	2 (20)	1 (10)
O ₃	4	2 (20)	5	9

- Q3) Attempt any two of the following : [14]

- a) Draw network using following information. Also find critical path. [7]

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

- b) A ready-made garment manufacturer has to process 7 items through two stages of production namely cutting and sewing. The time for each of the operation of these items is given in below (in hours). [7]

Item	1	2	3	4	5	6	7
Cutting	5	7	3	4	6	7	12
Sewing	2	6	7	5	9	5	8

Find the order in which these are to processed so as to minimize the total processing time. Also compute total time and idle time.

- c) i) Assign task to persons so as to minimize total man hours [4]

Task\Person	I	II	III	IV
A	8	26	17	11
B	13	28	4	26
C	38	19	18	15
D	19	26	24	10

- ii) Represent the following linear problem in the standard form : [3]

$$\text{Maximize } Z = 3X_1 + 2X_2$$

Subject to

$$2X_1 - 3X_2 \leq 3,$$

$$X_1 + 2X_2 \geq 5,$$

$$X_1, X_2 \geq 0$$

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

- a) What do you mean by unbalanced Transported problem? How will you convert maximization T.P. to minimization T.P.? [4]
- b) Explain the following with reference to L.P.P. [4]
- i) Entering Variable
- ii) Leaving Variable
- c) Explain optimistic, pessimistic, most likely time estimates in PERT. [4]



Total No. of Questions : 4]

SEAT No. :

P3564

[Total No. of Pages : 2

[4764] - 4004

M.Com. - II (Semester - IV)

ADVANCED ACCOUNTING & TAXATION

Recent Advances in Accounting Taxation & Auditing

(2013 Pattern) (Paper - VII) (Group - A)

[Time :03 Hours]

[Max. Marks :50]

Instructions to the candidates:

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

Q1) What is Environmental Awareness? Describe the various Governmental Measures for Environmental Educations and Awareness. **[14]**

OR

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

Q2) What is Human Resources Accounting? States Importance's of Human Resources Accounting. **[14]**

OR

What is meant by Carbon credit & trading of carbon credit? Explain the Accounting and Taxation aspect of carbon credit.

- Q3)** a) What are the advance ages of strategic Management Accounting. **[7]**
b) Difference between Traditional Accounting and Lean Accounting. **[7]**

OR

- a) Explain Taxation aspect of knowledge process outsourcing and Business process Outsourcing.
- b) Explain the provisions in cause 49 of listing agreement regarding the board of directors of company.

P.T.O.

Q4) Write short notes (Any Two):

[8]

- a) Government system of Accounting.
- b) Forensic Accounting.
- c) Corporate Governance.
- d) Advantages of strategic Management Accounting.



Total No. of Questions : 4]

SEAT No. :

P3565

[Total No. of Pages : 2

[4764] - 4005

M.Com. (Semester - IV)

Group - E : COMMERCIAL LAWS AND PRACTICES

Recent Advances in Commercial Laws and Practices

(Special Paper - VII) (2013 Pattern)

[Time :3 Hours]

[Max. Marks :50]

Instructions to the candidates:

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

Q1) Explain the composition of Competition Commission of India. Explain the duties of commission prescribed under competition Act. [14]

OR

Explain the powers of commission prescribed under Competition Act.

Q2) State the provisions related Contributions and Financial Disclosure under Limited Liability Partnership Act. [14]

OR

Define "Limited Liability Partnership" and its nature under Limited Liability Partnership Act.

Q3) a) Explain the provisions of enforcement of security interest under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act. [7]

b) Explain the offences & penalties prescribed under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act". [7]

OR

a) State the need and object of the Recovery of Debts Due to Banks and Financial Institutions Act.

b) State the provisions for making an appeal to an Appellate Tribunal having jurisdiction in the matter prescribed under the Recovery of Debts Due to Banks and Financial Institutions Act.

P.T.O.

