

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 comming 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
		<hr/>	
		Rs. 80	per unit
	Net profit	Rs. 40	per unit
	Selling Price	<u>Rs. 120</u>	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		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 तास]

[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

वित्तीय 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) बैंचमार्किंग 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

१२७९९

[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 30,000 shares of Rs.10 each fully paid	3,00,000	Good will at cost Land and building plant and machinery	30,000 1,75,000 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 debts	<u>3,000</u>
Profit and loss A/C	26,000	cash at bank	95,000
	5,12,000		7000
			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%.

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 Acc				z ltd	18,000	53,000	-
z. ltd. balance	16,000	2,000	5,100	Stock in trade	12,000	-	-
sundry creditors	3,300	-	-	y.ltd balance	8,000	-	-
x ldt balance	7,000	5,000	-	xltd balance	-	-	3,300
	-	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 mortagage 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 रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) माहीती पद्धतीचे घटक आणि प्रकार स्पष्ट करा. [14]

किंवा

इ – कॉमर्सचे विवीध प्रकार स्पष्ट करा.

प्रश्न 2) अंतर्गत संघटन पद्धतीच्या भूमिका आणि कार्ये स्पष्ट करा. [14]

किंवा

इ – कॉमर्सच्या संदर्भात विक्रीची कार्यपद्धती स्पष्ट करा.

प्रश्न 3) अ) माहीती पद्धतीचे सर्वसाधारण मॉडेल स्पष्ट करा. [7]

ब) एक्स्ट्रानेटची व्याख्या द्या. एक्स्ट्रानेटची अंमलबजावणी स्पष्ट करा. [7]

किंवा

क) एकझीक्यूटीव्ह सपोर्ट सिस्टीम ही संकल्पना स्पष्ट करा.

ड) इलेक्ट्रॉनिक पेमेंट सिस्टीम स्पष्ट करा.

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

- अ) माहीती पद्धती
- ब) इ-कॉमर्स
- क) इंटरनेट
- ड) इ-सर्टिफिकेट



Total No. of Questions : 4]

P3511

SEAT No. :

[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 week	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]

- a) Batch Costing.
- b) Just In Time.
- c) Merit Rating.
- d) Selling and Distribution Overheads.



Total No. of Questions : 4]

P3512

SEAT No. :

[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 रूपांतर)

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 कामगीरीमध्ये 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 द्या. [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

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Total No. of Questions : 4]

P3513

SEAT No. :

[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 रूपांतर)

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 बाजुने 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

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Total No. of Questions : 4]

P3514

SEAT No. :

[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? Describe 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) Describe 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 रूपांतर)

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 टप्यांची चर्चा करा.

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

किंवा

प्रक्रिया व्यवस्थापना वरील उदारीकरण व जागतिकी करणाऱ्या झालेल्या परीणांमावर सविस्तर टिप लिहा.

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

किंवा

ब) वस्तू रचनेची संकल्पना आणि चांगल्या वस्तूरचनेचे वैशिष्ट्ये सांगा.

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

किंवा

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

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

अ) प्रक्रिया व्यवस्थापनाचे कार्ये

ब) बँच उत्पादन प्रणाली

क) गुणवत्ता सुधारणा

ड) वाजवीकरणाच्या समस्या



Total No. of Questions : 4]

P3515

SEAT No. :

[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

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 रूपांतर)

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 तरतूदीवर 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 पूर्वावश्यकता 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 पुनर्बाधणी
- 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 पुनर्बाधणीसाठी दिलेले उपाय.
- क) विदेशी विनिमय व्यवस्थापन कायदा, 1999 मधील अधिकृत व्यक्तिची व्याख्या.
- ड) तारणीकरण कायदा, 2002 मधील भारतीय रिझर्व्ह बँकेचे आधिकार.

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Total No. of Questions : 5]

SEAT No. :

P3433

[Total No. of Pages : 3

[4764] - 101

M.Com. (Semester - I)

**MANAGEMENT ACCOUNTING
(2008 Pattern) (Compulsory Paper)**

Time : 3 Hours]

[Max. Marks : 100

Instructions:

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

Q1) Define the term Management Accounting. Explain its various tools and techniques. Also state objectives of Management Accounting.

OR

What is Financial statement analysis? Explain the objectives and steps involved in Financial statement analysis.

Q2) The following are the Balance sheet of Star Co. Ltd. as on 31st March 2012 and 31st March 2013.

Liabilities	2012	2013	Assets	2012	2013
Share capital	5,00,000	7,50,000	Building	5,00,000	3,50,000
Share premium	–	25,000	Machinery	1,50,000	2,25,000
Capital reserve	–		Cash Balance	5,000	15,000
(profit on sales of building)		1,00,000	Raw Material	30,000	35,000
Profit and loss A/c	65,000	1,60,000	Work in progress	8,000	20,000
Cash credit	40,000	30,000	Finished goods	15,000	75,000
Outstanding exp.	10,000	20,000	Loans & Advances	42,000	30,000
			[Short Term]		
Bills payable	15,000	10,000	Prepaid exp.	5,000	25,000
Bank overdraft	85,000	40,000	Bills Receivable	8,000	1,60,000
Creditors	1,00,000	2,00,000	Debtors	12,000	1,40,000
Proposed dividend	30,000	45,000	Tools	60,000	3,00,000
			Preliminary exp.	10,000	5,000
	8,45,000	13,80,000		8,45,000	13,80,000

P.T.O

You are required to prepare fund flow statement with necessary working notes, after considering the following.

- a) The proposed dividend provided during the year 2013 was ₹ 45,000/-.
- b) A Machine having a book value of ₹ 10,000/- damaged and discarded during the year and depreciation on Machinery charged ₹ 15,000/- during the year.
- c) During the year 2013 compensation ₹ 25,000/- was paid to a workmen.
- d) A building having book value ₹ 50,000 was demolished and written off during the year.
- e) Share capital was issued at 10% premium during the year 2013.
- f) Interim dividend was paid ₹ 10,000/- on 1st July 2013.

Q3) Following are the ratios in respect of the Financial Year 2012-13.

- a) Debtors turnover ratio - 4 times
- b) Creditors turnover ratio - 8 times
- c) Capital turnover ratio - 2 times
- d) Stock turnover ratio - 8 times
- e) Fixed assets turnover ratio - 8 times
- f) Gross profit ratio - 25%
- g) Gross profit during the year - ₹ 1,00,000/-
- h) Reserve and surplus - ₹ 35,000/-
- i) Closing stock is more by ₹ 20,000/- than the opening stock.
- j) There are no long term liabilities towards outsiders.

You are required to prepare Balance Sheet as on 31st March 2013 with necessary workings.

OR

Define the term working capital? Explain the Main Constituents and types of working capital.

Q4) From the following information you are required to estimate the net working capital:

Particulars		Cost per unit (₹)
Raw Materials	—	400
Direct Labour	—	150
Overheads	—	300
Total cost	—	<u>850</u>

Additional information

Selling price	—	₹ 1,000 per unit
Output	—	52,000 units
Raw Material in stock	—	Average 4 weeks

Work in progress (Assumed 50% completion stage with full Material Consumption) - Average 2 weeks

Finished goods in stock	—	Average 4 weeks
Credit allowed by supplier	—	Average 4 weeks
Credit allowed to debtors	—	Average 8 weeks
Cash at bank is expected to be ₹ 50,000/-		

Assumed that production is sustained at an even pace during the 52 weeks of the year. All sales are on credit basis. Add 10% for contingencies.

OR

What is Responsibility Accounting? Explain structure, benefits and limitations of Responsibility Accounting.

Q5) Write short notes on any two of the following:

- Differentiate between management accounting and Financial accounting.
- Receivable Management.
- Cash flow statement.



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 रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'विक्रयवृद्धी' या संकल्पनेची व्याख्या द्या. विक्रयवृद्धीसाठी वापरण्यात येणाऱ्या विविध पद्धतींचे 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) शॉर्पिंग 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 येपर पहावा.
-

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

किंवा

पेटंट कायद्यांतर्गत असणाऱ्या कारावास आणि बचावाच्या तरतूदी कारावसाच्या अर्थासहीत 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 सांस्कृतीक आयाम
- ब) पेटंट मिळविण्यायोग्य आणि पेटंटची गरज नसलेले शोध
- क) व्यवसायचिन्हांचे प्रदान आणि हस्तातंरण
- ड) राज्य जैवविविधता मंडळ

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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

- a) Material cost variance.
- b) Material Price variance.
- c) Material Usage variance.
- d) 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 महत्वाची 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 दर्शवा.

ब) महाराष्ट्रातील दुग्ध सहकारी संस्थाच्या 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 :- 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) चलनवाढ
- 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 तास]

[एकूण गुण : 50

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

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 उभारणीचे 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) लाभप्रदत्ता गुणोत्तरे
- क) मुहूल 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) संदर्भसाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) “मध्यवर्ती बैंकिंगची गरज त्यांनी केलेल्या कार्यावरून उद्भवते”. हे विधान तपासा. [14]

किंवा

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

प्रश्न 2) रोख राखीव प्रमाणाची व्याख्या द्या. रोख राखीव प्रमाणाचे हिशेब करताना कोणत्या मागणी व मूदत देणीचा 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 स्क्रिप्ट)

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.
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प्रश्न 1) अ) आधुनिक विपणनामधे 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 नितीमुळ्ये
- क) ग्राहक संवेदनेवर परिणाम करणारे बाह्य घटक
- ड) ऊद्धिपक सामान्यीकरण

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Total No. of Questions : 5]

SEAT No. :

P3434

[Total No. of Pages : 4

[4764] - 102

M.Com. (Semester - I)
STRATEGIC MANAGEMENT
(2008 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions:

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

Q1) Explain the Conceptual Framework of Strategic Management. Describe in detail, the various Characteristics of Strategic Management. [20]

OR

- a) Distinguish between Policy and Strategy with respect to Strategic Management.
- b) What is a ‘Strategic Vision’? State the purposes of developing Strategic Vision.

Q2) What is ‘External Environment Analysis’? Explain the various elements to be analyzed in external environment analysis. [20]

OR

- a) Define ‘Core Competencies’. Explain the different tests of identifying Core Competencies.
- b) What is ‘SWOT’ Analysis? Explain the various components of SWOT Analysis.

Q3) Define the term ‘Strategic Planning’. Explain in detail, the basic stages in the process of Strategic Planning. [20]

OR

Define the term ‘Strategic Choice’. Explain the major steps involved in the process of Strategic Choice.

P.T.O

Q4) What do mean by Strategy Implementation? Explain the basic steps in the process of Strategy Implementation. [20]

OR

- a) Explain the meaning and importance of Logistics Strategy.
- b) State the issues in the formulation of research and development Strategy.

Q5) Write short notes (Any Four): [20]

- a) Approaches to Management Ethics.
- b) Company's mission.
- c) Strategic Alliance.
- d) Strategic Business Unit Structure.
- e) Major issues in marketing strategy.
- f) Benchmarking.



Total No. of Questions : 5]

P3434

[4764] - 102

M.Com. (Semester - I)
STRATEGIC MANAGEMENT
(2008 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्यूहरचनात्मक व्यवस्थापनाची संकल्पनात्मक रचना स्पष्ट करा. व्यूहरचनात्मक व्यवस्थापनाच्या विविध वैशिष्ट्यांचे विस्ताराने वर्णन करा. [20]

किंवा

- अ) व्यूहरचनात्मक व्यवस्थापनाच्या संदर्भाने 'धोरण' आणि 'व्यूहरचना' यातील फरक स्पष्ट करा.
ब) 'व्यूहरचनात्मक दूरदृष्टी' म्हणजे काय? व्यूहरचनात्मक दूरदृष्टी विकसीत करण्याचे हेतू सांगा.

प्रश्न 2) 'बाह्य पर्यावरण' विश्लेषण म्हणजे काय? बाह्य पर्यावरण विश्लेषणात विश्लेषीत केल्या जाणाऱ्या विविध घटकांचे स्पष्टीकरण करा. [20]

किंवा

- अ) 'मुख्य क्षमता' याची व्याख्या द्या. मुख्य क्षमता सिद्ध करण्याच्या विभीत चाचण्या स्पष्ट करा.
ब) 'स्वॉट विश्लेषण' म्हणजे काय? स्वॉट विश्लेषणाच्या विविध घटकांचे स्पष्टीकरण करा.

प्रश्न 3) 'व्यूहरचनात्मक नियोजन' या संज्ञेची व्याख्या द्या. व्यूहरचनात्मक नियोजन प्रक्रियेतील मूलभूत टप्पे विस्ताराने स्पष्ट करा. [20]

किंवा

'व्यूहरचनात्मक निवड' या संज्ञेची व्याख्या द्या. व्यूहरचनात्मक निवड प्रक्रियेत अंतर्भूत होणाऱ्या प्रमुख पायऱ्यांचे स्पष्टीकरण करा.

प्रश्न 4) व्यूहरचना अंमलबजावणी म्हणजे काय? व्यूहरचना अंमलबजावणी प्रक्रियेतील मूलभूत पायऱ्या स्पष्ट करा. [20]

किंवा

- अ) व्यूहशास्त्रीय व्यूहरचनेचा अर्थ व महत्व स्पष्ट करा.
- ब) संशोधन व विकास व्यूहरचनेच्या सूत्रीकरणातील प्रश्न सांगा.

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

- अ) व्यवस्थापकीय नितीमुल्याचे दृष्टीकोन
- ब) कंपनीचे जीवित कार्य
- क) व्यूहरचनात्मक संघ
- ड) व्यूहरचनात्मक व्यवसाय संस्थाची रचना
- इ) विपणन व्यूहरचनेतील मुख्य प्रश्न
- फ) बेंचमार्किंग

प्रश्न 5)

Total No. of Questions : 5]

P3435

SEAT No. :

[Total No. of Pages : 6

[4764] - 103

M.Com. (Semester - I)

ADVANCED ACCOUNTING AND TAXATION

Advanced Accounting

(2008 Pattern) (Group - A) (Special Paper - I)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicates full marks.
- 3) Give working notes wherever necessary.
- 4) Use of non-programmable calculator is allowed.

Q1) Explain the role of accounting theory. State the concept of Accounting theory. [20]

OR

Write notes (Any Four):

- a) Accounting standard
- b) Professional development of accounting in India.
- c) Finance lease.
- d) Accounting principles.
- e) Methods of valuing goodwill.

Q2) The balance sheet of three companies X Ltd., Y Ltd., and Z Ltd. as on 31st March 2013 are given below. [20]

Liabilities	X Ltd.	Y Ltd.	Z Ltd.
	Rs.	Rs.	Rs.
Share capital			
Equity share of Rs. 100 each fully paid	5,00,000	4,00,000	1,50,000
Profit and loss A/c	1,20,000	1,00,000	52,000
Creditors	20,000	25,000	8,000
	6,40,000	5,25,000	2,10,000

P.T.O.

Assets	X Ltd. Rs.	Y Ltd. Rs.	Z Ltd. Rs.
Goodwill	30,000	-	-
Fixed Assets	2,00,000	3,00,000	1,80,000
Investment (acquired on 1 st April 2012 at cost)			
3,000 Equity shares in Y Ltd.	3,50,000	-	-
1,200 Equity shares in Z Ltd.	-	1,40,000	-
Stock	50,000	40,000	20,000
Debtors	5,000	30,000	5,000
Cash at Bank	5,000	15,000	5,000
	6,40,000	5,25,000	2,10,000

Further Information

- 1) On 1st April 2012, Credit balance in profit and loss Account before taking into account proposed dividend.

X Ltd.	Rs. 80,000
Y Ltd.	Rs. 48,000
Z Ltd.	Rs. 3,000

- 2) 10% dividend was distributed by X Ltd for the year 2011-12 on 30th June 2012.
- 3) Proposed dividend for 2012-13 to be paid wholly from the profits for the year are

X Ltd.	—	10%
Y Ltd.	—	5%
Z Ltd.	—	10%

From the above information prepare a consolidated balance sheet as on 31-3-2013.

- Q3)** M.Co.Ltd. went into voluntary liquidation on 31-3-2013. The following balances are extracted from its books on the date.

Liabilities	Rs.	Assets	Rs.
Capital			
50,000 Equity shares of Rs.10 each	5,00,000	Building	1,50,000
Debentures (secured by floating charge)	2,00,000	Plant and Machinery	2,10,000
Bank overdraft	30,000	Stock	95,000
Creditors	40,000	Book debts	75,000
		Less-provision – <u>10,000</u>	65,000
		Calls-in-arrear	1,00,000
		Cash in hand	10,000
		Profit and loss A/c	1,40,000
	7,70,000		7,70,000

- 1) Following assets are valued as under

	Rs.
Plant and machinery	1,50,000
Building	1,20,000
Stock	80,000
Book debts	70,000

- 2) Calls in arrear are expected to realise 90%.
- 3) Bank overdraft is secured against building.
- 4) Preferential creditors for taxes and wages are Rs. 6,000.

Prepare statement of affairs to be submitted to the meeting of creditors.

[20]

Q4) Following was the trial balance on 31 - 3 - 2013 of Delhi branch of an American firm having Head office in New York. [20]

Trial Balance

Particulars	Dr. Rs.	Cr. Rs.
Stock (1 - 4 - 12)	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
Salary and wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at Bank	28,990	-
New York Account	-	33,200
	1,80,800	1,80,800

On 31st March 2013 the stock valued at Rs. 32,500. The debit Balance of the branch account in New York books on 31st March 2013 was \$ 2680 and Furniture Account appeared at \$ 350. On 31st March 2013 there was cash in transit from Delhi to New York amounted to Rs.2,600. The rate of exchange was Rs.28 on 31 - 3 - 2012. On 31st March 2013 was Rs. 26 and average rate of the year was Rs.24.

Prepare branch profit and loss A/C and balance sheet in the Head office book.

Q5) The following is the balance sheet of Bajaj Ltd. as on 31 - 3 - 2013 [20]

Balance sheet of Bajaj Ltd.

31 - 3 - 13

Liabilities	Rs.	Assets	Rs.
<u>Issued or subscribed capital</u>		Goodwill	5,000
1,000 Eq.shares of Rs.100 each		Land and building	1,05,000
Fully paid	1,00,000	Machinery	55,000
1,000 redeemable preference Share of Rs.1,000 each Fully paid	1,00,000	Stock	45,000
		Debtors	20,000
General reserve	15,000	Cash in hand	5,000
Dividend equalisation Reserve	5,000	Cash at Bank	1,15,000
Employee's compensation fund	5,000	Investment in National certificate	5,000
Provision for taxation	5,000	Preliminary expenses	5,000
Employee's saving account	10,000		
Sundry creditors	20,000		
Profit and loss A/c	1,00,000		
	3,60,000		3,60,000

On 1st April 2013 all the preference shares were redeemed at a premium of Rs. 10 per share out of the profits otherwise available for dividends.

You are asked to ascertain the intrinsic value of each of the equity shares by Assets banking methods on the basis of the balance sheet immediately after redemption of preference shares.

Take into account the following information,

- 1) Goodwill to be taken at Rs. 50,000
- 2) 10% of sundry debtors are bad.
- 3) A claim for compensation to an employee has been admitted on 1 - 4 - 2013.
for Rs.1,000
- 4) All the other assets are taken at their book values as shown in the above
balance sheet.

OR

What is Leasing? State in detail the advantages and disadvantages of leasing.



Total No. of Questions : 6]

SEAT No. :

P3436

[Total No. of Pages : 3

[4764] - 104

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

(Special Paper - I) (Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Fill in the blanks : [5]

- i) Carriage on purchase is a part of direct _____ cost.
- ii) Abnormal costs are ultimately charged to _____.
- iii) _____ is a quantitative record of each material maintained by the storekeeper.
- iv) Under _____ method of job evaluation, each job is analysed in terms of job factors.
- v) High remuneration attracts _____ labourforce.

b) State whether the following statements are true or false. [5]

- i) Job costing is applicable in industries like ship building.
- ii) ABC analysis is introduced for material control.
- iii) Royalty is treated as direct expense.
- iv) A sound wage system should ensure minimum guaranteed wages to each worker.
- v) Job evaluation facilitates management placements, transfers & promotions.

Q2) Discuss the stages in product life cycle along with its characteristics. [20]

OR

Write down the steps and various documents used in purchase procedure.

P.T.O.

Q3) Write short notes on (any two) :

[20]

- a) Material cost.
- b) Methods of remuneration.
- c) Job evaluation.
- d) Absorption of overheads.

Q4) A company has 3 production departments A, B & C and 2 service departments X & Y. The following information is available regarding various expenses. [20]

Department	Rs.	Department	Rs.
Power	2,400	Maintenance of buildings	2,400
Rent	4,200	Fire precaution service	1,200
Canteen	3,000	Insurance on assets	1,000
Personnel	3,000	Depreciation (10% of capital value)	

Time office 1,000

Production Departments Service Departments.

	A	B	C	X	Y
Area sq. metres	4,000	4,000	3,000	2,000	1,000
kW Hours.	2000	2,200	800	750	250
No. of workers	900	1,200	300	400	200
Capital Value of Assets ('000) Rs.	50	60	40	30	20

The services of X & Y departments are used by the other departments in the following proportion.

	A	B	C	X	Y
X	25%	30%	25%	-	20%
Y	40%	20%	30%		10%

Calculate the total overheads of production departments after reapportioning service departments overheads by repeated distribution method.

Q5) The information given below has been taken. From the cost records of an engineering works in respect of Job no. 100. [15]

Materials - Rs. 4,010

Wages - Department A - 60 hours @ Rs. 3 per hour

Department B - 40 hours @ Rs. 2 per hour.

Department C - 20 hours @ Rs. 5 per hour

The overhead expenses are as follows.

Variable - Department A - Rs. 5,000 for 5,000 labour hours

Department B - Rs. 3,000 for 1,500 labour hours

Department C - Rs. 2,000 for 500 labour hours

Fixed Rs. 20,000 for 10,000 working hours.

Calculate the cost of Job no 100 and price for the job to give a profit of 25 per cent on selling price.

Q6) From the following particulars prepare : [15]

- a) Contract account
- b) Contractee's account and also show the relevant entries in Balance Sheet.