Q4) Write short notes on (Any Two)

[8]

- a) Dissolution of limited liability partnership.
- b) Consumer under Competition Act.
- c) Central registry.
- d) Establishment of tribunal under the Recovery of Debts Due to Banks and Financial Institutions Act.



Total No. of Questions : 4]

SEAT No. :

P3566

[Total No. of Pages : 1

[4764] - 4006

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

ADVANCED COST ACCOUNTING & COST SYSTEM

Recent Advances in Cost Auditing and Cost System

(Paper VII) (2013 Pattern) (CBCS) (Regular)

[Time :3 Hours]

[Max. Marks :50]

Instructions to the candidates:

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

Q1) Explain in brief, the nature and objectives of Cost Accounting Standards (CAS) - 8 to 13. **[14]**

OR

Define productivity Audit. State the problems in conducting Productivity Audit.

Q2) Describe objectives and procedure of VAT audit. **[14]**

OR

Explain the features and benefits of Enterprise resource planning.

Q3) a) What do you understand by the term six sigma? Explain the scope and importance of six sigma? **[7]**

b) Nature of CAS 1 to CAS - 4 . **[7]**

OR

a) What is the scope of Excise Audit.

b) Write a note on Cost Accounting standard CAS - 18.

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

a) Forensic Accounting and Audit. (Journal - Sept. 2014)

b) Cost Accounting standards and its economic implications. (July - 2014)

c) E - Costing.



Total No. of Questions :4]

SEAT No. :

P3567

[Total No. of Pages : 4

[4764] - 4007

M.Com. (Semester - IV)

CO - OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co - Operation and Rural Development
(2013 Pattern)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Why were the co- operative principles reviewed by International Co - operative Alliance? **[14]**

OR

Explain the role of co - operative leadership in global era.

Q2) Discuss the challenges faced by self help groups today. **[14]**

OR

What has been the impact of globalisation on co- operative institutions?

Q3) Explain the role of self help groups in the development of rural women. **[14]**

OR

What are the causes of farmer's suicides?

P.T.O.

Q4) Write short notes (Any Two).

[8]

- a) Social responsibility of co - operatives.
- b) Six sigma technique.
- c) Rural artisans and self help groups.
- d) Dr. Narendra Jadhav Committee's recommendations.



Total No. of Questions : 4]

P3567

[4764] - 4007

M.Com. (Semester - IV)

CO - OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co - Operation and Rural Development

(2013 Pattern)

(मराठी रुपांतर)

वेळ: 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय सहकारी संस्था महासंघाने सहकाराच्या तत्वांची पुर्नमांडणी का केली आहे? [14]

किंवा

जागतिकीकरणाच्या युगातील सहकारी नेतृत्वाची भूमिका स्पष्ट करा.

प्रश्न 2) स्वयंसहाय्यता गटासमोरील आव्हानांची चर्चा करा. [14]

किंवा

जागतिकीकरणाचा सहकारी संस्थांवर कोणता परिणाम झाला आहे?

प्रश्न 3) ग्रामीण महिलांच्या विकासातील स्वयं सहाय्यता गटांची भूमिका स्पष्ट करा. [14]

किंवा

शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे सांगा.

प्रश्न 4) टिपा लिहा.(कोणत्याही दोन)

[8]

- अ) सहकारी संस्थाचे सामाजिक दायित्व.
- ब) सिक्स सिग्मा तंत्र.
- क) ग्रामीण कारागीर आणि स्वयं सहाय्यता गट.
- ड) डॉ. नरेंद्र जाधव कमिटीच्या शिफारशी.