	Rs.
Materials sent to site	85,349
Labour engaged on site	74,375
Plant installed	15,000
Direct Expenditure	4,126
Establishment charge	3,167
Materials returned to stores	549
Work certified	1,95,000
Work uncertified.	4,500
Materials on hand on 31 st Dec.	1,883
Wages accrued on 31 st December	2,400
Direct expenditure accrued on 31 st Dec	240
Value of plant on 31 st Dec.	11,000
Contract price agreed Rs. 25,00,000 and cash received from contractee Rs. 1,80,000	



Total No. of Questions : 5]

SEAT No. :

P3437

[Total No. of Pages : 4

[4764]-105

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

BUSINESS PRACTICES AND ENVIRONMENT

Organised Trades and Markets

(2008 Pattern) (Group - C) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define the term 'Business'. State and explain objectives of Business in the modern context. **[20]**

OR

Briefly discuss the role of State Trading Corporation and the Food Corporation of India.

Q2) What do you know about the Development of Service Sector in India? **[20]**

OR

Explain the term 'Co-operative Marketing'. State its functions and advantages.

Q3) Explain the meaning & features of Organized Commodity Markets & Regulated Markets. **[20]**

OR

Write a detailed note on role and functions of SEBI.

Q4) a) Explain the product buying and selling price policies adopted in business. **[10]**

b) Write a note on business practices with reference to E-commerce. **[10]**

P.T.O.

OR

- a) Discuss the arguments for and against State Trading Corporation.
- b) Explain the constitution and management of SEBI.

Q5) Short notes (Any two) : **[20]**

- a) Credit policy of business.
- b) Importance of forward market.
- c) Objectives of co-operative marketing.
- d) Privatization of trading activity.



Total No. of Questions : 5]

P3437

[4764]-105

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

BUSINESS PRACTICES AND ENVIRONMENT

Organised Trades and Markets

(2008 Pattern) (Group - C) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्यवसाय संकल्पनेची व्याख्या द्या. आधुनिक काळाच्या संदर्भात व्यवसायाची उदिष्टे सांगून स्पष्ट करा. [20]

किंवा

राज्य व्यापार महामंडळ आणि भारतीय अन्न महामंडळ यांच्या भूमिकाबद्दल थोडक्यात चर्चा करा.

प्रश्न 2) भारतातील सेवा क्षेत्राच्या विकासाबद्दल आपणास काय माहित आहे ते सांगा. [20]

किंवा

“सहकारी विपणन” ही संकल्पना स्पष्ट करा. त्याची कार्ये व फायदे सांगा.

प्रश्न 3) संघटित वस्तू बाजार आणि नियंमित बाजारपेठेचा अर्थ आणि वैशिष्ट्ये स्पष्ट करा. [20]

किंवा

सेबीची भूमिका आणि कार्ये यावर सविस्तर टीप लिहा.

प्रश्न 4) अ) व्यवसाय अंगीकारत असलेली वस्तु खरेदी व विक्री किंमत धोरण स्पष्ट करा. [10]

ब) व्यवसाय संदर्भातील ई-कॉर्मर्स प्रथा यावर टीप लिहा. [10]

किंवा

अ) राज्य व्यापाराच्या बाजूने आणि विरोधात केली जाणारी चर्चा स्पष्ट करा.

ब) सेबीची घटना आणि व्यवस्थापन स्पष्ट करा.

प्रश्न 5) टिपा द्या. (कोणत्याही दोन)

[20]

- अ) व्यवसायाचे पत धोरण
- ब) वायदे बाजाराचे महत्त्व
- क) सहकारी विपणनाची उदिष्टे
- ड) व्यापार उपक्रमाचे खाजगीकरण

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Total No. of Questions : 5]

SEAT No. :

P3438

[Total No. of Pages : 4

[4764]-106

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

BUSINESS ADMINISTRATION

Production and Operations Management

(Group - D) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the concept of production management. State the objectives and functions of production management.

OR

Define ‘Production Management’. Discuss various types of production systems in brief.

Q2) What is product Design? Explain important characteristics of good design.

OR

What is production planning? Explain the objectives and importance of production planning.

Q3) Explain the concept of store keeping. What are the objectives and functions of store keeping?

OR

What is Logistic Management? Explain scope and importance of Logistic Management.

P.T.O.

Q4) What is productivity? Explain the factors affecting on productivity.

OR

Write notes :

- a) Production control factors.
- b) Need of Quality Management.

Q5) Write short notes on (Any four) :

- a) Techniques of product Development.
- b) Service systems
- c) Inventory control.
- d) Materials Handling
- e) Quality circles.
- f) Kizen.



Total No. of Questions : 5]

P3438

[4764]-106

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

BUSINESS ADMINISTRATION

Production and Operations Management

(Group - D) (Special Paper - I)

(मराठी स्पॅन्तर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) उत्पादन व्यवस्थापन ही संकल्पना स्पष्ट करा. उत्पादन व्यवस्थापनाची उद्दिष्टे व कार्ये सांगा.

किंवा

उत्पादन व्यवस्थापनाची व्याख्या द्या. उत्पादन पद्धतीच्या विविध प्रकारांची थोडक्यात चर्चा करा.

प्रश्न 2) वस्तूरचना म्हणजे काय? चांगल्या वस्तुरचनेची विविध वैशिष्ठ्ये स्पष्ट करा.

किंवा

उत्पादन नियोजन म्हणजे काय? उत्पादन नियोजनाची वैशिष्ठ्ये व महत्त्व स्पष्ट करा.

प्रश्न 3) वस्तुसाठा ही संकल्पना स्पष्ट करा. वस्तुसाठ्याची वैशिष्ठ्ये व कार्ये कोणती?

किंवा

लॉजिस्टिक मैनेजमेंट म्हणजे काय? लॉजिस्टिक मैनेजमेंटची व्याप्ती व महत्त्व स्पष्ट करा.

प्रश्न 4) उत्पादकता म्हणजे काय? उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा.

किंवा

टीप लिहा :

- अ) उत्पादन नियंत्रणाचे घटक
- ब) दर्जा व्यवस्थापनाची गरज

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) वस्तुविकासाची तंत्रे
- ब) सेवा पद्धती
- क) मालसाठा नियंत्रण
- ड) माल हाताळणी
- इ) दर्जा मंडळे
- फ) कायझन

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Total No. of Questions : 5]

SEAT No. :

P3439

[Total No. of Pages : 4

[4764]-107

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

INFORMATION SYSTEM AND E-COMMERCE PRACTICES

Commercial Laws & Practices

(2008 Pattern) (Group - E) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define E-Commerce. Explain the advantages and limitations of E-Commerce.

[20]

OR

Explain the process of electronic Shopping.

Q2) What is Global Information System? State the benefits of Global Information System.

[20]

OR

Define Extranet. Explain the relationship between Internet, Intranet and Extranet.

Q3) Explain the purchase procedure with reference to E-Commerce.

[20]

OR

Write note on :

- a) Electronic Commerce Portals.
- b) Advantages of Portals.

Q4) a) Define Electronic Data Interchange. Explain the benefits and limitations of Electronic Data Interchange.

[20]

OR

b) What are the components of Internet? Explain the various business use of Internet.

P.T.O.

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

- a) Supply Chain Management.
- b) Application of Extranet.
- c) Electronic Fund transfer.
- d) Scope of E-commerce.
- e) Interactive Advertising.
- f) Electronic Data Interchange Gateways.



Total No. of Questions : 5]

P3439

[4764]-107

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

**INFORMATION SYSTEM AND E-COMMERCE PRACTICES
Commercial Laws & Practices
(2008 Pattern) (Group - E) (Special Paper - I)
(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) इ-कॉमर्सची व्याख्या द्या. इ कॉमर्सचे फायदे आणि मर्यादा स्पष्ट करा. [20]
किंवा

इलेक्ट्रॉनिक्स शॉपिंगची कार्यपद्धती स्पष्ट करा.

प्रश्न 2) जागतिक माहिती पद्धती (G.I.S) म्हणजे काय? जागतिक माहिती पद्धतीचे फायदे सांगा. [20]
किंवा

एक्ट्रानेट म्हणजे काय? इंटरनेट, इंट्रानेट आणि एक्ट्रानेट यामधील संबंध स्पष्ट करा.

प्रश्न 3) इ-कॉमर्सच्या संदर्भात खरेदीची कार्यपद्धती स्पष्ट करा. [20]
किंवा

टीपा लिहा.

- अ) इलेक्ट्रॉनिक कॉमर्स पोर्टल
ब) पोर्टलचे फायदे

प्रश्न 4) इलेक्ट्रॉनिक डाटा इंटरचेंजची व्याख्या द्या. इलेक्ट्रॉनिक डाटा इंटरचेंजचे फायदे आणि मर्यादा स्पष्ट करा. [20]

किंवा

इंटरनेटचे घटक कोणते? इंटरनेटचे विविध व्यावसायिक उपयोग स्पष्ट करा.

प्रश्न 5) टीपा लिहा. (कोणत्याही चार)

[20]

- अ) पुरवठा साखळी व्यवस्थापन
- ब) अॅप्लीकेशन ऑफ एक्स्ट्रानेट
- क) इलेक्ट्रॉनिक फंडस् ट्रान्सफर
- ड) इ-कॉमर्सची व्याप्ती
- इ) इंटरऑक्टीव्ह अॅडव्हरटायसिंग
- फ) इलेक्ट्रॉनिक डाटा इंटरचेंज (इ. डी. आय.) गेटवेज

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Total No. of Questions : 5]

SEAT No. :

P3440

[Total No. of Pages : 4

[4764]-108

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

CO-OPERATION & RURAL DEVELOPMENT

Co-Operative Movement In India

(2008 Pattern) (Group - F) (Special Paper - I)

Time : 3 Hours]

/Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the steps taken by government in five year plans for the development of Co-operatives.

OR

Comment on the effects of globalisation on Co-operative sector in India.

Q2) Discuss the amendments in Maharashtra State Co-operative societies Act. 1960 regarding the provisions of management and settlement of disputes of Co-operatives

OR

Explain in brief the provisions of Maharashtra state Co-operative societies Act 1960 regarding registration and liquidation of Co-operatives.

Q3) Evaluate administrative control over credit Co-operatives in Maharashtra.

OR

Explain the recommendations of vaidyanathan committee and its impact on Co-operatives.

P.T.O.

Q4) Discuss the role of Maharashtra Rajya Sahkari Bank in Co-operative credit.

OR

Explain the role of NABARD in Co-operative credit since 1991.

Q5) Write short notes (Any two)

- a) Co-operative Movement and second world war.
- b) Member of Co-operatives and their rights.
- c) Mirdha committee report.
- d) Maharashtra state Co-operative societies Act. 1960 and properties and funds of Co-operatives.



Total No. of Questions : 5]

P3440

[4764]-108

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

CO-OPERATION & RURAL DEVELOPMENT
Co-Operative Movement In India
(2008 Pattern) (Group - F) (Special Paper - I)
(मराठी स्क्रिप्ट)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) सहकारी संस्थांच्या विकासासाठी सरकारने पंचवार्षीक योजनामध्ये उचललेली पावले स्पष्ट करा.
किंवा

जागतीकीकरणाचे भारतातील सहकार क्षेत्रावर झालेल्या परीणामांवर भाष्य करा.

प्रश्न 2) सहकारी संस्थांचे व्यवस्थापन आणि सहकारी संस्थांच्या कलह निरसनासंबंधी महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 च्या तरतुदीमधील सुधारणांची चर्चा करा.
किंवा

सहकारी संस्थांची नोंदणी आणि समापन यासंबंधी महाराष्ट्र राज्य सहकारी संस्था कायदा, 1960 मधील तरतुदी स्पष्ट करा.

प्रश्न 3) महाराष्ट्रातील सहकारी पतसंस्थावरील प्रशासकिय नियंत्रणाचे मुल्यमापन करा.
किंवा

वैद्यनाथन समितीच्या शिफारसी आणि त्यांचा सहकारी संस्थावरील प्रभाव स्पष्ट करा.

प्रश्न 4) महाराष्ट्र राज्य सहकारी बँकेच्या सहकारी पतपुरवठ्यातील भूमिकेची चर्चा करा.
किंवा

1991 पासुन सहकारी पतपुरवठ्यातील नाबार्डची भूमिका स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) दुसरे जागतीक महायुद्ध व सहकारी चळवळ
- ब) सहकारी संस्थांचे सभासद आणि त्यांचे अधिकार
- क) मिर्धा समिती अहवाल
- ड) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 आणि सहकारी संस्थाची मालमत्ता व निधी.

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Total No. of Questions : 5]

SEAT No. :

P3441

[Total No. of Pages : 4

[4764]-109

M.Com. (Semester - I)

ADVANCED BANKING AND FINANCE

Legal Framework of Banking

(2008 Pattern) (Group - G) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) “The applicability of the Banking Regulation Act, to the commercial and cooperative banks remains uniform”. Do you agree? Explain your answer in detail.

OR

Compare the three negotiable instruments, in detail, on the basis of

- | | |
|---------------|---------------|
| a) Parties | b) Acceptance |
| c) Grace days | d) Maturity |

Q2) Can holder and holder in due course be treated as parties to negotiable instrument? Explain in detail the various parties to the following negotiable instruments.

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

OR

What does ‘Noting and Protest’ mean? Explain the following provisions of the Negotiable Instruments Act, 1881 pertaining to protest.

- a) Protest for better security.
- b) Notice of protest.
- c) Protest for non payment after dishonor by non acceptance.

P.T.O.

Q3) Explain in detail provisions of the RBI Act, 1934 pertaining to cash reserves of scheduled banks to be kept with the RBI.

OR

Explain the following definitions from Foreign Exchange Management Act, 1999.

- a) Current account transactions
- b) Capital account transactions
- c) Security
- d) Service

Q4) Explain in detail the following definitions from the Securitisation Act, 2002.

- a) Asset reconstruction b) Originator
- c) Default d) Obligor

OR

Explain the provisions of Securitisation Act, 2002 pertaining to

- a) Registration of securitization or reconstruction companies.
- b) Cancellation of certificate of registration.

Q5) Write notes on (Any two) :

- a) Restrictions on the business of banking companies under the Banking Regulation Act, 1949
- b) Punishments for dishonour of negotiable instruments.
- c) Penalties as under the RBI Act, 1934.
- d) Directorate of Enforcement.



Total No. of Questions : 5]

P3441

[4764]-109

M.Com. (Semester - I)

ADVANCED BANKING AND FINANCE
Legal Framework of Banking
(2008 Pattern) (Group - G) (Special Paper - I)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
2) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) ‘बँक नियमन कायद्याची प्रयोग्यता सहकारी व व्यापारी बँकांना एकसारखी राहते’ तूम्ही याच्याशी सहमत आहात काय? आपले उत्तर सविस्तर स्पष्ट करा.

किंवा

खालील बाबींना अनुसरून तिन्ही चलनक्षम दस्तऐवजांमध्ये सविस्तर तुलना करा.

- अ) पक्ष ब) स्वीकृती
क) वाढीव दिवस ड) परिपक्वता

प्रश्न 2) धारक आणि यथाविधीधारक यांना चलनक्षम दस्तऐवजाचे पक्ष म्हणून मान्य केले जाऊ शकते काय? खालील चलनक्षम दस्तऐवजाचे विविध पक्ष स्पष्ट करा.

- अ) वचनचिठ्ठी ब) विनिमय पत्र
क) धनादेश

किंवा

‘नोंदणी आणि निषेध’ म्हणजे काय? चलनक्षम दस्तऐवज कायदा, 1881 चे ‘निषेध’ संदर्भातील तरतूदी खालील बाबींना अनुसरून स्पष्ट करा.

- अ) चांगल्या सुरक्षिततेसाठी निषेध.
ब) निषेधाची सूचना.
क) न स्वीकृतीमुळे झालेल्या अनादराचा पैसे अदा न झाल्यासाठीचा निषेध.

प्रश्न 3) भारतीय रिझर्व्ह बँक कायदा, 1934 मधील सूचित बँकांनी रिझर्व्ह बँकेकडे ठेवायच्या रोख राखीव निधी संदर्भातील तरतूदी स्पष्ट करा.

किंवा

विदेशी विनियम व्यवहार कायदा, 1999 मधील खालील व्याख्या स्पष्ट करा.

- अ) चालू खात्यावरील व्यवहार ब) भांडवल खात्यावरील व्यवहार
क) प्रतिभूती ड) सेवा

प्रश्न 4) तारणीकरण कायदा, 2002 मधील खालील व्याख्या स्पष्ट करा.

- अ) मत्ता पुनर्बाधणी ब) आद्यप्रवर्तक
क) कसूर ड) ऑब्लाईजर

किंवा

तारणीकरण कायदा, 2002 मधील खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा.

- अ) तारणीकरण किंवा पुनर्रचना कंपन्यांची नोंदणी
ब) नोंदणीचे प्रमाणपत्र रद्द करणे.

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) बँक नियमन कायदा, 1949 मधील बॅकिंग कंपन्यांच्या व्यवसायावरील निर्बंधे
ब) चलनक्षम दस्तऐवजाचा अनादर झाल्यास असणारी शिक्षा
क) भारतीय रिझर्व्ह बँक कायदा, 1934 अंतर्गत असलेले दंड
ड) अंमलबजावणी संचालनालय

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Total No. of Questions : 5]

SEAT No. :

P3442

[Total No. of Pages : 4

[4764]-110

M.Com. - I (Semester - I)

**Advanced Marketing Techniques (Special Paper - I)
(2008 Pattern) (Group - H)**

Time : 3 Hours]

/Max. Marks : 100

Instructions to the candidates:

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

Q1) Enumerate role and functions of Sales Manager. **[20]**

OR

What is the meaning of marketing Environment? Explain components of Internal and External marketing environment.

Q2) What do you mean by marketing research? Explain the types of marketing research. **[20]**

OR

Describe types and techniques of marketing control.

Q3) What is meant by sales Budgeting? State objectives, importance and limitations of sales budgeting. **[20]**

OR

Explain recent trends in marketing communication.

Q4) Explain role of Advertising & Advertising Media. **[20]**

OR

Explain the importance of rural marketing. State the problems of rural marketing and remedies for removing the problems.

P.T.O.

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

- a) Qualities of Good Salesman.
- b) Branding and packaging.
- c) Shopping malls.
- d) Service marketing.
- e) Types of Marketing Audit.
- f) Test marketing of a new product.



Total No. of Questions : 5]

P3442

[4764]-110

M.Com. - I (Semester - I)

Advanced Marketing Techniques (Special Paper - I)
(2008 Pattern) (Group - H)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) विक्री व्यवस्थापकाची भूमिका आणि कार्ये यांचे वर्णन करा. [20]

किंवा

विपणन पर्यावरण म्हणजे काय ? विपणन पर्यावरणातील अंतर्गत व बाह्य घटकांचे स्पष्टीकरण द्या.

प्रश्न 2) विपणन संशोधन म्हणजे काय ? विपणन संशोधनाचे प्रकार स्पष्ट करा. [20]

किंवा

विपणन नियंत्रणाचे प्रकार व तंत्रे विषद करा.

प्रश्न 3) विक्री अंदाजपत्रक म्हणजे काय ? विक्री अंदाजपत्रकाची उद्दिष्ट्ये, महत्त्व आणि मर्यादा स्पष्ट करा. [20]

किंवा

विपणन संदेश वहनातील आधुनिक प्रवाह स्पष्ट करा.

प्रश्न 4) जाहिरात आणि माध्यमे यांची भूमिका स्पष्ट करा. [20]

किंवा

ग्रामिण बाजारपेठेचे महत्त्व स्पष्ट करा. ग्रामीण बाजारपेठेच्या समस्या सांगून त्या दूर करण्याचे उपाय सूचवा.

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार) [20]
- अ) आदर्श विक्रेत्याची गुणवैशिष्ट्ये
 - ब) मुद्रांकन आणि संवेष्णन
 - क) शॉपिंग मॉल
 - ड) सेवा विपणन
 - इ) विपणन अंकेक्षणाचे प्रकार
 - फ) नविन वस्तूंचे चाचणी विपणन

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Total No. of Questions : 6]

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SEAT No. :

[Total No. of Pages : 5

[4764] - 111

M.Com. (Semester - I)

ADVANCED ACCOUNTING AND TAXATION

Income Tax (Group - A) (Paper - II)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the following (Any Two) [15]

- a) Exempt Income U/s.10.
- b) Residential status of Hindu Undivided Family.
- c) Determination of Business Income U/s.44AE of Income Tax Act, 1961.
- d) Inter head and Inter Source adjustments in set off and carry forward of losses.

Q2) Write Short notes (Any Three) [15]

- a) Agricultural Income
- b) Computation of Capital Gain
- c) Income from other Source
- d) Income of minor child
- e) Deduction U/s.80C of Income Tax Act, 1961

Q3) Mr. L (Age 64 years), an employee of a private sector transport company, based at Pune and covered by the payment of Gratuity Act, retires on 31st December, 2014 after of 34 years and 7 months. At the time of retirement his

P.T.O.

employer pays ₹20,61,530 as gratuity and ₹5,00,000 as accumulated balance of recognized provided fund. He is also entitled for a monthly pension of ₹ 7000/- . He gets 70% of pension commuted for ₹ 2,10,000 on 1st February 2015. Determine the taxable income and tax liability for the assessment year 2015-2016 with the help of the following information. [16]

Basic Salary : : ₹ 90,000 p.m.

Bonus Received during the year : : ₹ 36,000/-

Special Allowance received during the year : : ₹ 2,20,000/-

House Rent Allowance : : ₹ 14,000 p.m.

Rent paid by Mr. L : : ₹ 11,000 p.m.

Employer's Contribution towards RPF : : ₹ 1,10,000/-

Mr. L's Contribution towards RPF : : ₹ 1,20,000/-

LIC Premium paid on policy : : ₹ 8,000/-

Professional Tax paid by Mr. L : : ₹ 1,800/-

Income from other Sources : : ₹ 8,47,540/-

Salary and pension falls due on the last day of each month. As per terms of employment Mr. L and his family members can use deluxe buses operated by the employer company but only once in a year (value of facility enjoyed by Mr. L and family member during October 2014 is ₹ 9,000/-, a sum of ₹ 3,000/- is recovered from Mr. L.

On an official tour of Mr. L to Cochin (October 10, 2014 to October 20, 2014), Mrs. L accompanied him (total expenditure incurred by employer on providing this facility to Mrs. L ₹ 19,700/- , amount recovered from Mr. L Rs. 1,000)

Q4) Mr. P (age 30 years) furnishes the following information relevant to the Assessment year 2015 - 2016. [16]

Profit and Loss Account for the year ending 31.03.2015

Particulars	₹	Particulars	₹
Office Expenses	45000	Gross Profit	803000
Sundry Expenses	39000	Sundry Receipts	11000
Entertainment Expenditure	5000	Bad Debts Recovered (not allowed as deduction earlier)	7100
Audit Fees	12000	Custom Duties recovered from the Government (earlier allowed as deduction)	32500
Legal Charges	4000	Gift received from father	43000
Extension of Building	6000		
Depreciation on plant & Machinery	23000		
<u>Salary to Staff:</u>			
Salary	43000		
Bonus	36000		
<u>Contribution towards:</u>			
Employee's RPF	15000		
Unapproved Gratuity Fund	4000		
Sales Tax	57000		
Provision for sales tax	25000		
Net Profit	582600		
Total	896600	Total	896600

Other Information:

- i) Mr. P Purchases a plant of ₹ 30,000 for the purpose of carrying on scientific research related to his business, neither cost of plant nor depreciation thereon is debited to profit and loss account.
- ii) Out of bonus of ₹ 36000, ₹ 4000 is paid during 2014-15 and ₹ 26000 is paid by 30th April 2015. The balance of ₹ 6000 is however to be paid on November 10, 2015.
- iii) Depreciation on plant and machinery and extension of building as per income tax provision is ₹ 19000/-.
- iv) Sales Tax of ₹ 57000/- includes a) Interest for late payment of sales tax of ₹ 1200/- and, b) Penalty for evading sales tax Rs.10,000/-.

- v) Provision for sales tax represents an outstanding sales tax liability, which is however paid on 10.05.2015.
- vi) Salary to staff includes a payment of pension of ₹ 5000/- to the widow of former employee.

Ascertain the net income and tax liability of Mr. P for the assessment year 2015-16, assuming that he deposits ₹ 20,000/- in public provided fund account during the previous year 2014-2015 and his income from other sources is ₹ 106000/-.

Q5) Mr.O (64 year old) owns two houses. Relevant details are given below: [16]

Particulars	House I	House II
Let Out	01.4.14 to 30.06.14 (Rent ₹ 6000 Per month)	01.7.14 to 31.3.15 (Rent ₹ 15000 Per month)
Self Occupied	01.7.14 to 31.3.15 ₹	01.04.14 to 30.06.14 ₹
Municipal Value P.a.	60000	100000
Fair Rent p.a.	70000	95000
Standard Rent p.a.	66000	110000
Rent of Let out period	18000	135000
Interest on Borrowed Capital	2000	40000
Municipal Tax Paid	10000	17000

Assuming that income of Mr. O from business is ₹ 12,00,000 and deposits ₹ 70,000/- in public provided fund, find out his Taxable income for the Assessment year 2015 - 16.

Q6) a) Mrs.S sells agricultural land situated in an urban area ₹ 11,51,000/- (Brokerage paid @2%) on 31st march 2015. Cost of acquisition of said land was Rs. 1,01,000 on 1st March, 1987 and is used for agricultural purpose since 1990.on 31st March 2015, he owns one residential house property. On 6th April 2015, he purchase the following assets. [10]

- i) Agricultural land at ₹1,50,000/- and
 - ii) A residential house property at ₹5,00,000/-
- Find out capital gains chargeable to tax for assessment year 2015-2016. CII for the years are - 1986-87 : 140, FY2014-15 : 1024
- b) Mr. R a resident individual submits the following information for the Assessment year 2015-2016. [12]

Particulars	Amount ₹
<u>Business A</u>	
Loss of previous year 2014-15	145000
Brought forwards loss of the previous year 2013-14	180000
<u>Business B</u>	
Profit of the previous year 2014-15	165000
<u>Business C</u> (Discontinued on 10.04.14)	
Profit for the period 01.04.14 to 10.04.14	18500
Brought forward loss of previous year 2013-14	36500
<u>Business D</u> (Business Discontinued on 31.03.2014)	
Brought forward loss of previous year 2013-14	124000
<u>Other Income</u> received during the year is as under-	
Interest on debentures held as stock in trade	168000
Interest on bonds held as Investment	204000
Long Term Capital loss on sale of share	154000
Income from house property	144000
Dividend on shares	180000

Determine the net income of Mr. R for the assessment year 2015-16. Also calculates the amount of loss which can be carried forward for being set off to the next Assessment Year.



[4764] - 112**M.Com. (Semester - I)**

ADVANCED COST ACCOUNTING AND COST SYSTEMS
108 - Costing Techniques and Responsibility Accounting (Paper - II)
(2008 Pattern)

*Time : 3 Hours**[Max. Marks : 100]***Instructions to the candidates:**

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

Q1) a) Fill in the blanks. [5]

- i) _____ is prepared prior to a defined period of time.
- ii) The objective of uniform costing is to eliminate _____ competition.
- iii) Standard Cost is _____ cost.
- iv) Uniform Cost Manual is used in _____ Costing.
- v) _____ Accounting is based on organization structure.

b) State whether the following statements are true or false. [5]

- i) Variance is the difference between standard cost and actual cost.
- ii) Uniform costing does not require secrecy among participating members.
- iii) There is difference between standard and budget.
- iv) For job evaluation Responsibility accounting is not useful.
- v) Interfirm comparison is the technique of comparing performance of a similar business units.

c) Write short notes on any two. [10]

- i) Uniform Cost manual.
- ii) Key Factor.
- iii) Cost Centers.
- iv) Controllable arid Non-controllable costs

Q2) What is Responsibility Accounting? What are Principles of Responsibility Accounting? Explain in Cost Centre and Revenue Centre. [20]

OR

What is Interfirm comparison? Explain the application, Advantages and limitations of Uniform Costing.

Q3) a) Calculate Labour Cost, Labour Rate and Labour Efficiency variance from the following information. [10]

The standard data for component A is given below.

Standard hours 15,000, standard rate Rs. 40 per hour.

The actual data and related information are as under

Actual hours 15,300 hours

Actual Rate Rs. 45 per hour

b) What is Uniform Costing? Explain essential requirements of Uniform Costing. [10]

Q4) Summarized below is the forecasts of income and expenditure of A Ltd. for the months of March to August 2014. [20]

Month	Credit sales (Rs.)	Credit purchases(Rs.)	Wages (Rs.)	Manufacturing Expenses (Rs.)	Office Expenses (Rs.)	Selling Expenses (Rs.)
March	1,60,000	1,36,000	19,000	4,000	2,000	4,000
April	1,62,000	1,38,000	18,000	3,000	1,500	5,000
May	1,64,000	1,33,000	20,000	4,500	2,500	4,500
June	1,58,000	1,35,000	18,500	3,500	2,000	3,500
July	1,56,000	1,39,000	19,000	4,000	1,000	4,500
August	1,60,000	1,34,000	18,000	3,000	1,500	4,500

You are given the following information.

Plant costing Rs. 60,000 is due for delivery in July 2014, payable 10,000 on delivery and balance in next two months equally.

Advance Income Tax of Rs. 18,000 is payable in June 2014,

A period of credit is allowed by suppliers 2 months and to customers one 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. 1,00,000.

Q5) From the following information calculate

[20]

- a) Material cost variance.
- b) Material Price variance.
- c) Material Usage variance.
- d) Material Mix variance. And verify the results.

Material	Standard			Actual		
	Qty Kg.	Rate Rs.	Amount Rs.	Qty Kg.	Rate Rs.	Amount Rs.
A	50	20	1000	40	50	2000
B	30	30	900	20	30	600
C	20	40	800	30	30	900
	100		2700	90		3500



Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 2

[4764] - 113

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

(2008 Pattern) (Group - C) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by business environment? Describe the nature and scope of business environment.

OR

What is environment? State the impact of political and legal aspects of environment on business.

Q2) Explain in detail the business environment before independence in India.

OR

What is economy? Describe the profile of Indian economy.

Q3) Define the term poverty. Discuss the causes of poverty.

OR

What is pollution? State the effects of pollution on business environment.

Q4) a) Write a detail note on educational aspect of environment.
b) Discuss the impact of globalisation on business environment.

Q5) Write short notes: (Any Two)

- a) Macro environment.
- b) Economic reforms.
- c) Parallel economy.
- d) Effects of air pollution.



P.T.O.

Total No. of Questions : 5]

P3445

[4764] - 113

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

(2008 Pattern) (Group - C) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- 2) सर्व प्रश्नांना समान गुण आहेत.
- 3) संदर्भासाठी इंग्रजी प्रश्नपत्रिका पाहणे.

प्रश्न 1) व्यावसायिक पर्यावरण म्हणजे काय? व्यावसायिक पर्यावरणाचे स्वरूप आणि व्यापीचे वर्णन करा.

किंवा

पर्यावरण म्हणजे काय? पर्यावरणाच्या राजकीय आणि कायदेशीर बाजूंचे व्यवसायावर झालेल्या परिणामांचे वर्णन करा.

प्रश्न 2) स्वातंत्र्यपूर्व भारतामधील व्यावसायिक पर्यावरण विस्तृत स्पष्ट करा.

किंवा

अर्थव्यवस्था म्हणजे काय? भारतीय अर्थव्यवस्थेच्या वैशिष्ट्यांचे वर्णन करा.

प्रश्न 3) दारिद्र्य सज्जेची व्याख्या लिहा. दारिद्र्याच्या कारणांची चर्चा करा.

किंवा

प्रदुषण म्हणजे काय? व्यावसायिक पर्यावरणावर प्रदुषणाचे झालेले परिणाम स्पष्ट करा.

प्रश्न 4) अ) पर्यावरणाच्या शैक्षणिक बाजूवर सविस्तर टिप लिहा.

ब) जागतिकीकरणाचे व्यावसायिक पर्यावरणावर झालेल्या परिणामांची चर्चा करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) समग्र पर्यावरण
- ब) आर्थिक सुधारणा
- क) समांतर अर्थव्यवस्था
- ड) हवा प्रदुषणाचे परिणाम



Total No. of Questions : 5]

SEAT No. :

P3446

[Total No. of Pages : 4

[4764] - 114

M.Com. (Semester - I)
BUSINESS ADMINISTRATION
Financial Management

(2008 Pattern) (Group - D) (Special Paper - II)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) All questions carry equal marks.
- 3) Use of calculator is allowed.

Q1) Define the term financial management. Explain various goals of financial management.

OR

What is Capital Budgeting? Explain various types of capital investment decisions.

Q2) What is financial statements? State the utilities and limitations of financial statements.

OR

Define the term working capital. Describe the factors affecting working capital requirements.

Q3) What is Inventory? Discuss the role of Inventory Management.

OR

- a) Write a detail note on trends in Indian financial system.
- b) Explain the capital expenditure decisions.

Q4) From the following balance sheet of Mafatlal Mills Limited, Mumbai calculate the following ratios:

- a) Current Ratio
- b) Liquid Ratio
- c) Absolute Ratio
- d) Current assets to fixed assets ratio
- e) Debt to equity ratio

P.T.O.

Balance Sheet
as on 31 - 03 - 2013

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity share capital	10,00,000	Good will	5,00,000
6% preference share capital	5,00,000	Plant and Machinery	6,00,000
General Reserve	1,00,000	Land and Building	7,00,000
Profit and Loss Account	4,00,000	Furniture	1,00,000
Provision for Taxation	1,76,000	Inventories	6,00,000
Bills Payable	1,24,000	Bills Receivables	30,000
Bank Overdraft	20,000	Sundry Debtors	1,50,000
Sundry Creditors	80,000	Bank	2,00,000
12% Debentures	5,00,000	Investment (Short-Term)	20,000
Total :	29,00,000	Total :	29,00,000

OR

State various types of Ratios with their importance and limitations.

Q5) Write short notes (any Two)

- a) Fund Flow Analysis
- b) Significance of Ratios
- c) Credit policy
- d) Goals of Receivables Management



Total No. of Questions : 5]

P3446

[4764] - 114

M.Com. (Semester - I)

BUSINESS ADMINISTRATION

Financial Management

(2008 Pattern) (Group - D) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :
- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) सर्व प्रश्नांना समान गुण आहेत.
 - 3) गणकयंत्राचा उपयोग करण्यास परवानगी आहे.
 - 4) संदर्भासाठी इंग्रजी प्रश्नपत्रिका पाहणे.

प्रश्न 1) वित्तीय व्यवस्थापन या संज्ञेची व्याख्या लिहा. वित्तीय व्यवस्थापनाची विविध ध्येये स्पष्ट करा.

किंवा

भांडवली अंदाजपत्रक म्हणजे काय? भांडवली गुंतवणूक निर्णयासंबंधीचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) वित्तीय विवरण पत्रक म्हणजे काय? वित्तीय विवरण पत्रकांची उपयोगिता आणि मर्यादा विशद करा.

किंवा

खेळते भांडवल या संज्ञेची व्याख्या लिहा. खेळत्या भांडवलाच्या गरजेवर परिणाम करणाऱ्या घटकांचे वर्णन करा.

प्रश्न 3) मालसाठा म्हणजे काय? मालसाठा व्यवस्थापनाच्या भूमिकेची चर्चा करा.

किंवा

भारतीय वित्तीय व्यवस्थेमधील प्रवाह यांवर विस्तृत टीप लिहा.

प्रश्न 4) मफतलाल मिल्स मर्यादित, मुंबई या कंपनीच्या ताळेबंदाच्या आधारे खालील गुणोत्तर काढा.

- अ) चालू गुणोत्तर
- ब) तरलता गुणोत्तर
- क) पूर्ण गुणोत्तर
- ड) चालू मालमत्ता – स्थिर मालमत्ता गुणोत्तर
- इ) ऋण-स्वनिधी गुणोत्तर

ताळेबंद (31 - 03 - 2013)

देयता	रूपये	जिंदगी	रूपये
सामान्य हक्क भागभांडवल	10,00,000	नावलौकीक	5,00,000
6% अग्रहक्क भागभांडवल	5,00,000	यंत्रसामग्री	6,00,000
राखीव निधी	1,00,000	जमीन व इमारत	7,00,000
नफा-तोटा खाते	4,00,000	फर्निचर	1,00,000
कर तरतूद	1,76,000	मालसाठा	6,00,000
हुंडी देणी	1,24,000	हुंडी येणी	30,000
बँक अधिकर्ष	20,000	ऋणको	1,50,000
धनको	80,000	बँक	2,00,000
12% कर्जरोखे	5,00,000	गुंतवणूक (अल्पकालीन)	20,000
	29,00,000		29,00,000

किंवा

गुणोत्तर प्रमाणाचे विविध प्रकार सांगा. गुणोत्तर प्रमाणाचे महत्व व मर्यादा स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) वित्त प्रवाह विश्लेषण
- ब) गुणोत्तराचे महत्व
- क) पत धोरण
- ड) येणी व्यवस्थापनाचे ध्येय



Total No. of Questions : 5]

P3447

SEAT No. :

[Total No. of Pages : 4

[4764] - 115

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

COMMERCIAL LAWS & PRACTICES

Intellectual Property Laws

(2008 Pattern) (Group - E) (Special Paper - II)

Time : 3 Hours

/Max. Marks : 100

Instructions to the candidates:

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

Q1) Throw a light on basic concepts of Intellectual Property Laws with different forms of Intellectual Property Rights. **[20]**

OR

Discuss in detail unfair practices in Intellectual Property Laws.

Q2) Explain meaning & purpose of patent with patentable & non-patentable inventors. **[20]**

OR

Discuss the different Appellate Authorities with power & obligations under patents (Infringement & Authorities) Act.

Q3) Explain in detail different forms of protecting trade mark & good will with suitable examples. **[20]**

Q4) What are the qualifications, disqualifications & rights of a Patent Agent. **[20]**

OR

Explain in detail need, purpose, features & different definitions under Biodiversity Act 2002.

P.T.O.

Q5) Write short note (Any four): **[20]**

- a) Commercial exploitation of Intellectual Property.
- b) Rights & obligations of patent holder (Patentee).
- c) Assignment & transmission of registered trade mark.
- d) State Biodiversity Authority.
- e) Nature of Intellectual Property Laws.
- f) Registration Procedure of Trademark.



Total No. of Questions : 5]

P3447

[4764] - 115

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

COMMERCIAL LAWS & PRACTICES

Intellectual Property Laws

(2008 Pattern) (Group - E) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न अनिवार्य आहेत.
- 2) सर्व प्रश्नांना समान गुण आहेत.
- 3) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) बौद्धिक संपदा कायद्याअंतर्गत असणाऱ्या विविध संकल्पनांवर प्रकाश टाकून बौद्धिक संपदेचे विविध प्रकार स्पष्ट करा. [20]

किंवा

बौद्धिक संपदा कायद्याअंतर्गत त्याचे होणारे गैरवापर स्पष्ट करा.

प्रश्न 2) स्वामित्व हक्काचा अर्थ व उद्देश स्पष्ट करून स्वामित्व हक्क मिळविण्यायोग्य व स्वामित्व हक्क आवश्यक नसणारे शोध स्पष्ट करा. [20]

किंवा

स्वामित्व हक्क (उल्लंघन व शिक्षा) कायद्याअंतर्गत येणाऱ्या विविध दार मागणाऱ्या अधिकारांचे अधिकार व जबाबदाऱ्या स्पष्ट करा.

प्रश्न 3) व्यापारीचिन्ह व पत्रक्षणाच्या विविध पद्धती सोदाहरण स्पष्ट करा. [20]

प्रश्न 4) स्वामित्व हक्क प्रतिनिधीच्या पदासाठी आवश्यक असणारी पात्रता अपात्रता व हक्कांची चर्चा करा. [20]

किंवा

जैवविविधता कायदा 2002 अंतर्गत येणाऱ्या विविध संकल्पना. कायद्याची गरज हेतू

वैशिष्ट्ये स्पष्ट करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

[20]

- अ) बौद्धिक संपदेचे व्यावसायिक शोषण
- ब) स्वामित्व हक्क धारकाचे अधिकार व जबाबदाऱ्या
- क) नोंदविलेल्या व्यापारी चिन्हांचे हस्तांतरण आणि रूपांतरण
- ड) राज्य जैवविविधता अधिकार मंडळ
- इ) बौद्धिक संपदा कायद्याचे स्वरूप
- फ) व्यापारी चिन्ह नोंदविण्याची कार्यपद्धती



Total No. of Questions : 5]

P3448

SEAT No. :

[Total No. of Pages : 4

[4764] - 116

M.Com. (Part - I) (Semester - I)
CO-OPERATION & RURAL DEVELOPMENT
Organisation of Co-Operative Business
(2008 Pattern) (Group - F) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Discuss the advantages of integrating the principles of co-operation and management.

OR

Explain the need of professionalisation of co-operative management. Discuss the steps involved in it.

Q2) Explain in brief organisation structure of co-operatives in India. State its features.

OR

Discuss the importance of communication and leadership in co-operative organisation.

Q3) Evaluate the role of state co-operative union in co-operative training.

OR

What is co-operative training? Explain the importance of Job oriented co-operative training.

Q4) Discuss the programmes implemented by vaikunth Mehata National co-operative Institute in co-operative education since 2005.

OR

"Co-operative education and training is a pre-requisite of success of any co-operatives" Discuss.

P.T.O.

Q5) Write short notes (Any two)

- a) Non-Agricultural credit co-operatives.
- b) Draw backs and problems of sugar co-operatives in Maharashtra.
- c) Leadership in co-operative Banks.
- d) District co-operative union.



Total No. of Questions : 5]

P3448

[4764] - 116

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

CO-OPERATION & RURAL DEVELOPMENT

Organisation of Co-Operative Business

(2008 Pattern) (Group - F) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :
- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
 - 2) सर्व प्रश्नांना समान गुण आहेत.
 - 3) संदर्भासाठी मूळ प्रश्नपत्रिका पहावी.

प्रश्न 1) सहकार आणि व्यवस्थापनाच्या तत्वांच्या जुळणीच्या फायद्यांची चर्चा करा.

किंवा

सहकारी व्यवस्थापनाच्या व्यावसायीकरणाची गरज स्पष्ट करा. त्यामधे समाविष्ट होणाऱ्या टप्यांची चर्चा करा.

प्रश्न 2) भारतातील सहकारी संघटनेची रचना थोडक्यात स्पष्ट करा. तीची वैशिष्ट्ये सांगा.

किंवा

सहकारी संघटनेतील संज्ञापन आणि नेतृत्वाच्या महत्वाची चर्चा करा.

प्रश्न 3) सहकार प्रशिक्षणातील राज्य सहकारी संघाच्या भूमिकेचे मुल्यमापन करा.

किंवा

सहकार प्रशिक्षण म्हणजे काय? कार्याभिमुख सहकार प्रशिक्षणाचे महत्व स्पष्ट करा.

प्रश्न 4) वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेने 2005 पासून सहकार शिक्षणात राबविलेल्या उपक्रमांची चर्चा करा.

किंवा

“सहकार शिक्षण व प्रशिक्षण ही कोणत्याही सहकारी संस्थेच्या यशाची पुर्वअट आहे.” चर्चा करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

- अ) बीगरकृषी सहकारी पतसंस्था
- ब) महाराष्ट्रातील सहकारी साखरसंस्थांच्या उणीवा व समस्या
- क) सहकारी बँकामधील नेतृत्व
- ड) जिल्हा सहकारी संघ



Total No. of Questions : 5]

P3449

SEAT No. :

[Total No. of Pages : 4

[4764] - 117

M.Com. (Semester - I)

ADVANCED BANKING AND FINANCE

Central Banking (Group - G) (Special Paper - II)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) “The functions of a central bank that distinguish them from a commercial bank are the founding stones behind their evolution across the globe.” Do you agree or not? Justify your answer.

OR

Explain in detail the establishment of the Reserve Bank of India.

Q2) Explain in detail RBI’s function of note issue with reference to:

- a) Asset backing
- b) Distribution of currency

OR

How does the RBI manage the public debt? What have been the innovations in debt instruments introduced by the RBI in managing the public debt?

Q3) Spell out the RBI guidelines pertaining to:

- a) Opening of new banks in India
- b) Branch licensing

OR

Spell out in detail the regulation of foreign banks in India with special reference to:

- a) Their establishment
- b) Share capital
- c) Reserve fund
- d) Accounts, Balance sheet and Audit

P.T.O.