Total No. of Questions :4]

SEAT No. :

P3568

[Total No. of Pages : 4

[4764] - 4008

M.Com. (Semester - IV)

BUSINESS PRACTICES AND ENVIRONMENT

**411 : Recent Advances in Business Practices And Environment
(Special Paper - VII)**

(2013 Pattern) (Group - C)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Critically examine the Industrial Investment & infrastructure development policy of Government of Maharashtra. **[14]**

OR

- a) Explain textile policy of Government of Maharashtra. **[7]**
- b) State the importance of Agro - Tourism. **[7]**

Q2) Explain recent scheme of development of micro small and medium enterprises. **[14]**

OR

- a) Write note on urban Haat. **[7]**
- b) Write note on Labour market information cell. **[7]**

Q3) a) Explain nature importance & scope of Environmental Audit. **[7]**
b) Write detail note on corporate Governance. **[7]**

OR

- a) Write detail note on 'Corporate Disclouser'. **[7]**
- b) State the importance of Transperency. **[7]**

P.T.O.

Q4) Write short notes (Any Two).

[8]

- a) Service training Institute.
- b) Rajeev Gandhi udyami mitra scheme.
- c) Retail policy.
- d) Cluster Approach.



Total No. of Questions : 4]

P3568

[4764] - 4008

M.Com. (Semester - IV)

BUSINESS PRACTICES AND ENVIRONMENT

**411:Recent Advances in Business Practices And Environment
(Special Paper - VII)**

(2013 Pattern) (Group - C)

(मराठी रुपांतर)

वेळ: 3 तास]

[एकूण गुण: 50

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

प्रश्न 1) महाराष्ट्र सरकारच्या औद्योगिक, गुंतवणूक आणि पायाभूत सुविधा विकास (Infrastructure) धोरणाचे टिकात्मक परीक्षण करा. [14]

किंवा

- अ) महाराष्ट्र सरकारचे वस्त्रोद्योग धोरण स्पष्ट करा. [7]
ब) कृषी - पर्यटनाचे महत्व विशद करा. [7]

प्रश्न 2) लघुत्तम, लघु आणि मध्यम उद्योगांच्या विकासासंबंधीच्या नवीन (Recent)योजना स्पष्ट करा. [14]

किंवा

- अ) 'नागरी बाजार' यावर माहिती द्या.
ब) कामगार विपणन माहिती कक्ष यांवर माहिती लिहा.

प्रश्न 3) अ) पर्यावरणीय अंकेक्षणाचे स्वरूप, महत्व आणि व्याप्ती स्पष्ट करा. [7]

ब) प्रमंडळीय नियंत्रण यांवर सविस्तर माहिती लिहा. [7]

किंवा

- अ) प्रमंडळीय प्रगतीकरण यांवर सविस्तर माहिती द्या. [7]
ब) 'पारदर्शीपणाचे महत्व' विशद करा. [7]

प्रश्न 4) थोडक्यात टीपा लिहा.(कोणत्याही दोन)

[8]

- अ) सेवा प्रशिक्षण संस्था STI
- ब) राजीव गांधी उद्यमी मित्र सेवा योजना
- क) किरकोळ व्यापार धोरण
- ड) क्लस्टर अॅप्रोच (Cluster Approach)(विकासातील सामुहिक दृष्टीकोन)



Total No. of Questions :4]

SEAT No. :

P3569

[Total No. of Pages : 4

[4764] - 4009

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(Special Paper - VII) (Group - F)

(2013 Pattern) (Credit System) (Regular)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) What is Change Management? Explain the significance of Change Management. **[14]**

OR

Explain the tools of Enterprise Resource Planning (ERP).

Q2) Explain the role and importance of merger in Business. **[14]**

OR

Explain the key steps in Innovation Management.

Q3) a) Explain the approaches towards change management. **[7]**

b) Write a note on Computers and ERP. **[7]**

OR

a) Explain the issues in Cross - Cultural Management.

b) Explain the techniques of turnaround management.

P.T.O.

Q4) Write short notes on (Any Two).

[8]

- a) Strategic approaches towards changing business environment.
- b) Total Quality Management.
- c) Global Management System.
- d) Advantages of Innovation.