Q4) Explain in detail how the RBI exercises its control over management.

OR

What are Non Banking Finance Companies (NBFCs)? Explain in detail the regulatory framework for the NBFCs in India.

Q5) Write notes on (Any two)

- a) Currency chests: mechanism and operations
- b) Appraisal of the recent developments in the currency management
- c) RBI as a banker to the state government
- d) Setting up of subsidiaries of commercial banks



Total No. of Questions : 5]

P3449

[4764] - 117

M.Com. (Semester - I)

ADVANCED BANKING AND FINANCE

Central Banking (Group - G) (Special Paper - II)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- 2) सर्व प्रश्नांना समान गुण आहेत.
- 3) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) ‘‘मध्यवर्ती आणि व्यापारी बँकांमधील फरक दर्शविणारी मध्यवर्ती बँकेची कार्ये ही त्यांच्या जगभरातील उत्क्रांतीच्या मागील पायाचे दगड आहेत.’’ तुम्ही याच्याशी सहमत आहात किंवा नाही ? तुमच्या उत्तराचे समर्थन करा.

किंवा

भारतीय रिझर्व बँकेची स्थापना सविस्तर स्पष्ट करा.

प्रश्न 2) भारतीय रिझर्व बँकेचे चलनी नोटांचे निर्गमन कार्य खालील बाबींना अनुसरून स्पष्ट करा.
अ) मालमत्तेचे पाठबळ
ब) चलनी नोटांचे वितरण

किंवा

भारतीय रिझर्व बँक सरकारी कर्जाचे व्यवस्थापन कसे करते ? भारतीय रिझर्व बँकेने सरकारी कर्जाचे व्यवस्थापन करीत असताना कोणत्या नाविन्यपूर्ण कर्जसाधनांचा परिचय करून दिला ?

प्रश्न 3) खालील बाबीसंदर्भातील भारतीय रिझर्व बँकेची मार्गदर्शक तत्वे नमूद करा.
अ) भारतात नवीन बँक उघडणे.
ब) शाखा परवाना.

किंवा

भारतात विदेशी बँकांचे विनियमन खालील बाबींना अनुसरून नमूद करा.

- | | |
|--------------------|----------------------------------|
| अ) त्यांची स्थापना | ब) भाग भांडवल |
| क) राखीव निधी | ड) लेखा, ताळेबंद आणि लेखापरिक्षण |

प्रश्न 4) भारतीय रिझर्व्ह बँक भारतातील बँकांच्या व्यवस्थापनावर कशाप्रकारे नियंत्रण करते ते सविस्तर स्पष्ट करा.

किंवा

बँकेतर वित्तीय संस्था म्हणजे काय? भारतातील बँकेतर वित्तीय संस्थांवरील विनियामक चौकट सविस्तर स्पष्ट करा.

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) तिजोरी : यंत्रणा आणि कार्यपद्धती
- ब) चलन व्यवस्थापनातील अलीकडील विकासाचे मूल्यमापन
- क) 'राज्य सरकारची बँक' या नात्याने भारतीय रिझर्व्ह बँक
- ड) व्यापारी बँकांच्या अनुषंगी कंपन्या उभ्या करणे



Total No. of Questions : 5]

SEAT No. :

P3450

[Total No. of Pages : 4

[4764]-118

M.Com. - I (Semester - I)

ADVANCED MARKETING

Consumer Behaviour

(2008 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is ‘Consumer Behaviour’? Why to study Consumer Behaviour in Marketing?

OR

Explain the role of media in consumer decision making process with suitable examples.

Q2) Write notes on :

- a) Consumer perception of risk.
- b) Negative motivation.

OR

What is ‘Attitude’? Describe factors involved in Attitude formation.

Q3) State various steps of Consumer Research process.

OR

Explain in detail consumer protection legislation in India.

Q4) State components of learning process.

OR

State internal and external factors affecting perception of consumers.

P.T.O.

Q5) Write short notes on (any four) :

- a) Rural consumer.
- b) Stimulus generalisation.
- c) Methods of collecting primary data.
- d) Business Ethics.
- e) Positive Motivation.



Total No. of Questions : 5]

P3450

[4764]-118

M.Com. - I (Semester - I)
ADVANCED MARKETING
Consumer Behaviour
(2008 Pattern) (Special Paper - II)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्न पत्रिका पहावी.
-

प्रश्न 1) ‘ग्राहक वर्तन’ म्हणजे काय? विपणनामध्ये ग्राहक वर्तनाच्या अभ्यासाची का गरज आहे?

किंवा

ग्राहकाच्या निर्णय प्रक्रिये मधील प्रसारमाध्यमांची भूमिका उदाहरणासहित स्पष्ट करा.

प्रश्न 2) टीपा लिहा.

- अ) ग्राहकाचे धोक्यासंबंधीचे संवेदन
ब) नकारात्मक संप्रेरण

किंवा

‘अभिवृत्ती’ म्हणजे काय? अभिवृत्ती निर्मिती मधे समाविष्ट असलेले घटक विशद करा.

प्रश्न 3) ग्राहक संशोधन प्रक्रियेतील विविध पायऱ्या सांगा

किंवा

भारतातील ग्राहक संरक्षणविषयक कायद्यांचे सविस्तर स्पष्टीकरण द्या.

प्रश्न 4) अध्ययन प्रक्रियेतील घटक सांगा.

किंवा

ग्राहक संवेदनावर परिणाम करणारे अंतर्गत व बाह्य घटक सांगा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) ग्रामीण ग्राहक
- ब) उद्दिपक सामान्यीकरण
- क) प्राथमिक तथ्ये गोळा करणाऱ्या पद्धती
- ड) व्यावसायिक नीतीमुल्ये
- इ) सकारात्मक संप्रेरण

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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.

- a) Cost of Preference Shares.
- b) Cost of Equity Shares.
- c) 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 Sargent 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 स्कूलातर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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

किंवा

औद्योगिक स्थाणनिश्चितीचा सार्जट 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 $\chi^2_1 = 3.81, \chi^2_2 = 5.99, \chi^2_3 = 7.81$ 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]

$$f(x) = kx^2 \quad \text{if } -1 < x < 2 \\ = 0 \quad \text{otherwise}$$

Find k, $P(X > 0)$, $P(0 < X < \frac{1}{2})$

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 of Rs. 100 each	67,500	Land and Building	32,500
General Reserve	3,000	Plant and Machinery	12,500
Dividend Equalization Reserve	2,500	Stock	20,000
Profit and Loss A/c	4,500	Debtors	10,500
Creditors	20,000	Less : R.D. D. <u>500</u>	10,000
Outstanding	1,250	Cash In hand	2,500
Provision for Taxation	11,250	Cash at Bank	10,000
	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 Rs 100 each	50,000	Plant and Machinery	20,000
Bank Overdraft	5000	Furniture and Fittings	3,750
Creditors	17,500	Vehicles	11,250
		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		Fixed Assets	257000
8% Debentures	50000	Stock	50000
Interest Accrued on Debentures	100000	Debtors	60000
Creditors	8000	Bank	1000
	100000	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 freight 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
Tuition Fees		50,000
Examination Fees		2,00,000
Govt. Grant	2,00,000	
Salaries and Wages	2,000	
Rent for the Hall		75,000
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 (30-09-2014)	4,000	80% of Work Certified	6,00,000

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

Particulars	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 :- 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 सिक्युरिटी म्हणजे काय? इंट्रॉडर्स (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 प्रक्रिया (कलम 43 ते 47) मधील दंड स्पष्ट करा.

प्रश्न 3) अ) संगणकीय घोटाळे 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 घोटाळे
- 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 & maintenance 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.

Capalilty 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 rocfidale Equitable pioneer's 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 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 :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्रश्न 1) रॉशेल 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

इत्तायलमधील 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 विद्युत 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) Rajarshee Shahu Maharaj Swayamrozzgar 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: 3 तास]

[एकूण गुण: 50]

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

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

किंवा

भारतातील सार्वजनिक उद्योगाची कार्यक्षमता, स्वयंतता 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) स्वयंसिध्द कार्यक्रम
ब) राजर्षी शाहमहाराज स्वयंरोजगार योजना

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

किंवा

ब) भारतातील सार्वजनिक उद्योगांच्या व्यवस्थापन कार्यपद्धती स्पष्ट करा.

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

किंवा

ड) लघु उद्योगांच्या समस्या स्पष्ट करा.

प्रश्न 4) थोड़क्यात 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 & 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 :- 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 पेटेन्टच्या संदर्भात भारतीय नैतिक आणि अनैतिक व्यवहार किंवा पध्दती सविस्तर स्पष्ट करा.

प्रश्न 2) ‘कॉपॉरेट सामाजिक जबाबदारी’ या संकल्पनेची व्याख्या द्या. कॉपॉरेट 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) विषयनातील भारतीय नैतिक पद्धती

क) कॉर्पोरेट नागरिकत्व

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

✓ ✓ ✓

Total No. of Questions : 5]

SEAT No. :

P3451

[Total No. of Pages : 4

[4764] - 201

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

FINANCIAL ANALYSIS AND CONTROL
(2008 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) CADBURY Limited, Mumbai wants to purchase a new machine for the company. There are three alternative available, the details of which are as follows:

Particulars	Machine A	Machine B	Machine C
Cost	Rs.6,00,000	Rs. 5,00,000	Rs. 6,00,000
Life	5 Years	5 Years	5 Years
Year	Net profit after depreciation and tax		
1 st	70,000	10,000(Loss)	1,50,000
2 nd	60,000	30,000	1,00,000
3 rd	50,000	50,000	50,000
4 th	60,000	1,00,000	30,000
5 th	70,000	1,50,000	20,000

Depreciation has been charged by straight line method. The company expects minimum rate of return at 10% at which the present value of Rupee one to be received at the end of each year is given below:

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

P.T.O.

You are required advise the management which of the alternative machines is the best on the basis of the following methods appraisal:

- a) Pay back method
- b) Net present value
- c) Profitability index
- d) Average return on average investment

Q2) Eskay Ltd. Ernakulam wishes to prepare Cash Budget from January. Prepare a cash budget for the first six months from the following estimated revenue and expenses of 2013.

2013 Months	Total Sales Rs.	Materials Rs.	Wages Rs.	Overheads	
				Production Rs.	Selling and Distribution Rs.
January	20,000	20,000	4,000	3,200	800
February	22,000	14,000	4,400	3,300	900
March	24,000	14,000	4,600	3,300	800
April	26,000	12,000	4,600	3,400	900
May	28,000	12,000	4,800	3,500	900
June	30,000	16,000	4,800	3,600	1,000

Cash balance on 1st Jan. 2013 was Rs.10,000. A new machine is to be installed at Rs.30,000 on credit to be repaid by two equal installments in March and April 2013. Sales commission@ 5% o total sales is to be paid within the month following actual sales. Rs. 10,000 being the amount of second call may be received in March 2013. Share premium amounting to Rs.2,000 is also receivable with second call.

- a) Period of credit allowed by suppliers -2 months
- b) Period of credit allowed to customers - 1 month
- c) Delay in payment of overheads - 1 month
- d) Delay in payment of wages - $\frac{1}{2}$ month

Assume cash sales to be 50% of total sales.

OR

Define 'Flexible Budget'. Outline advantages of and procedure for setting up Flexible Budget

Q3) What is Break-Even Analysis? State the assumptions, advantages and limitation of Break-Even Analysis.

OR

From the following cost data relating to Force India Ltd., Faizpur you are required to calculate:

- a) Sales at Break-Even
- b) Profit at budgeted sales
- c) Profit, if actual sales be at 80% capacity.

Budgeted sales for the year 2012-2013 Rs.12,00,000

(At 100% capacity)

Rigid cost in total Rs. 1,00,000

Chargeable expenses 02% of sales

Variable manufacturing overheads 10% of sales

Administrative and selling on cost - variable 08% of sales

Direct materials 35% of sales

Prime cost labour 20% of sales

Q4) What is Overhead Variance? What are the different types of overhead variance? How are they calculated and dealt with?

OR

In Mafatlal Mills Ltd., Mumbai standard labour cost of producing 500 metre of cloth has been specified as follows :

- i) Men workers : 20 hours @ Rs.15 per hour
- ii) Women workers : 30 hours @ Rs. 10 per hour

The actual cost data for producing 500 metre of cloth is as follows

- i) Men workers 30 hours @ Rs.17 per hour
- ii) Women workers : 30 hours @ Rs. 10 per hour

You are required to calculate,

- a) Labour cost variance
- b) Labour rate variance
- c) Labour efficiency variance
- d) Labour mix variance
- e) Labour yield variance

Q5) Write short notes: (Any Four)

- a) Key Factor
- b) 'Make' or 'Buy' Decision
- c) Internal Rate of Return
- d) Master Budget
- e) Material Cost Variance
- f) Capital Budgeting



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 :- 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 'बैंकिंग कंपन्या, वित्तीय संस्था आणि मध्यस्थ' यांची दायित्वे स्पष्ट करा. [14]

किंवा

भारतीय रिझर्व 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 अर्थवोध 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: 2 तास]

[एकूण गुण: 50]

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

P3535

SEAT No. :

[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 mortagage 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 b) Value of non taxable services
 ₹ 12,00,000 ₹ 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]

P3536

SEAT No. :

[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) State 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 रूपांतर)

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 पद्धतीचे 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 पद्धती व कालावधी याची माहिती द्या.

प्रश्न 3) अ) मुद्रणाधिकार कायद्यानुसार 'अपराधांचे स्वरूप व शिक्षा' याचे स्पष्टीकरण करा. [7]
ब) 'रोपांचा नवीन नमुना' ह्याची व्याख्या सांगुन, रोपांचे नमुने व शेतकऱ्याचे 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 शेतकऱ्याचे हक्क संरक्षण कायदा, 2001 नुसार प्रमाणपत्राची नोंद रद्द करने व परत घेणे.

⊖ ⊖ ⊖

[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?

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 manufacturer receives a trade enquiry from overseas 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 or 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) दुध सहकारी संस्थांची व्यावसायिक धोरणे आणि कार्यपद्धती 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 रूपांतर)

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

प्रश्न 3) 'पर्यावरण विश्लेषण' म्हणजे काय? पर्यावरण विश्लेषणाच्या पद्धती 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]

P3540

SEAT No. :

[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 मूलतत्वे

(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/पद्धती 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]

P3541

SEAT No. :

[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 रूपांतर)

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 रिझर्व 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) प्रिशिपमेंट क्रेडीट व पोस्ट – शिपमेंट क्रेडिट म्हणजे काय ? [7]
ब) उच्च शक्ती पैशाची संकल्पना स्पष्ट करा. [7]

किंवा

अ) औद्योगिक वित्तपुरवठ्यातील रिझर्व 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 रिझर्व बँकेची)

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Total No. of Questions : 4]

P3542

SEAT No. :

[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 रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- 2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका 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 वित्तीय आणि आर्थिक परिणाम
- ड) हवाई वाहतूक क्षेत्राने राबवलेल्या ग्राहक केंद्रित सेवा



Total No. of Questions : 5]

SEAT No. :

P3452

[Total No. of Pages : 4

[4764] - 202

M.Com. (Semester - II)

**RESEARCH METHODOLOGY FOR BUSINESS
(2008 Pattern) (Compulsory)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

- Q1)* a) Explain the importance of Business Research.
b) Explain the types of Research.

OR

Explain the sources of information regarding company & labour market.

- Q2)* What is 'Case Study Method'? Explain the steps, merits & demerits of case study method.

OR

Write notes on following :

- a) Classification
- b) Tabulation

- Q3)* What do you mean by cases in Business Research? Explain the features & types of cases in Business Research.

OR

Explain in detail the structure of a Research Report.

P.T.O.

Q4) Explain in detail the statistical techniques used in Business Research.

OR

Explain the Research Problems in Business functions.

Q5) Write short notes (Any Four) :

- a) Research Design
- b) Government Sources of Information
- c) Types of Data Bases
- d) Avoiding plagiarism
- e) Organising evidence information data
- f) Evaluation of secondary sources



Total No. of Questions : 5]

P3452

[4764] - 202

M.Com. (Semester - II)

RESEARCH METHODOLOGY FOR BUSINESS
(2008 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

- प्रश्न 1) अ) व्यवसाय संशोधनाचे महत्व स्पष्ट करा.
ब) संशोधनाचे प्रकार स्पष्ट करा.

किंवा

कंपनी आणि श्रम बाजार संदर्भातील माहिती मिळविण्याचे मार्ग किंवा स्रोत स्पष्ट करा.

- प्रश्न 2) संशोधनाची 'व्यष्टी अध्ययन पद्धती' म्हणजे काय? व्यष्टी अध्ययन पद्धतीच्या पायऱ्या व गुणदोष स्पष्ट करा.

किंवा

खालील बाबीवर टीप लिहा.

- अ) वर्गीकरण
ब) सारणीकरण

- प्रश्न 3) व्यवसाय संशोधनात प्रकरण/दाखला (Cases) म्हणजे काय? व्यवसाय संशोधन प्रकरणाची वैशिष्ट्ये व प्रकार स्पष्ट करा.

किंवा

संशोधन अहवालाचा आराखडा सविस्तर स्पष्ट करा.

प्रश्न 4) व्यवसाय संशोधनात वापरली जाणारी संख्याशास्त्रीय तंत्रे सविस्तर स्पष्ट करा.

किंवा

व्यवसाय कार्यातील संशोधन समस्या स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) संशोधन आराखडा
- ब) सरकारी माहितीचे स्रोत
- क) डेटा बेसचे प्रकार
- ड) वाडमय चौर्य टाळणे
- इ) पुरावा माहिती तथ्य संकलन
- फ) दुय्यम स्रोतांचे मुल्यमापन



Total No. of Questions : 5]

SEAT No. :

P3453

[Total No. of Pages : 4

[4764] - 203

M.Com. (Semester - II)

INDUSTRIAL ECONOMICS

(2008 Pattern) (Old Course)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) State and explain Inter-relationship between Industrial development and Economic development.

OR

State and explain factors influencing location of industries.

Q2) State and explain Sargent Florences theory of industrial location.

OR

Explain impact of industrialisation on employment.

Q3) What is Industrial Productivity? Explain factors affecting Industrial Productivity.

OR

State and explain role and problems of Special Economic Zone in India.

Q4) State and explain causes of Industrial imbalance in India.

OR

State and explain role and problems of Private Sector in India.

P.T.O.

Q5) Write short notes (Any Two) :

- a) Scope of Industrial Economics.
- b) Problems of public sector.
- c) Webers theory of Location of Industries.
- d) Need of Balanced Regional Industrial Development.



Total No. of Questions : 5]

P3453

[4764] - 203

M.Com. (Semester - II)

INDUSTRIAL ECONOMICS

(2008 Pattern) (Old Course)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : हा 1) सर्व प्रश्न आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्रश्न 1) औद्योगिक विकास आणि आर्थिक विकास यामधील अंतरसंबंध सांगा व स्पष्ट करा.

किंवा

औद्योगिक स्थाननिश्चितीवर प्रभाव टाकणारे घटक सांगा व स्पष्ट करा.

प्रश्न 2) सार्गन्ट फ्रोरेन्सचा औद्योगिक स्थाननिश्चितीचा सिधांत सांगा व स्पष्ट करा.

किंवा

औद्योगिकीकरणाचा रोजगारावरील प्रभाव स्पष्ट करा.

प्रश्न 3) औद्योगिक उत्पादकता म्हणजे काय? औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा.

किंवा

भारतातील विशेष आर्थिक क्षेत्राची भूमिका आणि समस्या सांगा व स्पष्ट करा.

प्रश्न 4) भारतातील औद्योगिक असमतोलाची कारणे सांगा व स्पष्ट करा.

किंवा

भारतातील खाजगी क्षेत्राची भूमिका व समस्या सांगा व स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- अ) औद्योगिक अर्थशास्त्राची व्यापी
- ब) सार्वजनिक क्षेत्राच्या समस्या
- क) वेबरचा स्थाननिश्चितीचा सिधांत
- ड) समतोल प्रादेशिक औद्योगिक विकासाची गरज



Total No. of Questions : 5]

SEAT No. :

P3454

[Total No. of Pages : 4

[4764]-204

M.Com. (Semester - II)
BUSINESS STATISTICS
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Attempt any four of the following : [20]

- a) Define the following terms :
 - i) Random variable.
 - ii) Probability mass function.
 - iii) Mathematical expectation.
 - iv) Parameter.
 - v) Estimator.
- b) For the following distribution of discrete random variable X :

X	0	1	2	3	4	5
P(X = x)	k	3k	4k	4k	k	k

- i) Find value of k.
- ii) $P(1 < X \leq 4)$
- iii) Find $P(X > 3)$
- c) Explain the concept of acceptance sampling.
- d) Explain working of single sampling plan.

P.T.O.

- e) The following information is collected on two characters :

	Cinegoers	Non - cinegoers
Literate	83	57
Illiterate	45	65

Based on this information can you conclude that there is no association between habits of cinema watching and literacy at 5% level of significance.

Given $\chi^2_1 = 3.81$, $\chi^2_2 = 5.99$, $\chi^2_3 = 7.81$.

- f) A random sample of 18 pairs of observations from a normal population gives a correlation of 0.46. Is it likely that the variables in the population are uncorrelated?
(Use 5% L.O.S., Given $t_{16} = 2.12$, $t_{17} = 2.11$, $t_{18} = 2.10$)

Q2) Attempt any four of the following :

[20]

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

X	1	2	3	4	5
P(X = x)	0.2	0.15	0.32	0.15	0.18

Find mean and variance of X.

- b) Suppose $X \rightarrow B(n, p)$
- i) If $E(X) = 6$, $\text{Var}(X) = 4.2$, find n and p.
 - ii) If $E(X) = 10$, $n = 25$, find p, $\text{Var}(X)$ and SD of X.
- c) The mean life of sample of 10 electric bulbs was found to be 1456 hours with standard deviation 423 hours. A second sample of 17 bulbs chosen from a different batch showed a mean life of 1280 hours with standard deviation of 398 hours. Is there a significant difference between the means of two batches? Use 5% level of significance.
(Given $t_{25} = 2.06$, $t_{26} = 2.056$, $t_{27} = 2.052$)

- d) Find 3 yearly centered moving averages for the following data on sales.

Year	2000	01	02	03	04	05	06	07	08	09	10	11
Sales	68	62	61	63	65	58	66	61	68	63	63	67

- e) Explain the procedure of large sample test for equality of two population means.

- f) Define the terms:
- Hypothesis.
 - Critical region.
 - Type II error.
 - p- value.
 - Level of significance.

Q3) Attempt any four of the following : [20]

- For a Poisson distribution $P(X = 1) = 0.031093$ and $P(X = 2) = 0.079288$, find $P(X = 0)$, $P(X = 3)$ and mean of the distribution.
- A radar system has a probability of 0.1 of detecting a certain target during a single scan. Find the probability that the target will be detected
 - At least twice in five scans
 - At most once in five scans.
 - Thrice in five scans.
- A manufacture of ball-bearings guarantees that 2 % of items are defective. A sample of 1000 ball bearings gave 25 defective. Can you say the product meets guarantee? [use $\alpha = 5\%$]
- Explain process control and product control.
- Explain construction of c chart.
- State probability mass functions of binomial and Poisson distributions. Also state that under what conditions they are approximately same.

Q4) Attempt any two of the following: [20]

- Below are given the means and ranges of 10 samples of size 5 each taken from a certain production process at regular intervals.

\bar{X}	14.2	13.9	15.5	12.1	14.1	13.2	12.9	13.5	13.1	12.8
R	2.0	2.5	2.8	2.5	3.0	1.9	2.1	3.9	3.1	2.1

Given $n = 5$, $D_3 = 0$, $D_4 = 2.115$, $A_2 = 0.577$, Draw \bar{X} chart, R chart and comment.

- b) If $X \rightarrow N(20, 10^2)$ find
- $P(X > 40)$
 - $P(X < 32.5)$
 - $P(15 < X < 40)$
 - $E(Y)$ and $\text{Var}(Y)$, where $Y = 2X - 6$.
- c) Draw P chart for following data of number of defectives in 10 samples of size 50 each and comment on the result.
- 8, 6, 5, 7, 2, 5, 3, 8, 4, 4

Q5) Attempt any Two of the following : [20]

- a) What do you mean by time series? Explain different components of time series.
- b) A health club run a weight loss program on 10 women. Test effectiveness of program at 1% level of significance on the basis of following observations.

Weights before	120	125	115	130	123	119	122	127	128	118
Weights after	111	114	107	120	115	112	112	120	119	112

- c) Fit a straight line trend to the following time series by the least square method.

Year	2000	2001	2002	2003	2004
Profit	18	22	28	42	70

Estimate profit for year 2007. Also plot the data one the graph and show trend line.



Total No. of Questions : 5]

SEAT No. :

P3455

[Total No. of Pages : 5

[4764] - 205

M.Com. (Semester - II)

SPECIALISED AREAS IN ACCOUNTING

Advanced Accounting and Taxation

(2008 Pattern) (Group - A) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100]

Instructions to the candidates:-

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

Q1) What is Financial Reporting? Explain its importance and limitations in respect of Mutual Funds? [20]

OR

Write short notes (Any Four) :

- a) Demerger
- b) Service Tax
- c) Advance payment of Income Tax
- d) Stock Brokers
- e) Value added Tax
- f) Transport Accounting

Q2) Following are the balances from the ledger of Sai Sagar, Hotel, Ratnagiri, on 31st Dec., 2012. [20]

Share Capital	2,50,000/-
Furniture & Fixtures	85,000/-
Freehold premises	47,000/-
Glass & China	11,000/-
Cuttery & plates	5,000/-
Linen	1,000/-
Rates, taxes & insurance	1,000/-
Salaries & Wages	5,000/-

P.T.O.

Stock on 1/01/2012

Wines Rs. 12,000/-, Spirits Rs. 4,000/-, Beers Rs. 20,000/-, Minerals Rs. 2,000/-, Cigars & Cigarettes Rs. 2000/-

Sundry provision and stores Rs. 5,000/-, Coal Rs. 1,500/-

Purchases :

Meat Rs. 4,000/-, Fish & Poultry Rs. 4,000/-, Sundry Provision Rs. 5,000/-, Wines Rs. 20,000/-, Spirits Rs. 10,000/-, Beers Rs. 25,000/-, Minerals Rs. 5,000/-, Cigarettes & Cigars Rs. 3,000/-

Laundry 1,000/-

Coal & Gas 3,000/-

Electricity Bill 3,000/-

General Expenses 2,000/-

Sales :

Wines Rs. 20,000/-, Spirits Rs. 7,000/-

Beers Rs. 30,000/-, Minerals Rs. 4,250/-

Cigars & Cigarettes Rs. 4,000/-

Charges :

Meals Rs. 75,000/-, Rooms Rs. 25,000/-

Washing Charges Rs. 5,000/-, Fires in Bedrooms Rs. 5000/-

Depreciations :

Premises Rs. 2,700/-, Furniture & Fittings is Rs. 4,000/-, Glass & China Rs. 500/-, Linen Rs. 100/-

Cuttery & Plates Rs. 200/-

Cash at Bank 44,600/-

Cash in Hand 48,600/-

Visitors A/c 64,500/-

Sundry creditors 26,500/-

Prepare Final Accounts for the year ended 31st Dec, 2012.

Stock on 31.12.2012 were -

Wines - Rs. 5,000/-

Spirits - Rs. 3,500/-

Beers - Rs. 6,500/-

Minerals - Rs. 2,000/-

Cigars & Cigarettes Rs. 1,000/-

Sundry provision for stores Rs. 500/- and coal Rs. 100/-

- Q3)** Bharat Ltd. Undertook a contract For Rs. 50,00,000/- on 1st July, 2012. On 30th June 2013 When the accounts were closed, the following details about the contract were gathered. [20]

	Rs.
Material purchased	10,00,000/-
Wages paid	4,50,000/-
General Expenses	1,00,000/-
Plant Purchased	5,00,000/-
Material on hand (30.06.2013)	2,50,000/-
Wages accrued (30.06.2013)	50,000/-
Work certified	20,00,000/-
Cash Received	15,00,000/-
Work uncertified	1,50,000/-
Depreciation of Plant	50,000/-

The above contract contained an escalation clause which read as follows :

“ In the event of prices of materials and rates of wages increase by more than 5%, the contract price will be increased accordingly by 25% of the rise in the cost of materials and wages beyond 5% in each case”. It was found that since the date of signing the agreement the prices of materials and wage rates increased by 25%. The value of the work certified does not take into account the effect of the above clause.

Prepare the contract account. Working should form part of the answer.

Q4) The Balance Sheet of Poddar Ltd., is as follows.

[20]

Balance sheet as on 31-03-2012

Liability	Amount	Assets	Amount
Issued & Sub. Capital		Freehold Property	1,20,000
10,000 6 ½% pref. shares		Patents	49,000
of Rs. 10/- each fully paid.	1,00,000	Book Debts	24,000
12,000 equity shares of		Stock	36,000
Rs. 10/- Each fully paid	1,20,000	Bank	1,000
5% Debentures	20,000	Profit & Loss A/c	30,000
Interest Accrued	4000		
Trade Creditors	16,000		
	2,60,000		2,60,000

The following scheme of reconstruction was duly passed.

- a) Modern Ltd. to be formed to take over the business of Poddar Ltd.
- b) One share of Rs. 5/- fully paid up in Modern Ltd. to be issued for every three equity shares in Podder Ltd.
- c) Three shares of Rs. 5/- fully paid in Modern Ltd. to be issued for every five preference shares in Poddar Ltd.
- d) Debenture holders to be paid in full by Modern Ltd.
- e) The creditors in Podder Ltd. to receive 80% of the amount due to them in fully paid shares of Rs. 5/- each in Modern Ltd. in full settlement.
- f) Patent and debit balance of Profit & Loss account to be written off
- g) Arrears of preference dividends to be cleared by issue of one share of Rs. 5/- fully paid in Modern Ltd. for every twenty shares held.
- h) Any balance available in the scheme to be used in reducing the value of freehold property.

Prepare Realisation Account, preference share holders, and equity share holders Accounts, and computation of purchase consideration.

Q5) Following is the Trial Balance and additional information of Singhad Public School, Satara. [20]

Prepare Income & Expenditure Account for the year ended on 31st March, 2012 and a Balance sheet as on that date

Name of the Account	Debit Bal.	Credit Bal.
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
Exam. fees		20,000
Govt. Grants		2,00,000
Salaries & Wages	2,00,000	
Rent for the Hall	2,000	
Subscription received		75,000
Donation (Not to be capitalised)		50,000
Investments @ 12% p.a	3,00,000	
Sundry receipts		2,000
Printing & stationery	20,000	
Telephone Bill	5,000	
Exp. on annual social functions	5,000	
Cash at Bank	7,000	
Cash in Hand	3,000	
	9,42,000	9,42,000

Additional Information :-

- a) Subscriptions due Rs. 10,000/-
- b) Subscriptions received in advance Rs. 15,000/-
- c) Tution fees yet to be received Rs. 5,000/-
- d) Salaries & Wages outstanding Rs. 10,000/-
- e) Provide depreciation @ 10% on Building, furniture & fitting and library books.



Total No. of Questions : 6]

SEAT No. :

P3456

[Total No. of Pages : 3

[4764] - 206

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS
Application of Cost Accounting
(Group - B) (2008 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Fill in the blanks : [5]

- i) Normal capacity is the capacity _____ during a normal period.
- ii) Labour productivity (measurement) = $\frac{\text{output}}{\dots\dots\dots}$
- iii) Value chain Analysis is a way of assessing advantages.
- iv) is the result of combined input of variety of factors e.g. materials, labour, capital, machines and management.
- v) The activity level which smooths out highs and lows of production is called capacity.

b) State whether the following statements are True or False. [5]

- i) Productivity should not be confused with production.
- ii) Scrap is not visible where as waste is visible.
- iii) The volume of production achieved in a specified period is called practical capacity.
- iv) Rent on owned building is not included in cost accounts.
- v) Idle facility and idle time are the same.

P.T.O.

Q2) What is meant by ‘Value chain’ and how is it useful in assessing competitive advantages? [20]

Q3) Write short notes on any four of the followings : [20]

- a) Cost of finance
- b) Waste
- c) Productivity vs. Efficiency
- d) Research and development cost
- e) Need for reconciliation of cost and financial accounts.
- f) Spoilage

Q4) A manufacturing company disclosed a net loss of ₹ 1,73,500 as per their cost accounts for the year ended March 31, 2013. The financial accounts however disclosed a net loss of ₹ 2,55,000 for the same period. Followings are the data. [20]

	₹
Factory overheads under - absorbed	20,000
Administration overheads over - absorbed	30,000
Depreciation charged in financial a/c	1,62,500
Depreciation charged in cost a/c	1,37,500
Interest on investment not included in cost a/c	48,000
Income tax provided	27,000
Interest on loan funds in financial a/c	1,22,500
Transfer fees (Credit in financial books)	12,000
Stores adjustment (Credit in financial a/c)	7,000
Dividend Received	16,000

Prepare a Reconciliation statement.

Q5) ‘Fairwell’ Co. Ltd manufacture product ‘X’ at the rate of 160 pieces per hour. The company has been producing and selling 3,20,000 units p.a. during the period 2008 to 2012. However, during the year 2013 the Co. was able to produce 2,92,000 units only. The Co.’s annual fixed overhead for 2013 amounted to ₹ 11,68,000. The company works on single shift only at 8 hours per day & 6 days a week. The company had declared 13 holidays during the year 2013. The quarterly preventive maintenance & repairs work involved 77 hours. Calculate the maximum, practical, normal & actual capacities in 2013 in terms of hours. [20]

Q6) Prepare a Reconciliation statement from the information given below. [10]

	₹
Profit as per financial a/c	18,550
Director's fees not charged in cost a/c	650
A provision for bad - debts	570
Bank interest	30
Income tax	8,300

Overheads in the cost accounts were estimated at ₹ 8,500, the charges shown by the financial accounts were ₹ 8,320. Depreciation of ₹. 800 was provided in the financial a/c.



Total No. of Questions : 5]

SEAT No. :

P3457

[Total No. of Pages : 4

[4764] - 207

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT
Modern Business Practices
(2008 Pattern) (Group - C) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain organisation, objectives & functions of Maratha Chamber of Commerce.

OR

Explain objectives and functions of federation of Indian Chamber of Commerce and Industries.

Q2) Explain the organisation, objectives & functions of Maharashtra Chamber of Commerce.

OR

Describe organisation, functions and policies of public Enterprises in India.

Q3) State nature of Indian Agriculture and Agricultural Taxation Policy of Government of India.

OR

What is 'Agricultural Business'? Explain characteristics of Agricultural Business in India.

P.T.O.

Q4) What is 'Agricultural By - Product'? State nature & disposal of Agricultural By - Product.

OR

State the Impact of WTO (World Trade Organisation) on Agri-Business practices in India.

Q5) Write short notes (any four) :

- a) Autonomy of public enterprises
- b) Dairy Business in India
- c) Indian Merchants Chamber
- d) Farm Waste
- e) Confederation of Indian Industries
- f) Public Utilities



Total No. of Questions : 5]

P3457

[4764] - 207

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT
Modern Business Practices
(2008 Pattern) (Group - C) (Special Paper - III)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना : हा 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) मराठा वाणिज्य मंडळाचे संघटन, उद्दिष्टे आणि कार्ये स्पष्ट करा.

किंवा

भारतीय वाणिज्य व उद्योग मंडळ संघाची (Federation) उद्दिष्टे आणि कार्ये स्पष्ट करा.

प्रश्न 2) महाराष्ट्र वाणिज्य मंडळाचे संघटन, उद्दिष्टे आणि कार्ये स्पष्ट करा.

किंवा

भारतातील सार्वजनिक उद्योगाचे संघटन, कार्ये आणि धोरणे विशद करा.

प्रश्न 3) भारतीय शेतीचे स्वरूप आणि भारत सरकारचे कृषी करविषयक धोरण सांगा.

किंवा

‘कृषी व्यवसाय’ म्हणजे काय? भारतातील कृषी व्यवसायांची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 4) ‘कृषी उप-उत्पादने’ म्हणजे काय? कृषी उप-उत्पादनाचे स्वरूप व विलेवाट संबंधीत माहिती सांगा.

किंवा

जागतिक व्यापार संघटनेचा (W.T.O.) कृषी व्यवसाय पद्धतीवर होणारा परिणाम सांगा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) सार्वजनिक उद्योगांची स्वायत्तता
- ब) भारतातील दुग्ध व्यवसाय
- क) भारतीय वाणिज्य मंडळ
- ड) कृषी माल नासधूस
- इ) भारतीय उद्योगांचा महासंघ (Confederation)
- फ) सार्वजनिक सेवा



Total No. of Questions : 5]

SEAT No. :

P3458

[Total No. of Pages : 4

[4764] - 208

M.Com. - I (Semester - II)

BUSINESS ADMINISTRATION

Marketing Management

(2008 Pattern) (Group - D) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define marketing. Explain nature and objectives of marketing.

OR

What is consumer behaviour? Explain the relation between consumer behaviour and buying motives.

Q2) Define CRM. Describe the limitation of CRM.

OR

Define marketing mix. Explain the elements of marketing mix.

Q3) What is branding? Describe various type of brands.

OR

Explain marketing planning. Discuss the steps in marketing planning.

Q4) Explain in detailed the reasons for failure of a new product.

OR

What is rural marketing. Explain the measures to be taken for improvement in rural marketing.

P.T.O.

Q5) Write notes on any four.

- a) Marketing research.
- b) Marketing information system.
- c) Tele Marketing.
- d) Brand Equity.
- e) New trends in marketing communication.
- f) Consumer education.



Total No. of Questions : 5]

P3458

[4764] - 208

M.Com. - I (Semester - II)

BUSINESS ADMINISTRATION

Marketing Management

(2008 Pattern) (Group - D) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) विपणनाची व्याख्या लिहा. विपणनाचे वैशिष्ट्य आणि उद्दिष्टे स्पष्ट करा.

किंवा

ग्राहक वर्तन म्हणजे काय? ग्राहकवर्तन आणि क्रयप्रेरणा यांचे संबंध स्पष्ट करा.

प्रश्न 2) ग्राहक संबंध व्यवस्थापनाची व्याख्या लिहा. ग्राहक संबंध व्यवस्थापनाच्या मर्यादांचे वर्णन करा.

किंवा

विपणन मिश्रची व्याख्या लिहा. विपणनमिश्रांचे घटक स्पष्ट करा.

प्रश्न 3) मुद्रांकन म्हणजे काय? मुद्रांच्या विविध प्रकारांचे वर्णन करा.

किंवा

विपणन नियोजनाचा अर्थ स्पष्ट करा. विपणन नियोजन प्रक्रियेमध्ये समाविष्ट होणाऱ्या विविध पायऱ्यांची चर्चा करा.

प्रश्न 4) नवीन उत्पादित वस्तूंच्या विक्रीच्या अपयशाची कारणे स्पष्ट करा.

किंवा

ग्रामीण विपणन म्हणजे काय? ग्रामीण विपणनात सुधारणा घडवून आणण्यासाठी विविध उपायांचे स्पष्टीकरण करा.

प्रश्न 5) थोड़क्यात टिपा लिहा. (कोणत्याही चार)

- अ) विपणन संशोधन
- ब) विपणन समाचार पद्धत
- क) टेली विपणन
- ड) मुद्रा मूल्य
- इ) विपणन संदेश वाहनातील नवे प्रवाह
- फ) ग्राहक शिक्षण



Total No. of Questions : 5]

SEAT No. :

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

COMMERCIAL LAWS & PRACTICES

E - Security and Cyber Laws

(Group - E) (2008 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain in detail the security requirements for E - Commerce. [20]

OR

What is Electronic Security? Explain the various electronic security tools.

Q2) What is HTML? Explain various features of HTML. [20]

OR

What is Cyber Law? Explain the scope and objectives of Cyber Law.

Q3) Write detailed note on : [20]

- a) Time and place of dispatch of electronic record.
- b) Receipt of electronic record.

OR

Explain the various miscellaneous provisions under section 80 to 94 according to Information Technology Act, 2002.

Q4) What is XML? State the advantages and disadvantages of XML. [20]

OR

What is Cyber Crime? Discuss the various clauses in Information Technology bill.

P.T.O.

Q5) Write short notes on : (Any four)

[20]

- a) Internet Security.
- b) Information useful to Intruders.
- c) Web page.
- d) E - Governance.
- e) Information Technology Act, 2002
- f) Acknowledgement of receipt.



Total No. of Questions : 5]

P3459

[4764] - 209

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

COMMERCIAL LAWS & PRACTICES

E - Security and Cyber Laws

(Group - E) (2008 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) इंटरनेट सिक्युरिटीच्या गरजा सविस्तर स्पष्ट करा. [20]

किंवा

इलेक्ट्रॉनिक सिक्युरिटी म्हणजे काय? इलेक्ट्रॉनिक्स सिक्युरिटीची विविध साधने स्पष्ट करा.

प्रश्न 2) एच. टी. एम. एल. (HTML) म्हणजे काय? एच. टी. एम. एल. ची वैशिष्ट्ये स्पष्ट करा. [20]

किंवा

सायबर कायदे म्हणजे काय? सायबर कायद्याची व्याप्ती व उदीष्टे स्पष्ट करा.

प्रश्न 3) सविस्तर टिपा लिहा.

[20]

- अ) इलेक्ट्रॉनिक रेकॉर्ड पाठविण्याची वेळ व ठिकाण
ब) इलेक्ट्रॉनिक रेकॉर्ड पावती

किंवा

माहिती तंत्रज्ञान कायदा 2002 अंतर्गत कलम 80 ते 94 नुसार इतर विविध तरतूदी स्पष्ट करा.

प्रश्न 4) एक्स. एम. एल. म्हणजे काय? एक्स. एम. एल. चे फायदे आणि तोटे विशद करा. [20]

किंवा

सायबर गुन्हे म्हणजे काय? माहिती तंत्रज्ञान बील मधील विविध कलमांची चर्चा करा.

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

- अ) इंटरनेट सिक्युरिटी
- ब) इनट्युडर्सला (अनधि प्रवेशीला) माहितीची उपयुक्तता
- क) वेब पेज
- ड) ई-गवर्नन्स
- इ) माहिती तंत्रज्ञान कायदा 2002
- फ) पोहच पावती



Total No. of Questions : 5]

SEAT No. :

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[Total No. of Pages : 4

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M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT
International Co - operative Movement
(2008 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the changes made in the co - operative principles. [20]

OR

Briefly explain the development of co - operative movement in the world.

Q2) Explain the role of co - operation in capitalistic economy. [20]

OR

Is co - operative a system or a sector.

Q3) Explain the development of consumer cooperatives in Sweden. [20]

OR

Explain the role of Co - operatives in China.

Q4) Explain the impact of globalisation on co - operation. [20]

OR

Explain the philosophy of co - operation.

P.T.O.

Q5) Write short notes (Any Two) :

[20]

- a) Co - operative Education.
- b) Co - operative movement in USA.
- c) Co - operation in socialist system.
- d) International Co - operative Alliance. (ICA)



Total No. of Questions : 5]

P3460

[4764] - 210

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT

International Co - operative Movement

(2008 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) सहकाराच्या तत्वांमध्ये केलेले बदल स्पष्ट करा. [20]

किंवा

जागतिक सहकारी चळवळीचा विकास थोडक्यात स्पष्ट करा.

प्रश्न 2) भांडवलशाही अर्थव्यवस्थेतील सहकाराची भूमिका स्पष्ट करा. [20]

किंवा

सहकार हे एक व्यवस्था आहे की एक क्षेत्र आहे?

प्रश्न 3) स्विडनमधील ग्राहक सहकारी संस्थाची प्रगती स्पष्ट करा. [20]

किंवा

चीनमधील सहकाराची भूमिका स्पष्ट करा.