Total No. of Questions : 4]

P3569

[4764] - 4009

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(Special Paper - VII) (Group - F)

(2013 Pattern) (Credit System) (Regular)

(मराठी रुपांतर)

वेळ: 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बदलाचे व्यवस्थापन म्हणजे काय? बदलाच्या व्यवस्थापनाचे महत्व स्पष्ट करा. [14]

किंवा

एँटरप्राईझ रिसोर्स प्लॅनिंगची (ERP) साधने स्पष्ट करा.

प्रश्न 2) उद्योगामधील विलिनिकरणाची भूमिका व त्याचे महत्व स्पष्ट करा. [14]

किंवा

नाविन्यपूर्ण कल्पनांच्या व्यवस्थापनामधील महत्वाच्या पायऱ्या स्पष्ट करा.

प्रश्न 3) अ) बदलाच्या व्यवस्थापनामधील पध्दती स्पष्ट करा. [7]

ब) संगणक व इ.आ.पी. त्यावर टीप लिहा. [7]

किंवा

अ) आंतर सांस्कृतिक व्यवस्थापनामधील समस्या स्पष्ट करा.

ब) पूनरुज्जीवन व्यवस्थापनाची तंत्रे स्पष्ट करा.

प्रश्न 4) टिपा लिहा.(कोणत्याही दोन)

[8]

- अ) बदलत्या व्यवसाय पर्यावरणाचे धोरणात्मक दृष्टीकोन
- ब) संपूर्ण गुणवत्ता व्यवस्थापन
- क) जागतिक व्यवस्थापन प्रणाली
- ड) नाविन्यपूर्ण कल्पनांचे फायदे



Total No. of Questions : 4]

SEAT No. :

P3883

[Total No. of Pages : 4

[4764]-4010

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

ADVANCED BANKING AND FINANCE (Group - G)

Recent Advances in Banking and Finance

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is financial inclusion? Explain in detail the Reserve Bank of India's guidelines on financial inclusion. **[14]**

OR

"A good customer service, customers' financial education and good customer relationship management are more important than just announcing schemes of financial inclusion." Do you agree? Explain your answer.

Q2) What is capital adequacy? What are the current capital adequacy requirements for banks? Explain the link between non performing assets and capital adequacy. **[14]**

OR

Explain in detail the various facilities offered by banks to transfer funds from one place to another using telecommunication.

Q3) a) Explain the organization and functions of the stock exchanges in India. **[7]**

OR

What is the difference between call, notice and term money market? Explain in detail the call money market.

P.T.O.

- b) Explain in detail requirements for Repo and Reverse Repo operations.[7]

OR

What is book building and reverse book building? Explain both the processes.

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

- a) Need for and benefits of a depository system.
- b) Trading in options and futures market.
- c) Collateralized borrowing and lending obligation.
- d) Over the counter exchange of India.



Total No. of Questions : 4]

P3883

[4764]-4010

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

ADVANCED BANKING AND FINANCE (Group - G)

Recent Advances in Banking and Finance

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) वित्तीय समावेश म्हणजे काय? वित्तीय समावेशावर भारतीय रिझर्व्ह बँकेची मार्गदर्शके सविस्तर स्पष्ट करा. [14]

किंवा

“वित्तीय समावेशाच्या फक्त योजनांची घोषणा करण्यापेक्षा चांगली ग्राहक सेवा, ग्राहकांचे वित्तीय शिक्षण आणि चांगले ग्राहक संबंध व्यवस्थापन हे जास्त महत्वाचे आहेत”. तुम्ही याच्याशी सहमत आहात काय? आपले उत्तर स्पष्ट करा.

प्रश्न 2) भांडवल पुरतेपणा म्हणजे काय? बँकांसाठीच्या भांडवल पुरतेपणाच्या सध्याच्या आवश्यकता काय आहेत? निष्क्रिय मालमत्ता आणि भांडवल पुरतेपणा यांमधील दुवा स्पष्ट करा. [14]

किंवा

दूरसंचाराचा वापर करून एका जागेहून दुसऱ्या जागी निधीचे हस्तांतरण करण्यासाठी बँकांनी देऊ केलेल्या विविध सुविधा सविस्तर स्पष्ट करा.

प्रश्न 3) अ) भारतातील रोखे बाजारांचे संघटन व कार्ये स्पष्ट करा. [7]

किंवा

मागणी, सूचना आणि मूदत देय पैसा बाजार यांमध्ये काय फरक आहे? मागणी देय पैसा बाजार सविस्तर स्पष्ट करा.

ब) रेपो व रिव्हर्स रेपो व्यवहारासाठीच्या आवश्यकता सविस्तर स्पष्ट करा. [7]

किंवा

पुस्तबांधणी आणि प्रतिपुस्तबांधणी म्हणजे काय? दोन्ही प्रक्रिया स्पष्ट करा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन) [8]

- अ) निक्षेपस्थान व्यवस्थेची गरज आणि लाभ
- ब) विकल्प आणि वायदा बाजारातील व्यापार
- क) सांपार्श्विक कर्ज देणे-घेणे संबंधीचे दायित्व
- ड) भारतीय ओव्हर द काऊन्टर विनिमय बाजार



Total No. of Questions :4]

SEAT No. :

P3570

[Total No. of Pages : 4

[4764] - 4011

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

ADVANCED MARKETING

Recent Advances in Marketing

(2013 Pattern) - (Credit System)

(Special Paper - VII) - (Group - H)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Explain the recent examples of corporate sustainability endeavour. **[14]**

OR

Explain the elements of Marketing Strategy.

Q2) Explain the types of social media. **[14]**

OR

Explain the policies of State of Maharashtra in allowing Foreign Direct Investment in Multi - brand retail.

Q3) a) Explain the concept of sustainable development. **[7]**

b) Write a note on Global v/s local marketing strategies. **[7]**

OR

a) Write a note on Social Media Audit.

b) Explain the concept of Retailing.

P.T.O.

Q4) Write short notes on : (Any Two):

[8]

- a) Ethical issues in sustainable marketing.
- b) Advertising and Media Planning.
- c) Credit Card Transaction.
- d) Single brand retail in India.



Total No. of Questions : 4]

P3570

[4764] - 4011

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

ADVANCED MARKETING

Recent Advances in Marketing

(2013 Pattern) - (Credit System)

(Special Paper - VII) - (Group - H)

(मराठी रुपांतर)

वेळ: 3 तास]

[एकूण गुण: 50

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

प्रश्न 1) शाश्वत प्रयत्नवादी असणाऱ्या कॉर्पोरेट क्षेत्रातील अलिकडील उदाहरण स्पष्ट करा. [14]

किंवा

विपणन व्युत्तरचनेचे घटक स्पष्ट करा.

प्रश्न 2) सामाजिक माध्यमांचे प्रकार स्पष्ट करा. [14]

किंवा

मल्टी ब्रँड रिटेलमध्ये परकीय थेट गुंतवणूकीला मान्यता देण्याबाबतचे महाराष्ट्र शासनाचे धोरण स्पष्ट करा.

प्रश्न 3) अ) शाश्वत विकासाची संकल्पना स्पष्ट करा. [7]

ब) जागतिक विरूद्ध स्थानिक विपणन व्युत्तरचना यावर टीप लिहा. [7]

किंवा

अ) सामाजिक माध्यम लेखापरीक्षण यावर टीप लिहा.

ब) 'रिटेलिंग' ही संकल्पना स्पष्ट करा.

प्रश्न 4) टीपा लिहा.(कोणत्याही दोन).

[8]

- अ) शाश्वत विपणनातील नैतिक बाबी.
- ब) जाहिगत आणि माध्यम नियोजन.
- क) क्रेडिट कार्ड टॅनड्रैक्शन.
- ड) सिंगल ब्रॅण्ड रिटेल इन इंडिया.