प्रश्न 4) जागतिकीकरणाचा सहकारावर झालेला परिणाम स्पष्ट करा. [20]

किंवा

सहकाराचे तत्वज्ञान स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) सहकाराचे शिक्षण
- ब) अमेरिकेतील सहकारी चळवळ
- क) समाजवादी व्यवस्थेतील सहकार
- ड) आंतरराष्ट्रीय सहकारी संस्था महासंघ



Total No. of Questions : 5]

SEAT No. :

P3461

[Total No. of Pages : 4

[4764] - 211

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

ADVANCED BANKING AND FINANCE

Banking Law and Practices

(2008 Pattern) (Group - G) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) “Know Your Customer’ guidelines of the RBI are guidelines that take care of money laundering.” Explain in detail.

OR

Explain in detail the ‘Obligations of Banking Companies, Financial Institutions and Intermediaries’ under the Prevention of Money Laundering Act, 2002.

Q2) Who is a bank ‘Customer’ as per the customer service guidelines of the RBI? Explain the features of the relationship between banker and his customer.

OR

“The RBI’s role to collect and furnish credit information has gone down on account of establishment of Credit Information Bureau of India Limited (CIBIL).” Do you agree? Explain.

Q3) What are different assets and liabilities of a bank? Why do you think could a bank face asset liability mismatches?

OR

Detail out the definition of a Non-Performing Asset. Categorize assets of banks using Non-performing assets as the base.

P.T.O.

Q4) Explain in detail various ways used by the bankers to transfer money, from one place to another, fast.

OR

“The more educated is the society, more justified is hi-tech banking as well.”
Do you agree? Explain your answer.

Q5) Write notes on (Any Two) :

- a) Definition of an ‘Intermediary’ as under Prevention of Money Laundering Act, 2002.
- b) Bankers’ Right of set off
- c) Use and relevance of ‘Toll Free Numbers’ in Banking
- d) Real Time Cross Settlement.



Total No. of Questions : 5]

P3461

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

ADVANCED BANKING AND FINANCE
Banking Law and Practices
(2008 Pattern) (Group - G) (Special Paper - III)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) “भारतीय रिझर्व बँकेच्या ‘आपल्या ग्राहक जाणा’ या नियमावली मनी लॉण्डरिंग संदर्भातील योग्य ती काळजी घेतात”. सविस्तर स्पष्ट करा.

किंवा

मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील ‘बँकिंग कंपन्या, वित्तीय संस्था आणि मध्यस्थ यांवरील दायित्वे’ सविस्तर स्पष्ट करा.

प्रश्न 2) भारतीय रिझर्व बँकेच्या ग्राहक सेवा नियमावली नुसार ‘ग्राहक’ म्हणजे कोण? बँक व त्याचा ग्राहक यांमधील संबंधांची वैशिष्ट्ये स्पष्ट करा.

किंवा

“भारतीय पत माहिती केंद्र मर्यादित च्या स्थापनेमुळे पत विषयक माहिती गोळा करणे व देणे या संदर्भातील भारतीय रिझर्व बँकेची भूमिका कमी झाली आहे.” आपण याच्याशी सहमत आहात काय? स्पष्ट करा.

प्रश्न 3) बँकांच्या विविध मत्ता व देणी काय आहेत? बँकांना मत्ता आणि देणी यांच्यातील तफावतीशी सामोरे का जावे लागत असेल असे तुम्हाला वाटते.

किंवा

निष्क्रिय मालमत्तेच्या व्याख्येचे तपशीलवार वर्णन करा. निष्क्रिय मालमत्तेच्या आधारे बँकांच्या मत्तेचे प्रवर्ग करा.

प्रश्न 4) एका स्थानापासून दुसऱ्या स्थानास त्वरित पैसे स्थलांतरीत करण्यासाठी बँकरस्‌ वापर करीत असलेले विविध मार्ग सविस्तर स्पष्ट करा.

किंवा

“समाज जेवढा जास्त शिक्षित त्या समाजात तेवढेच जास्त प्रमाणावर हाय-टेक बँकिंगचे समर्थन होऊ शकते”. तुम्ही याच्याशी सहमत आहात काय? आपले उत्तर स्पष्ट करा.

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील ‘मध्यस्थ’ याची व्याख्या.
- ब) बँकेचा वजावटीचा अधिकार
- क) बँकिंगमध्ये ‘टोल फ्री क्रमांक’ याचे फायदे आणि सुसंबंधपणा
- ड) रिअल टाईम ग्रॉस सेटलमेंट



Total No. of Questions :5]

SEAT No. :

P3462

[Total No. of Pages : 4

[4764] - 212

M.Com. (Semester - II)

ADVANCED MARKETING (Special Paper - III)

Customer Relationship Management And Retailing (Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) Discuss in detail the evolution of relationship management in Indian context. [20]

OR

What is relationship management? Explain the importance of relationship management in Indian context.

Q2) Define relationship marketing. Explain the concept of : [20]

- a) Buyers and sellers relationship.
- b) Relationship marketing in mass markets.

OR

Explain the importance of relationship marketing and bring out the difference between relationship marketing and marketing strategy.

Q3) Discuss the role of information technology in building, maintaining and enhancing profitability. [20]

OR

What is internet marketing? Explain the advantages and disadvantages of internet marketing.

P.T.O.

Q4) Define Retailing explain the significance of retailing in the present Indian scenario. [20]

OR

What are the types of store layout ? Explain the advantages and disadvantages of each type of store layout.

Q5) Write short notes on (Any four) [20]

- a) Bar coding
- b) Importance of retail supply chain management
- c) Managing reverse logistics
- d) Dynamics of website
- e) Steps in selecting site
- f) Space mix



Total No. of Questions : 5]

P3462

[4764] - 212

M.Com. (Semester - II)

ADVANCED MARKETING (Special Paper - III)

Customer Relationship Management And Retailing (Group - H)

(2008 Pattern)

(मराठी रूपांतर)

वेळ: 3 तास]

[एकूण गुंण: 100

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

प्रश्न 1) संबंध व्यवस्थापनाची उत्क्रांती या विषयावर भारतीय संदर्भात स्पष्टीकरण विस्तृतपणे चर्चा करा.

[20]

किंवा

संबंध व्यवस्थापन म्हणजे काय? संबंध व्यवस्थापनाचे भारतातील महत्व स्पष्ट करा.

प्रश्न 2) संबंध विपणन स्पष्ट करा. खालील संकल्पना स्पष्ट करा.

[20]

- अ) ग्राहक (खरेदीदार) – विक्रेता यांच्यामधील संबंध.
ब) विशाल बाजारामध्ये (Mass Markets) संबंध विपणन.

किंवा

संबंध विपणनाचे महत्व स्पष्ट करा आणि ‘संबंध विपणन’ व ‘विपणन धोरण’ यामधील फरक सांगा.

प्रश्न 3) इमारत उभारणी बांधणी संवर्धन आणि लाभदायता वाढविण्यासाठी माहीती तंत्रज्ञानाची भूमिका स्पष्ट करा.

[20]

किंवा

इंटरनेट विपणन म्हणजे काय? इंटरनेट विपणनाचे फायदे आणि मर्यादा. तोटे स्पष्ट करा.

प्रश्न 4) किरकोळ विक्रीची व्याख्या द्या. किरकोळ विक्रीचे भारतीय क्षेत्रातील परिस्थितीचे महत्व स्पष्ट करा. [20]

किंवा

दुकान रचनेचे प्रकार कोणते आहेत? दुकान रचनेचे विविध फायदे व मर्यादा स्पष्ट करा.

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

- अ) स्तंभ संकेत (Bar Coding)
- ब) किरकोळ पुरवठा साखळी व्यवस्थापनाचे महत्व.
- क) उलट मालसाठा व वाहतूक व्यवस्था (Managing reverse logistics)
- ड) वेबसाईटची विविधता
- इ) दुकानाचे स्थान निश्चितीचे विविध घटक (Steps in selecting site)
- फ) दुकानातील उपलब्ध जागेची विभागणी (Space Mix)



Total No. of Questions : 6]

SEAT No. :

P3879

[Total No. of Pages : 4

[4764]-213

M.Com. (Part - I) (Semester - II)
ADVANCED ACCOUNTING AND TAXATION
Business Tax Assessment and Planning (Group - A)
(2008 Pattern) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Write short Notes: (Any Four) [16]

- a) Income Tax Authorities.
- b) Procedure for Assessment.
- c) Deduction of Tax at Source.
- d) Exemption U/S -11 (charitable trust)
- e) Assessment of Local Authority
- f) Merits and Demerits of VAT.

Q2) Answer any two of the following : [14]

- a) Explain the procedure of filling of service Tax return.
- b) Taxable services under service Tax Act.
- c) Explain the concept of Tax planning and Managements.
- d) Explain the basic concept of VAT.

Q3) Ajay and Vijay are two partners of a Firm sharing profits in the ratio 3:2. The profits and Loss Account of the firm for the year ending 31st march. 2015 is as follows. [20]

P.T.O.

Profit and Loss Account as on 31st March 2015

Particular	Rs.	Particular	Rs.
To cost of Goods sold	21,46,000	By sales	29,46,000
To Salary to staff	2,93,500	By Long term	
To Depreciation	45,000	capital gain	30,000
To Remuneration to Partners	2,00,000	By miscellaneous	
Ajay - 1,30,000		Business Income	24,000
Vijay - 70,000			
To Interest on capital-24%	42,000		
Ajay - 24,000			
Vijay - 18,000			
To other expenses	1,03,000		
To Net profit	1,70,500		
	<u>30,00,000</u>		<u>30,00,000</u>

Other Information:

- i) The firm is being assessed as a firm.
- ii) The firm has a given donation Rs. 50,000 to prime minister's national Relief fund which is included in other expenses.
- iii) Salary and interest paid to partners as per partnership deed.
- iv) Depreciation Allowable U/S 32 is Rs. 20,000
- v) Income and Investment of Ajay and Vijay are as follows.

Particulars	Ajay	Vijay
	Rs.	Rs.
Interest on company Deposits	15,000	20,000
Dividend from Foreign company	30,000	35,000
Principle amount of House loan	60,000	65,000

Compute the Total Income and Tax liabilities of the firm for the assessment year 2015-16.

Q4) M/S. Alpha Beta Co. Ltd. has the following Assets and Liabilities as on 31.3.2015 computed the net wealth as on 31.3.2015 [10]
 [Starting whether each item is taxable or not]

	Rs.
i) Land in urban area [construction not allowed as per municipal bye-laws]	36,00,000
ii) Land in rural area	38,00,000
iii) Land in urban area [bought 12 years ago, but construction of factory yet to start]	50,60,000
iv) Residential quarters for workers	34,80,000
v) Residential quarters for officers -six units [2 of them are occupied by officers drawing Monthly salary of Rs. 46,700 each]	48,00,000
vi) Guest house and land appurtenant thereto	10,00,000
vii) Aircraft	2,80,00,000
viii) Motor cars for use of officers	20,50,000
ix) Loan from LIC for acquiring aircraft	90,00,000
x) Residential house provided to a whole-time director [salary Rs. 7,20,000 p.a., the director owns 25% equity]	27,00,000

Q5) Ajay cooperative society furnishes the following particulars of its income for the previous year ending on 31 march 2015- [20]

	Rs.
i) Interest on Government securities	10,000
ii) Profits from banking business	2,50,000
iii) Income from purchase and sale of implement and seeds to its member	1,50,000
iv) Income from Marketing of agricultural produce of its member	2,00,000
v) Profit and gains of business	1,20,000
vi) Income from cottage industry	2,20,000
vii) Interest and dividends [gross] from other co-operative societies	30,000

Compute Total income of the society and calculate the tax payable by it for the Assessment year 2015-16.

Q6) Atharva Ltd. Furnishes the following particulars. Compute the total taxable income of the company for the assessment year 2015-16. (accounting year ended on March 31,2015) [20]

Particular	Rs.
i) Net income which includes penal interest of Rs.31,000 paid for delayed payment of sales tax and interest of Rs. 2 lakh paid on fixed deposits from public subject to the following adjustment	31,34,000
a) depreciation which included Rs. 50,000/- for guest house building	1,65,000
b) Unabsorbed depreciation of the assessment year 2007-08	7,35,000
c) Unabsorbed business loss brought forward	24,48,000
ii) Short-term capital gain on sale of shares (trade investment)	99,000
iii) Long-term capital gain on sale of equity shares on May 10,2014 (compute under section 48)	2,52,000
iv) Brought forward short-term capital loss	45,000
v) Brought forward long-term capital loss of the assessment year 2010-11 on sale of shares	50,000
vi) Gross interest from Government securities	1,27,000
vii) Bank commission, etc., for realising interest	7,000



Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 3

[4764] - 214

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Cost Control and Cost Systems

(2008 Pattern) (Special Paper - IV) (Group - B)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Fill in the blanks. [5]

- i) Value analysis is an effective tool for _____.
- ii) When fixed cost is Rs. 5 lakh, P/V Ratio is 40%, then the break even point is Rs. _____.
- iii) Key factor taken into consideration to judge the _____ of different products whenever there is any shortage.
- iv) Under a good system of cost accounting the duties & _____ of cost accountant be clearly defined.
- v) In activity based costing _____ is an item for which cost measurement is required.

b) State whether the following statements are true or false [5]

- i) Cost reduction seeks adherence to standards, where as cost control is a challenge to the standard.
- ii) In a break even chart, angle of incidence is formed at the intersection of sales line and variable cost line.
- iii) Differential Cost Analysis can be made only marginal costing and marginal costing when production is equal to sales.
- iv) Authority & responsibility should be clearly - defined as in case of installation of costing system in the organisation.
- v) Cost centre refers to a section of business to which costs can be charged.

P.T.O.

Q2) Explain the nature and scope of cost reduction.

[20]

OR

Define the cost allocation and cost apportionment. Explain the various bases of apportionment of overheads.

Q3) Write short notes (any four):

[20]

- a) Activity based costing.
- b) Value Engineering.
- c) Features of differential costing.
- d) Concept of variability cost.
- e) Cost centre.
- f) Pricing policy.

Q4) Modern company has a maximum capacity of 4,40,000 units p.a. Normal capacity is regarded as 3,60,000 units in a year. Variable manufacturing cost (including material and labour) is Rs. 2.20 per unit. Fixed factory overhead is Rs. 1,08,000 p.a. Selling and distribution cost of the fixed nature is Rs. 50,400 p.a., whereas variable is Re. 0.60 per unit. Sales price is Rs. 4 per unit. Calculate

- a) Break even point, P/V ratio and margin of safety.
- b) Number of units to be sold to earn a profit of Rs. 12,000 in a year.
- c) Sales value needed to earn a profit of 10% on sales.
- d) Selling price per unit to bring down break-even point to 1,20,000 units of the products.

[25]

Q5) An umbrella manufacturer makes an average profit of Rs. 2.5 per unit on a selling price of Rs. 14.30 by producing and selling 60,000 units at 60% of potential capacity. **[25]**

His cost of sales per unit is as follows:

Direct Materials	:	Rs. 3.50
Direct Wages	:	Rs.1.25
Factory Overheads	:	Rs. 6.25 (50%Fixed)
Sales Overhead	:	Re.0.80 (25%Variable)

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

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

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

OR

S Ltd. manufactures and market a single product. The following information is available.

Materials	Rs. 8 per unit
Conversion costs (variable)	6 "
Dealer's margin	Rs.2 "
Selling price	Rs.20 "

Fixed cost Rs.2,50,000

Present sales 80,000 units

Capacity utilization: 60%

There is acute competition. Extra efforts are necessary to sell. Suggestions have been made for increasing sales:

- a) by reducing sales price by 5% &
- b) by increasing dealer's margin by 25% over existing rates. Which of the two suggestions would you recommend if the company desires to maintain the present profit? Give reasons.



Total No. of Questions : 5]

P3464

SEAT No. :

[Total No. of Pages : 4

[4764] - 215

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment Analysis

(2008 Pattern) (Group - C) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) "Private and public sector, both contributed for industrial growth of India" - Discuss. [20]

OR

State importance of small and cottage industries. Explain the problems faced by small and cottage industries. Suggest remedies for the same.

Q2) What is financial environment of Business? Explain the role of Foreign Banks and Non Banking Institutions. [20]

OR

- a) Explain the role of capital market in financial environment of Business.
- b) Explain the role of Co-operative Banks in financial Environment of Business.

Q3) What are different techniques of Environment Analysis. State limitations of these techniques. [20]

OR

- a) Define poverty? How it affects on growth of Business?
- b) What is parallel Economy? Describe its effects on growth of business.

Q4) What is Global Environment? Explain the impact of cultural & demographic Environment on world trade. [20]

OR

- a) Explain the need of study of Global Environment.
- b) "Inflation adversely affects on growth of Business" - comment.

P.T.O.

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

- a) Importance of Foreign Investment.
- b) Problems of unemployment.
- c) Effects of lack of Technical knowledge & information.
- d) Foreign Technology & MNCs.



Total No. of Questions : 5]

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[4764] - 215

M.Com. (Semester - II)

BUSINESS PRACTICE AND ENVIRONMENT

Business Environment Analysis

(2008 Pattern) (Group - C) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्रश्न 1) “भारताच्या आद्यौगिक वाढीमध्ये खाजगी आणि सार्वजनिक या दोन्ही क्षेत्रांचा सहभाग आहे” या विधानाची चर्चा करा. [20]

किंवा

लघु आणि कुटीर उद्योगाचे महत्व विशद करून त्यांना भेडसावणाऱ्या समस्या आणि त्यावरील उपाय योजना स्पष्ट करा.

प्रश्न 2) व्यवसायाचे वित्तीय पर्यावरण म्हणजे काय? यामध्ये परकिय बँका आणि बँकेतर संस्थांची भूमिका स्पष्ट करा. [20]

किंवा

- अ) व्यवसायाच्या वित्तीय पर्यावरणांत ‘भांडवल बाजाराची’ भूमिका स्पष्ट करा.
- ब) व्यवसायाच्या वित्तीय पर्यावरणांत सहकारी बँकाची भूमिका स्पष्ट करा.

प्रश्न 3) ‘पर्यावरण विश्लेषणाच्या विविध पद्धती विशद करून त्यांच्या मर्यादा स्पष्ट करा. [20]

किंवा

- अ) गरीबी/द्रारिद्र्य या संज्ञेची व्याख्या देऊन त्याचा व्यवसायावर होणारा परीणाम स्पष्ट करा. [10]

- ब) समांतर अर्थव्यवस्था म्हणजे काय? समांतर अर्थव्यवस्थेचा व्यवसायाच्या वाढीवर होणाऱ्या परीणामांचे वर्णन करा. [10]

प्रश्न 4) जागतिक पर्यावरण म्हणजे काय? सांस्कृतिक आणि लोकसंख्याविषयक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव (Impact) स्पष्ट करा. [20]

किंवा

- अ) जागतिक पर्यावरणाच्या अभ्यासाची गरज स्पष्ट करा. [10]
ब) “चलनवाढ व्यवसायाच्या वाढीवर विपरीत परीणाम करते” चर्चा करा. [10]

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

- अ) परकिय गुंतवणूकीचे महत्व
ब) बेरोजगारीच्या समस्या
क) तांत्रिक ज्ञान व माहितीच्या अभावाचे परीणाम
ड) परकिय तंत्रज्ञान आणि बहुराष्ट्रीय कंपन्या

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Total No. of Questions : 5]

P3465

SEAT No. :

[Total No. of Pages : 2

[4764] - 216

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

Financial Policies and Practices (Group - D) (Special Paper - IV)
(2008 Pattern)

Time : 3 Hours

/Max. Marks : 100

Instructions to the candidates:

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

Q1) Define the term depreciation. How depreciation works as a method of internal financing?

OR

Explain the effects of over-capitalization and under-capitalization business.

Q2) What are acquisitions and mergers? How are they different?

OR

Define the term option contract. Explain different types of option.

Q3) What is venture capital? Discuss the various features of venture capital.

OR

Explain the various international party relationships.

Q4) a) Describe the features of Proforma income statement.
b) Distinguish between lease transaction and purchase transaction.

Q5) Write short notes: (Any Two)

- a) Forms of dividend payment.
- b) Business combination.
- c) Necessity of securitization of assets,
- d) Important features of world monetary system.



P.T.O.

Total No. of Questions : 5]

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[4764] - 216

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

Financial Policies and Practices (Group - D) (Special Paper - IV)
(2008 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- 2) सर्व प्रश्नांना समान गुण आहेत.
- 3) संदर्भसाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) ‘घसारा’ या संज्ञेची व्याख्या सांगा. अंतर्गत वित्त साधनांचे माध्यम म्हणून घसारा कशा प्रकारे कार्य करतो?

किंवा

अति-पुंजीकरण आणि अल्प-पुंजीकरण यांचा व्यवसायावर होणारा परिणाम स्पष्ट करा.

प्रश्न 2) ताबा आणि विलय म्हणजे काय? ताबा आणि विलय यांत कसा फरक आहे ते स्पष्ट करा?

किंवा

‘विकल्प करार’ या संज्ञेची व्याख्या लिहा. विकल्पाचे विविध प्रकार स्पष्ट करा.

प्रश्न 3) साहस भांडवल म्हणजे काय? साहस भांडवलाच्या विविध वैशिष्ट्यांची चर्चा करा.

किंवा

आंतरराष्ट्रीय समता संबंध सविस्तर स्पष्ट करा.

प्रश्न 4) अ) प्रारूप उत्पन्न विवरणपत्रकाच्या वैशिष्ट्यांचे वर्णन करा.
ब) भाडेपट्टा व्यवहार आणि खरेदी व्यवहार यांतील फरक लिहा.

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) लाभांश देणीचे नमुने
- ब) व्यावसायिक समामेलन
- क) संपत्तीच्या प्रतिभूतीकरणाची आवश्यकता
- ड) आंतरराष्ट्रीय मुद्रापद्धतीची वैशिष्ट्ये



Total No. of Questions : 5]

P3466

SEAT No. :

[Total No. of Pages : 4

[4764] - 217

M.Com. (Semester - II)

COMMERCIAL LAWS AND PRACTICES

Laws Relating to Copyrights and Designs (Group - E) (Special Paper - IV)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) State the Composition of Layout Design Appellate Board. What are the qualifications for appointment as a Chairman and Vice Chairman of the Board? Describe the procedures and powers of the Appellate Board.

OR

Explain the need of Copyright Society? State the functions and rights of a copyright society.

Q2) Define the term ‘New Plant Variety’. Describe the rights of farmer under the protection of Plant Varieties and Farmers’ Rights Act, 2001.

OR

State the legal provisions for the registration of Geographical Indications. When the registration is prohibited?

Q3) What is a ‘Design’? Which designs are registrable under the designs Act, 2000? State the rights of the proprietor of registered design.

OR

State the provision of Layout Design Act, 2000 with reference to Piracy of registered Design and its remedies.

Q4) Answer the following questions in brief. (Any two)

- a) What facts a plaintiff has to establish to prove piracy of a design under the Designs Act, 2000?
- b) State the Offences under the Copyright Act.
- c) Explain the procedure of Revocation and Cancellation of Certificate under Plant Varieties and Farmers’ right Act, 2001.
- d) What are the provisions regarding civil and criminal remedies of Copyright?

P.T.O.

Q5) Short Notes (Any four)

- a) History of the law of Copyright.
- b) Industrial Design.
- c) Geographical Indications.
- d) Authorities for Administration under Protection of Plant Varieties Farmers Right Acts 2001”.
- e) Subject Matters of Copyright.
- f) Powers of Central Government as per the Geographical Indications of Goods (Registration and Protection) Act, 1999.



Total No. of Questions : 5]

P3466

[4764] - 217

M.Com. (Semester - II)

COMMERCIAL LAWS AND PRACTICES

Laws Relating to Copyrights and Designs (Group - E) (Special Paper - IV)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) रूपरेषा आराखडा अपीलीय मंडळांची रचना सांगा. अपीलीय मंडळाचे अध्यक्ष व उपाध्यक्ष म्हणून नेमणूक होण्यासाठी कोणती पात्रता लागते? अपीलीय मंडळाची कार्यपद्धती आणि अधिकारांचे वर्णन करा.

किंवा

मुद्रणाधिकार संस्थेची गरज स्पष्ट करा. मुद्रणाधिकार संस्थेची कार्य व हक्क सांगा.

प्रश्न 2) रोपांचा नवीन नमुना म्हणजे काय? रोपांचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 अंतर्गत शेतकऱ्यांच्या हक्काचे वर्णन करा.

किंवा

भौगोलिक चिन्हाच्या नोंदणीसाठी असलेल्या कायदेशिर तरतुदी सांगा. नोंदणीवर केंव्हा प्रतिबंध घालण्यात येतो?

प्रश्न 3) आराखडा म्हणजे काय? आराखडा कायदा 2000 अंतर्गत कोणत्या आराखड्याची नोंदणी करता येते? नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.

किंवा

नोंदणी केलेल्या रूपरेषा-आराखड्याच्या उल्लंघनासंदर्भात (चाचेगिरी) आराखडा कायदा, 2000 मधील तरतुदी स्पष्ट करा. त्यावरील उपाय सांगा.

प्रश्न 4) खालील प्रश्नाची थोडक्यात उत्तरे द्या. (कोणतेही दोन)

- अ) आराखडा कायदा, 2000 अंतर्गत आराखड्याची चाचेगिरी सिध्द करण्यासाठी फिरादीने कोणती वस्तुस्थिती निर्वावादपणे शाबूद केली पाहिजे?
- ब) मुद्रणाधिकार कायद्याअंतर्गत अपराध सांगा.
- क) रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार प्रमाण पत्राची नोंद रद्द करणे व परत घेण्याच्या पद्धतीचे वर्णन करा.
- ड) मुद्रणाधिकार कायद्याअंतर्गत असणाऱ्या दिवाणी व फौजदारी तरतुदी कोणकोणत्या आहेत?

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

- अ) मुद्रणाधिकार कायद्याचा इतिहास
- ब) औद्योगिक आराखडा
- क) भौगोलिक चिन्ह
- ड) रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 अंतर्गत प्रशासकीय अधिकार मंडळ.
- इ) मुद्रणाधिकाराचे प्रतिपाद्य विषय.
- फ) मालाचे भौगोलिक चिन्ह कायदा, 1999 नुसार केंद्र सरकारचे अधिकार.



Total No. of Questions : 5]

SEAT No. :

P3880

[Total No. of Pages : 3

[4764]-218

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT

Management of Co-Operative Business

(2008 Pattern) (Special Paper - IV) (Group - F)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Critically examine the social and financial responsibilities of Co-operative business.

OR

Explain the problems of economic and commercial viability of Co-operative institutions.

Q2) Evaluate business policies and practices of sugar Co-operative industries.

OR

Which business policies and practices are followed by the Maharashtra state Co-operative Bank?

Q3) Evaluate the progress and problems of marketing Co-operative business.

OR

Write a brief account of success story of warana Co-operative institutions, warananagar?

Q4) Describe the importance and problems of Dairy Co-operative institutions.

OR

Briefly explain the success story of Gokul Sahakari Dugh Sangh, Kolhapur.

Q5) Write short notes (Any Two)

- a) Industrial relations in Co-operative business
- b) Business policies of primary agricultural credit Co-operative societies.
- c) Role of Co-operative department
- d) Problems of non-agricultural credit Co-operatives



P.T.O.

Total No. of Questions : 5]

P3880

[4764]-218

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT

Management of Co-Operative Business

(2008 Pattern) (Special Paper - IV) (Group - F)

(मराठी रूपांतर)

वेळ: 3 तास]

[एकूण गुण: 100

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

प्रश्न 1) सहकारी व्यवसायाच्या वित्तीय व सामाजिक जबाबदारीचे काळजीपुर्वक व निःपक्षपातीपणे परीक्षण करा.

किंवा

सहकारी संस्थांच्या आर्थिक व व्यवसायीन स्थीरतेसंबंधीच्या समस्या स्पष्ट करा.

प्रश्न 2) सहकारी साखर कारखान्यांची व्यवसाय धोरणे आणि पद्धर्तीचे मूल्यमापन करा.

किंवा

महाराष्ट्र राज्य सहकारी बँकेची व्यवसाय धोरणे आणि पद्धती कोणत्या आहेत.

प्रश्न 3) सहकारी विपणन व्यवसायाची प्रगती आणि समस्यांचे मूल्यमापन करा.

किंवा

वारणा सहकारी संस्थांची (वारणानगर) यशोगाथा थोडक्यात लिहा.

प्रश्न 4) सहकारी दुग्ध संस्थांचे महत्व व समस्या विशद करा.

किंवा

गोकुळ सहकारी दुध संघ, कोल्हापूर यांची यशोगाथा थोडक्यात स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- अ) सहकारी व्यवसायांमधील औद्योगिक संबंध
- ब) प्राथमिक कृषी पत-सहकारी संस्थाची व्यवसाय धोरणे
- क) सहकारी खात्याची भूमिका
- ड) बिगर कृषि पत सहकारी संस्थांच्या समस्या

✓ ✓ ✓

Total No. of Questions : 5]

P3467

SEAT No. :

[Total No. of Pages : 4

[4764] - 219

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy (Group - G) (Special Paper - IV)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

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

OR

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

Q2) Discuss the mechanism and effectiveness of quantitative instruments of monetary policy.

OR

What is Monetary Policy? Explain the conflict among objectives of Monetary Policy.

Q3) Critically review Monetary Policy of Reserve Bank of India during last five years.

OR

Explain the role of Reserve Bank of India in Rural Credit.

Q4) Explain the following:

- a) Pre -shipment credit and post-shipment credit
- b) High powered money

OR

Explain the role of Reserve Bank of India in establishment of institutional framework for Industrial Finance.

P.T.O.

Q5) Write notes: (any two)

- a) Exchange Rate Stability
- b) Balanced Growth
- c) Moral Suasion and Direct Action
- d) Inflation Targeting



Total No. of Questions : 5]

P3467

[4764] - 219

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy (Group - G) (Special Paper - IV)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- 2) सर्व प्रश्नांना समान गुण आहेत.
- 3) संदर्भसाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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

किंवा

पैशाच्या पुरवठ्यावरील कार्यगटाच्या (1998) शिफारशी सविस्तर स्पष्ट करा.

प्रश्न 2) चलन विषयक धोरणाच्या संख्यात्मक साधनांचे कार्य व परिणामकारकता वर्णन करा.

किंवा

चलनविषयक धोरण म्हणजे काय ? चलनविषयक धोरणाच्या उद्दिष्टांमधील संघर्ष स्पष्ट करा.

प्रश्न 3) भारतीय रिझर्व्ह बँकेच्या गेल्या पाच वर्षातील चलनविषयक धोरणाचा टिकात्मक आढावा घ्या.

किंवा

भारतीय रिझर्व्ह बँकेची ग्रामीण कर्जपुरवठ्यातील भूमिका स्पष्ट करा.

प्रश्न 4) खालील स्पष्ट करा.

- अ) प्रि - शिपमेंट आणि पोस्ट. शिपमेंट क्रेडिट
- ब) उच्च शक्ती पैसा

किंवा

भारतीय रिझर्व्ह बँकेची औद्योगिक वित्तपुरवठ्यामधील संस्थात्मक संरचना उभारणारी भूमिका स्पष्ट करा.

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) विनिमय दर धोरण
- ब) समतोल वृद्धी
- क) नैतिक समजावणी व प्रत्यक्ष कारवाई
- ड) इनफ्लेशन टार्गेटिंग



Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 4

[4764] - 220

M.Com. (Semester - II)

ADVANCED MARKETING

Services Marketing (Group - H) (Special Paper - IV)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 20 marks.

Q1) Explain the factors responsible for the growth in Services Sector in the post globalisation scenario.

OR

Explain the term ‘Marketing Mix of Services.’ You may base your answer on the basis of any service supporting manufacturing of tangible goods.

Q2) What is meant by the term ‘On Line Marketing’? Discuss the role of Internet in the growth of online marketing.

OR

‘People are indispensable in Service Marketing Chain.’ Discuss the qualities specially required to be developed by staff engaged in service sector.

Q3) What is meant by the term ‘Competitive Price’? Explain various strategies employed for pricing of services.

OR

What is meant by the term ‘Customer Satisfaction’? Explain various measures adopted to enhance customer satisfaction.

Q4) Explain with suitable examples the difference between buying behaviour of On Line Customer vis-a-vis the buying behaviour of customer at the counter.

OR

Explain the applications of Service Marketing in the area of Higher Education in the post liberalisation scenario. You may choose to discuss these applications by quoting any educational institution in the Higher Education sector.

P.T.O.

Q5) Write short notes (Any Four)

- a) Classification of Services
- b) Sales Promotion in Service Sector
- c) Distribution Strategies for Services
- d) Technology Enabled Services
- e) Customer Encounter Management
- f) Telecommunication Services



Total No. of Questions : 5]

P3468

[4764] - 220

M.Com. (Semester - II)

ADVANCED MARKETING

Services Marketing (Group - H) (Special Paper - IV)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) प्रत्येक प्रश्नास 20 गुण आहेत.
-

प्रश्न 1) जागतिकीकरण पश्चात कालावधीत सेवा क्षेत्राची वाढ होण्यास जबाबदार असणारे घटक स्पष्ट करा.

किंवा

‘सेवा विपणन मिश्र’ ही संकल्पना स्पष्ट करा. शाश्वत वस्तुंच्या उत्पादनावर आधारित असणाऱ्या सेवांचा अंतर्भाव तुमच्या उत्तरात अपेक्षित आहे.

प्रश्न 2) दूरस्थ विपणन (Online Marketing) म्हणजे काय ? दूरस्थ विपणनाच्या वाढीमध्ये इंटरनेट (Internet) ची भूमिका स्पष्ट करा.

किंवा

‘सेवा विपणन साखळीत लोकांची गरज अत्यावश्यक आहे.’ या विधानाच्या आधारे सेवा क्षेत्रात कार्यरत असणाऱ्या कर्मचाऱ्यांची विशेषत : कोणते गुण विकल्पित केले पाहिजेत याची चर्चा करा.

प्रश्न 3) ‘स्पर्धात्मक किंमत’ म्हणजे काय ? सेवांचे मुल्य निर्धारित करण्यासंदर्भातील व्यूहरचना स्पष्ट करा.

किंवा

ग्राहक समाधान म्हणजे काय ? ग्राहक समाधान वृद्धीसाठी आवश्यक असणारे विविध उपाय स्पष्ट करा.

प्रश्न 4) दुरस्थ विपणनाच्या आधारे खरेदी करणाऱ्या ग्राहकाचे वर्तन व प्रत्यक्ष विक्रेत्याकडून खरेदी करणाऱ्या ग्राहकाचे वर्तन यातील फरक विविध उदाहरणाच्या साहाय्याने स्पष्ट करा.

किंवा

जागतिकीकरण पश्चात वातावरणात उच्च शिक्षण क्षेत्राला सेवा विपणन कसे लागू करता येईल हे स्पष्ट करा. या संदर्भात उच्च शिक्षण क्षेत्रातील कोणत्याही उच्च शिक्षण संस्थेचा उल्लेख करून चर्चा करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) सेवांची वर्गवारी
- ब) सेवा क्षेत्रातील विक्रय वृद्धी
- क) सेवा विषयक वितरण व्यूहरचना
- ड) तंत्रज्ञान आधारित सेवा
- इ) ग्राहक संघर्ष व्यवस्थापन
- फ) आधुनिक दळणवळण 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) अग्रहकक भाग म्हणजे काय ? अग्रहकक 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 व्यापी
- ब) कमी भांडवलीकरणाची कारणे
- क) खेळत्या भांडवलाचे फायदे
- ड) लाभांश धोरणाची पाश्वर्भूमि

उत्तर

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 आराखडयाच्या पायऱ्या स्पष्ट करा.

क) प्राथमिक माहिती संकलनीत 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

१२१२१२

Total No. of Questions : 4]

P3545

SEAT No. :

[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]

P3546

SEAT No. :

[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 रूपांतर)

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 कायद्याअंतर्गत पर्यावरण तपासणी स्पष्ट करा. [14]

किंवा

एम्फोर्समेन्ट ऑफ फॉरेन ॲवार्ड्स् 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 व्यापाराअंतर्गत 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 बॅरियस

क) स्वच्छ विकासात्मक रचना

ड) आर्बिट्रेशन अॅण्ड 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]

P3548

SEAT No. :

[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 रूपांतर)

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]

P3549

SEAT No. :

[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 रूपांतर)

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]

P3550

SEAT No. :

[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 रूपांतर)

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 पद्धतींची 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 बँकिंग आणि वित्तपुरवठा (स्पेशल पेपर - V)

विदेश विनिमय (ग्रुप - G)

(2013 पॅटर्न)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) परकिय चलन प्युचर्स आणि परकिय चलन विकल्प यांची कार्यपद्धती सविस्तर स्पष्ट करा.[14]
किंवा

फेमा कायदा 2000 सविस्तर स्पष्ट करा. त्याची उद्दिदष्टे 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
रिहॉल्वरींग पतपत्र
अंटी सिपेटरी पतपत्र
यांचा अर्थ सांगा.

किंवा

भारतातील विदेशी विनिमय बाजाराची रचना आणि कार्य पद्धती 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

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Total No. of Questions : 5]

SEAT No. :

P3469

[Total No. of Pages : 4

[4764] - 301

M.Com. (Semester - III)

BUSINESS FINANCE

(2008 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates :

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

Q1) What is ‘Business Finance’? Explain the scope and importance of Business Finance.

OR

Explain the need and importance of Future Value and Present Value.

Q2) Explain the term Strategic Financial Planning. Explain the objectives and steps of Strategic Financial Planning.

OR

Explain the term ‘Under-Capitalization’ and ‘Over-capitalization’. Differentiate between Under-Capitalisation and Over-capitalization.

Q3) What is Equity Share? Explain its characteristics and advantages.

OR

What is ‘debenture’? State the advantages and disadvantages of debenture.

Q4) Explain the term ‘Short-Term Financing’. Explain various sources of Short Term Financing.

OR

What is ‘Project Financing’? Explain the need and importance of Project Financing.

P.T.O

Q5) Write short notes (Any Four):

- a) Objectives of Business Finance.
- b) Limitations of Financial Planning.
- c) Characteristics of Preference share.
- d) Background of Dividend Policy.
- e) Technical Analysis.
- f) Disadvantages of Short Term Financing.



Total No. of Questions : 5]

P3469

[4764] - 301

M.Com. (Semester - III)
BUSINESS FINANCE
(2008 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्यवसायिक वित्तपुरवठा म्हणजे काय? व्यवसायिक वित्तपुरवठ्याची व्याप्ती आणि महत्त्व स्पष्ट करा.

किंवा

भविष्यकालीन मुल्य व सध्याचे मूल्य-गरज व महत्त्व स्पष्ट करा.

प्रश्न 2) 'व्यूहरचनात्मक वित्तीय नियोजन' म्हणजे काय? व्यूहरचनात्मक वित्तीय नियोजनाची उद्दिष्ट्ये आणि पायऱ्या स्पष्ट करा.

किंवा

कमी भांडवलीकरण आणि अधिभांडवलीकरण म्हणजे काय? कमी भांडवलीकरण आणि अधिभांडवलीकरण यातील फरक स्पष्ट करा.

प्रश्न 3) सामान्य भाग म्हणजे काय? सामान्य भागाचे वैशिष्ट्ये व फायदे स्पष्ट करा.

किंवा

'कर्जरोखे' म्हणजे काय? कर्जरोख्यांचे फायदे व तोटे स्पष्ट करा.

प्रश्न 4) ‘अल्पकालीन वित्तपुरवठा’ संज्ञा स्पष्ट करा. अल्पकालीन वित्तपुरवठा मार्गाचे सविस्तरपणे स्पष्टीकरण करा.

किंवा

प्रकल्प वित्तपुरवठा म्हणजे काय? प्रकल्प वित्तपुरवठ्याची गरज आणि महत्त्व स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणतेही चार)

- अ) व्यवसाय वित्ताची उद्दिष्ट्ये
- ब) वित्तीय नियोजनाच्या मर्यादा
- क) ‘अग्रहक्क भागाची’ वैशिष्ट्ये
- ड) लाभांश धोरणाची पारश्वभुमी
- इ) तांत्रिक विश्लेषण
- फ) अल्पकालीन वित्तपुरवठ्याचे तोटे

प्र॒प्त॒प॒र॒

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 रूपांतर)

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 व्यापी आणि उद्देश विषद करा. [14]

किंवा

आंतरराष्ट्रीय विपणनामधील आव्हाने आणि संधी यांचे वर्णन करा.

प्रश्न 2) आंतरराष्ट्रीय बाजारपेठेवर परिणाम करणारे स्थुल समग्रलक्षी घटक स्पष्ट करा. [14]

किंवा

नियांत व्यापारासाठी असणाऱ्या विविध सुविधा स्पष्ट करा.

प्रश्न 3) अ) नियांत 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 एकडीम बँकेची भूमिका

ड) नियांत 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.

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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 येपर पहावा.
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-

प्रश्न 1) जागतिक व्यापार संघटना, व्यापार पद्धतीची मूळतत्त्वे स्पष्ट करा. जागतिक व्यापार संघटनेची उद्दिष्टे व कार्य स्पष्ट करा. [14]

किंवा

सिनेमटोग्राफ 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 भूमीका या विषयी चर्चा करा.

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

- अ) गॅटची ऐतिहासीक पाश्वभूमी
- ब) जागतिक व्यापार संघटनेची रचना
- क) आंतरराष्ट्रीय व्यापार आणि मानवाधिकार
- ड) अऱ्ण्णी डम्पिंग करार (परिशिष्ट सहा) गॅट-1994

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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) (Sepcial 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 स्वपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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 पाश्वर्भूमी स्पष्ट करा.

ब) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दीष्ट्ये सांगा.

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

- अ) राष्ट्रीय शेती व ग्रामीण विकास बँक संघाची कार्ये
- ब) नाबांडची कार्ये
- क) सहकारी संस्थाना भारतीय रिझर्व्ह बँकेकडून निधीपुरवठा
- ड) नाबांडचे संघटन

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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.

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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 स्वपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) उद्योजकता विकासातील सरकारची भूमिका सांगा. [14]

किंवा

भारतातील उद्योजकता विकासातील समस्या स्पष्ट करा

प्रश्न 2) उद्योजकता विकासातील विशेष संस्थाचे 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

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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 पुर्ण गुण दर्शवितात.
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-

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

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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 स्वपांतर)

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 बँकिंगची कारणे कोणती? आंतरराष्ट्रीय बँकिंग 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 बॉड्स, ग्लोबल बॉड्स, व युरो बॉड्स प्रसूत 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 उद्दिष्टचे स्पष्ट करा. [7]
ब) आंतरराष्ट्रीय सेटलमेंट्स बँकेची कार्ये वर्णन करा. [7]

किंवा

- अ) आंतरराष्ट्रीय नाणे निधिच्या उद्दिष्टांची 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 डिपॉऱ्डिटरी रिसिप्टस व ग्लोबल डिपॉऱ्डिटरी रिसिप्टस

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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 नीतितत्वे (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

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Total No. of Questions : 5]

SEAT No. :

P3470

[Total No. of Pages : 4

[4764] - 302

M.Com. (Semester - II)
INDUSTRIAL ECONOMICS
(Old Course) (Compulsory Paper)

Time : 3 Hours]

[Max. Marks : 100

Instructions:

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

Q1) State and explain need and significance of the study of Industrial Economics. [20]

OR

Discuss Inter-relationship between Industrial Development and Economic Development.

Q2) Critically examine Weber's Theory of location of Industries. [20]

OR

Explain factors affecting Industrial productivity.

Q3) Critically examine role and problems of Special Economic Zone. [20]

OR

State and explain impact of Industrialisation on Urbanisation.

Q4) State and explain role and problems of Public Sector. [20]

OR

What are the causes of Industrial Imbalance in India?

P.T.O

Q5) Write short notes (Any Two):

[20]

- a) Sargent Florence Theory of location of Industries.
- b) Impact of Industrialization on Global Warming.
- c) Need of balanced Regional Development of Industries.
- d) Problems of Small Scale Industries.



Total No. of Questions : 5]

P3470

[4764] - 302

M.Com. (Semester - II)
INDUSTRIAL ECONOMICS
(Old Course) (Compulsory Paper)
(मराठी स्कूलातर)

वेळ : 3 तास]

/एकूण गुण : 100

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

प्रश्न 1) औद्योगिक अर्थशास्त्र अभ्यासाची गरज आणि महत्व सांगा व स्पष्ट करा. [20]

किंवा

औद्योगिक विकास आणि आर्थिक विकास यामधील आंतरसंबंधाची चर्चा करा.

प्रश्न 2) वेबर यांच्या औद्योगिक स्थाननिश्चिती सिद्धांताचे टिकात्मक परीक्षण करा. [20]

किंवा

औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 3) विशेष आर्थिक क्षेत्राची भूमिका आणि समस्यांचे टिकात्मक परीक्षण करा. [20]

किंवा

औद्योगिकीकरणाचा नागरीकरणावरील प्रभाव सांगा व स्पष्ट करा.

प्रश्न 4) सार्वजनिक उपक्रमाची भूमिका आणि समस्या सांगा व स्पष्ट करा.

[20]

किंवा

भारतातील औद्योगिक असमतोलाची कारणे कोणती आहेत?

प्रश्न 5) टिपा लिहा : (कोणत्याही दोन)

[20]

- अ) सार्जन्ट फ्लोरेन्सचा औद्योगिक स्थाननिश्चितीचा सिद्धान्त.
- ब) औद्योगिकीकरणाचा जागतिक तापमान वाढीवरील प्रभाव.
- क) प्रादेशिक औद्योगिक समतोलाची गरज.
- ड) लघुउद्योगांच्या समस्या

प्रश्ने

Total No. of Questions : 5]

SEAT No. :

P3471

[Total No. of Pages : 4

[4764] - 303

M.Com. (Semester - III)
BUSINESS STATISTICS
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions:

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

Q1) Attempt any four of the following: [20]

- a) Define the following terms:
 - i) Discrete Random Variable.
 - ii) Critical Region.
 - iii) Producer's Risk.
 - iv) Time series.
 - v) Standard Normal Variate.
- b) Probability of getting a tobacco addict in a locality is $\frac{1}{5}$. If a group of 10 persons is randomly selected from that locality, what is the probability that
 - i) None of them is tobacco addict.
 - ii) At least one of them is tobacco addict.
- c) On an average 4 patients per hour are admitted in a hospital. What is the probability that half an hour will pass
 - i) Without admission of any patient?
 - ii) With admission of only 2 patients?(Given that : $e^{-2} = 0.135335$).
- d) State five properties of normal distribution based on area.
- e) Explain the working of a single sampling plan.

P.T.O

- f) An estate agent has 5 types of houses available for sale. Profit due to each type of house is Rs. 50,000, Rs. 30,000, Rs. 20,000, Rs. 15,000 and Rs. 10,000 respectively. The percentage of demands for the 5 types of houses are 10%, 5%, 20%, 50% and 15% respectively. What is his expected profit/house?

Q2) Attempt any four of the following: [20]

- a) The mean weight of 1000 students in the university is 55 kg and SD 4.5 kg. Assuming normal distribution find the number of students having weight between 50 kg and 58 kg.
- b) A sample of 100 steel rods produced by a certain company was found to have a mean length 10.27 meters with a SD of 2.3 meters. Can it be regarded as a sample from a population having mean length of 10 meters? (Use 5% l.o.s)
- c) The following table shows the opinions of males and females about the legality of abortion:

		Favourable	Opposed	Undecided
Gender	Opinion			
		Male	5	28
Female		8	30	11

Test whether the opinion about the legality of abortion is sex dependent. (Use 1% l.o.s.).

- d) Define the following terms:
- i) Defect.
 - ii) Defective.
 - iii) AQL.
 - iv) LTPD.
 - v) ASN.
- e) Explain the graphical method of measuring trend in a time series.

- f) A yoga therapist claims that “Kapalbhati” is 90% effective in reducing the abdomen circumference. A group of 50 persons selected randomly was asked to do Kapalbhati for 10 minutes daily for one month. A significant reduction in abdomen circumference was observed in 40 persons. Determine whether the yoga therapist’s claim is legitimate. (Use 5% l.o.s.)

Q3) Attempt any four of the following: [20]

- a) The producer of the packages is interested in testing whether the average weight of the contents in packages is 1 kg. A random sample of 12 packages was found to have average weight of 0.98 kg with a SD of 0.35 kg. What should the producer conclude? (Use 5% l.o.s.).
- b) Distinguish between chance causes and assignable causes of variation.
- c) In a single sampling plan $N = 5000$, $n = 100$ and $c = 3$. Compute AOQ if the lots submitted are 0.1 percent defective.
- d) Write a note on different types of limits related to a control chart.
- e) On an average 2 pins in a box of 1000 pins produced by a machine are defective. Packets of 2000 pins are prepared. What is the probability that exactly 5 pins in a randomly selected packet will be defective? (Given $e^{-4} = 0.01832$).
- f) Define the following terms:
 - i) Null hypothesis.
 - ii) Alternative hypothesis.
 - iii) Level of significance.
 - iv) Test of hypothesis.
 - v) Acceptance region.

Q4) Attempt any two of the following: [20]

- a) A machine is designed to produce a metal part of given length. The results of 10 samples of size 5 are given below:

Mean (\bar{X})	16	17	18	15	18	14	17	15	17	15
Range (R)	7	4	4	8	12	11	5	7	9	7

Draw \bar{X} and R charts. Comment on the state of control

(Given : $A_2 = 0.58$, $D_3 = 0$, $D_4 = 2.12$, for $n = 5$).

- b) Below are given the figures of production (in '000 quintals) of wheat from a village.

Year	: 1987	1988	1989	1990	1991	1992	1993
Production	: 80	90	92	83	94	99	92

- i) Fit a straight line trend to these data.
- ii) Plot data on the graph and show the trend line.

- c) Following are average hours of sleep for 8 patients before and after taking a sleeping pill. Test at 5% l.o.s. Whether the pill has any effect on the sleep.

Patient Number	:	1	2	3	4	5	6	7	8
Before	:	4	3.5	4.5	5	2	5.5	2.5	3
After	:	5	6	6	6.5	4	6.5	4	4.5

Q5) Attempt any two of the following: [20]

- a) Describe components of a time series.
- b) Write a note on P-chart.
- c) Following are the number of painting defects on 10 window frames of a building:

Window frame Number	1	2	3	4	5	6	7	8	9	10
No. of painting defects	2	4	0	4	5	3	2	2	3	5

Set up control chart for the number of defects and comment on the state of control by plotting control chart.



Total No. of Questions : 5]

SEAT No. :

P3472

[Total No. of Pages : 4

[4764] - 304

M.Com. (Semester - III)

**RESEARCH METHODOLOGY FOR BUSINESS
(2008 Pattern) (Compulsory)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates :

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

Q1) What is ‘Business Research’? Discuss its aims, objectives and importance.

OR

What is ‘Business Information’? Describe with suitable example different sources of Business Information.

Q2) Explain in detail the sources of Government and Non-government Information.

OR

What is Questionnaire & Sampling? Explain their merits & demerits.

Q3) What do you mean by cases in Business Research? Explain the features & types of cases in Business Research.

OR

Explain in detail the structure of a Research Report.

Q4) Explain in detail the research problems in Marketing & Manufacturing areas.

OR

Explain in detail the statistical techniques used in Business Research.

P.T.O

Q5) Write short notes on (Any Four):

- a) Research Design.
- b) Types of data bases.
- c) Action Research.
- d) Organising Evidence Information data.
- e) Style.
- f) Evaluation of secondary sources.



Total No. of Questions : 5]

P3472

[4764] - 304

M.Com. (Semester - III)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) ‘व्यवसाय संशोधन’ म्हणजे काय? व्यवसाय संशोधनाचे हेतू, उद्देश आणि महत्व यावर चर्चा करा.

किंवा

‘व्यावसायिक माहिती’ म्हणजे काय? व्यावसायिक माहिती गोळा करण्याचे विविध मार्ग योग्य उदाहरणासहित विषद करा.

प्रश्न 2) सरकारी व बिगर सरकारी माहितीचे स्रोत सविस्तर स्पष्ट करा.

किंवा

प्रश्नावली व नमुना निवड म्हणजे काय? त्यांचे फायदे – तोटे स्पष्ट करा.

प्रश्न 3) व्यवसाय संशोधनात प्रकरण/दाखला (case) म्हणजे काय? व्यवसाय संशोधन प्रकरणाची वैशिष्ट्ये व प्रकार स्पष्ट करा.

किंवा

संशोधन अहवालाचा आराखडा सविस्तर स्पष्ट करा.

प्रश्न 4) विपणन आणि उत्पादन क्षेत्रातील संशोधन समस्या सविस्तर स्पष्ट करा.

किंवा

व्यवसाय संशोधनात वापरली जाणारी संख्याशास्त्रीय तंत्रे सविस्तर स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) संशोधन आराखडा
- ब) डेटा बेसचे प्रकार
- क) क्रियात्मक संशोधन
- ड) पुरावा माहिती तथ्य संकलन
- इ) शैली
- फ) दुय्यम स्नोत्रांचे मुल्यमापन

उत्तर

Total No. of Questions : 5]

SEAT No. :

P3473

[Total No. of Pages : 2

[4764] - 305

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

ADVANCED AUDITING

Advanced Accounting and Taxation

(Special Paper - V) (Group - A)

(2008 Pattern)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define “Audit”. Explain the various types of “Audit”.

[20]

OR

Define the term “Verification”. Describe the object of verification.

Q2) State the qualifications and disqualifications of a person to be appointed as company auditor.

[20]

OR

Discuss in detail the liabilities of a company auditor.

Q3) What consideration you would keep in mind for the audit of incomplete record.

[20]

OR

What documents would you like to refere before commencement of your annual audit.

Q4) What is the object of vouching the cash Book. How will you vouch the receipts side of cash Book.

[20]

OR

How an auditor evaluates the efficiency of internal control system.

P.T.O

Q5) Write notes (Any Two) :

[20]

- a) Audit programme.
- b) Audit Committee.
- c) Audit Report.
- d) Corporate Governance.

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Total No. of Questions : 5]

SEAT No. :

P3474

[Total No. of Pages : 2

[4764] - 306

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

ADVANCED COST ACCOUNTING & COST SYSTEM

Cost Audit (Special Paper - V)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

- 1) Attempt all questions.
- 2) Each question carries 20 marks.

Q1) Discuss the scope and characteristics of Cost Audit.

OR

What do you mean by the term ‘Efficiency Audit’? In a way Cost Audit is Efficiency Audit. Discuss the statement and state the ‘Efficiency Indicators’ to be reported by Statutory Cost Auditor in the Cost Audit Report.

Q2) Discuss the procedure for Appointment of Cost Auditor in any steel manufacturing company having an annual turnover of Rs. 500 crores.

OR

What is meant by Cost Record? State the provisions of Cost Accounting Record Rules, 2011 regarding maintenance of cost record as regards Imported Raw Material.

Q3) Discuss the usefulness of Cost Audit Programme. You have been appointed as a statutory Cost Auditor of a pharmaceutical company. Make audit programme and chalk out the activities to be completed in a statutory span. Your programme must include all the activities commencing from day one of the audit till the report is finally submitted to MCA.

OR

‘The authentic of data obtained during Cost Audit to a major extent depends upon the efficacy of Internal Control System in the organisation’. Do you agree? Design Internal Control Questionnaire as regards Research & Development Expenditure. You may assume suitable data for the purpose of designing questionnaire.

P.T.O.

Q4) What is meant by Cost Audit Note? You are working as a junior in the Cost Audit firm. Your boss has assigned you the work of Cost Audit of inventory function in a manufacturing organisation. Make 5 cost audit notes indicating your observations in each of the note. Make logical assumptions in support of your answer.

OR

Write short notes (Any four) :

- a) Social Audit.
- b) ERP based Audit Programme.
- c) Rights of Cost Auditor.
- d) Audit Working Papers.
- e) The concept of product group as per CARR 2011
- f) Cost Accounting treatment of SCRAP.

Q5) Following are the sales and cost data of a manufacturing firm for two consecutive years :
(Rs. In Lakhs)

Particulars	Year One	Year Two
Manufacturing cost of goods sold	29.00	32.00
Selling Expenses	1.80	2.40
Administration Expenses	2.40	3.00
Financial Charges	0.80	0.60
Excise Duty	4.00	4.00
Sales (Including Excise)	40.00	44.00

Calculate :

- a) Prepare a profit variation statement.
- b) Account for the cause-wise changes in profit.



Total No. of Questions : 5]

SEAT No. :

P3475

[Total No. of Pages : 4

[4764]-307

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT
(Special Paper - V)
Entrepreneurial Behaviour
(2008 Pattern) (Group - C)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Write a detailed note on ‘Studies of personal and social traits in entrepreneurship’. **[20]**

OR

- a) Explain briefly entrepreneurship training components. **[10]**
- b) Write a note on ‘entrepreneurship training methodologies’. **[10]**

Q2) Write a note on ‘achievement motivation as related to entrepreneurship problems’. **[20]**

OR

Highlight the development inputs for trainer-motivator.

Q3) What is the importance and relevance of business opportunity. **[20]**

OR

- a) Write a note on ‘Selection of business opportunity’ **[10]**
- b) Enumerate new trends in the service sector. **[10]**

Q4) Describe the process of identifying and assessing business opportunity.**[20]**

OR

What is the scope for entrepreneurship in the service sector?

P.T.O.

Q5) Write short notes (Any two) : [20]

- a) Assessing potential entrepreneurship.
- b) Training models.
- c) Sources of development of achievement motivation.
- d) Post training support.

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Total No. of Questions : 5]

P3475

[4764]-307

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT
(Special Paper - V)
Entrepreneurial Behaviour
(2008 Pattern) (Group - C)
(मराठी स्कूलपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) ‘उद्योजकतेतील वैयक्तिक आणि सामाजिक वैशिष्ट्यांचा अभ्यास’ यावर सविस्तर टीप लिहा.[20]

किंवा

- अ) उद्योजकता प्रशिक्षणातील घटक थोडक्यात स्पष्ट करा. [10]
ब) ‘उद्योजकता प्रशिक्षण पद्धती’ यावर टीप लिहा. [10]

प्रश्न 2) ‘उद्योजकता समस्यांशी निगडीत सिद्धी प्रेरणा’ यावर टीप लिहा. [20]

किंवा

प्रेरक-प्रशिक्षकासाठी विकास घटक कोणते ते स्पष्ट करा.

प्रश्न 3) व्यवसाय संधीचे महत्व आणि समर्पकता काय ते सांगा. [20]

किंवा

- अ) ‘व्यवसाय संधीची निवड’ यावर टीप लिहा. [10]
ब) सेवा क्षेत्रातील नवीन प्रवाह कोणते ते सांगा. [10]

प्रश्न 4) व्यवसाय संधी शोध आणि मूल्यमापन प्रक्रिया वर्णन करा. [20]

किंवा

सेवा क्षेत्रात उद्योजकतेला काय वाव आहे ते सांगा.

- प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [20]
- अ) संभाव्य उद्योजकता मूल्यमापन करणे
 - ब) प्रशिक्षण प्रारूप (Training models)
 - क) सिद्धि प्रेरणा विकासाचे स्रोत
 - ड) प्रशिक्षण पश्चात साहाय्य

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Total No. of Questions : 5]

SEAT No. :

P3476

[Total No. of Pages : 4

[4764]-308

M.Com. (Part - II) (Semester - III)
BUSINESS ADMINISTRATION
Human Resource Management
(2008 Pattern) (Group - D) (Special Paper - V)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain various approaches to Human Resource Management.

OR

Write short notes on :

- a) Contract Labour.
- b) Social problems of female employees.

Q2) State the process of selection of a candidate in the organization. Explain importance of selecting a right candidate.

OR

Define the term 'Recruitment'. Explain in detail external sources of recruitment.

Q3) Explain importance of 'Training'. Explain in detail various aids used in training.

OR

Explain the various methods of training.

Q4) What is performance appraisal? Explain ethics in performance appraisal.

OR

Write short notes on :

- a) Job Description.
- b) Transfer of employees.

P.T.O.

Q5) Write short notes (Any Four) :

- a) Resignation.
- b) Dismissal of employee.
- c) HR Audit.
- d) HR Outsourcing.
- e) Employees promotions.
- f) Kinds of retirement.



Total No. of Questions : 5]

P3476

[4764]-308

M.Com. (Part - II) (Semester - III)
BUSINESS ADMINISTRATION
Human Resource Management
(2008 Pattern) (Group - D) (Special Paper - V)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) मानवी संसाधन व्यवस्थापनातील विविध विचार प्रवाह स्पष्ट करा.

किंवा

- अ) कंत्राटी कामगार.
ब) महिला कर्मचाऱ्यांच्या सामाजिक समस्या.

प्रश्न 2) ‘नोकर भरतीची’ प्रक्रिया सांगा, पात्र कर्मचारी निवडीचे महत्त्व स्पष्ट करा.

किंवा

‘नोकर भरती’ संज्ञेची व्याख्या द्या. बाह्य नोकर भरतीचे मार्ग सविस्तर स्पष्ट करा.

प्रश्न 3) प्रशिक्षणाचे महत्त्व स्पष्ट करा. प्रशिक्षणात उपयोगात आलेल्या साधनाचे सविस्तर स्पष्टीकरण करा.

किंवा

प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा.

प्रश्न 4) कामकाज मूल्यमापन म्हणजे काय? कामकाज मूल्यमापनातील मूल्य विशद करा

किंवा

टिपा लिहा.

- अ) कार्य वर्णन
ब) कर्मचाऱ्याची बदली

- प्रश्न 5) टिपा लिहा.
- अ) राजीनामा
 - ब) बडतर्फी (कर्मचारी)
 - क) मानवी संसाधन अंकेक्षण
 - ड) बाह्य मानवी संसाधनाद्वारे प्रक्रिया कार्य
 - इ) कर्मचारी पदोन्नती
 - फ) निवृत्तीचे प्रकार

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Total No. of Questions : 5]

SEAT No. :

P3477

[Total No. of Pages : 4

[4764]-309

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - V)

**Laws Relating to International Business
(2008 Pattern) (Group - E)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) State the modern systems of International Law.

OR

Explain in detail modern sources of International Laws.

Q2) Explain the rights of individuals in International Laws.

OR

Write detailed note on :

- a) Ricardo's Theory.
- b) Classical Approach.

Q3) Explain in detail the Regulation of foreign direct Investment in International Trade.

OR

Explain the various Diplomatic modes of conflict Resolution in International Law.

Q4) Explain in detail free Trade V/S. Protection.

OR

What are the types of customs relating to International Law?

P.T.O.

Q5) Write short notes on (Any Four) :

- a) Duties of Individuals in International Law.
- b) Arbitration.
- c) Jurisdiction of International Court.
- d) Country similarity theory.
- e) Development of International Law.
- f) National Regulation of International Business.



Total No. of Questions : 5]

P3477

[4764]-309

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - V)

Laws Relating to International Business

(2008 Pattern) (Group - E)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) आंतरराष्ट्रीय कायद्याच्या आधुनिक पद्धती विशद करा.

किंवा

आंतरराष्ट्रीय कायद्याचे आधुनिक मार्ग सविस्तर स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय कायद्यामध्ये व्यक्तिगत अधिकार कोणते ते स्पष्ट करा.

किंवा

सविस्तर टिपा लिहा

- अ) रिकार्डोचा सिद्धांत
ब) क्लासिकल ऑप्रोच (Classical Approach)

प्रश्न 3) आंतरराष्ट्रीय व्यापारात परकीय प्रत्यक्ष गृतवणूकीचे (Foreign Direct Investment) नियमन सविस्तर स्पष्ट करा

किंवा

आंतरराष्ट्रीय कायद्याअंतर्गत कलह निवारण्यासाठीच्या विवीध व्युव्हरचनात्मक पद्धती स्पष्ट करा.

प्रश्न 4) मुक्त व्यापार विस्तृदृ संरक्षण सविस्तर स्पष्ट करा.

किंवा

आंतरराष्ट्रीय कायद्याच्या संदर्भात आंतरराष्ट्रीय परंपरा स्पष्ट करा.

- प्रश्न 5) टीपा लिहा. (कोणत्याही चार)
- अ) आंतरराष्ट्रीय कायद्याअंतर्गत व्यक्तिगत कर्तव्ये
 - ब) आर्बिट्रेशन (Arbitration)
 - क) आंतरराष्ट्रीय न्यायालयाचे कार्यक्षेत्र
 - ड) राष्ट्रीय समांतर सिद्धांत
 - इ) आंतरराष्ट्रीय कायद्याचा विकास
 - फ) आंतरराष्ट्रीय व्यवसायाचे राष्ट्रीय नियमन

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Total No. of Questions : 5]

SEAT No. :

P3478

[Total No. of Pages : 4

[4764]-310

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

CO-OPERATION AND RURAL DEVELOPMENT
(Special Paper - V)

303 : Co-operative Credit System
(2008 Pattern) (Group - F)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the importance of agricultural credit.

OR

Explain the different types of agricultural credit in India.

Q2) State the limitations of credit system.

OR

Explain the functions and problems of primary agricultural credit societies.

Q3) Describe the organisation and functions of District central Co-operative Banks.

OR

Explain the performance and problems of Urban Co-operative societies.

Q4) Explain the role of Non Agricultural credit societies in urban development.

OR

Explain the functions and problems of Regional Rural Banks.

P.T.O.

Q5) Write short notes (Any Two) :

- a) Features of Agricultural credit.
- b) State Co-operative Banks.
- c) Salary Earners Co-operative credit societies.
- d) Sources of finance of Regional Rural Banks.



Total No. of Questions : 5]

P3478

[4764]-310

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

**CO-OPERATION AND RURAL DEVELOPMENT
(Special Paper - V)**

**303 : Co-operative Credit System
(2008 Pattern) (Group - F)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) कृषि पतपुरवठ्याचे महत्व स्पष्ट करा.

किंवा

भारतातील कृषि पतपुरवठ्याचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) पतव्यवस्थेच्या मर्यादा सांगा.

किंवा

प्राथमिक कृषि सहकारी पतसंस्थाची कार्ये आणि समस्या स्पष्ट करा.

प्रश्न 3) जिल्हा मध्यवर्ती सहकारी बँकाचे संघटन आणि कार्ये स्पष्ट करा.

किंवा

नागरी सहकारी पतसंस्थाची कामगिरी आणि समस्या स्पष्ट करा.

प्रश्न 4) नागरी विकासात बिगर कृषि सहकारी पतसंस्थाची भूमिका स्पष्ट करा.

किंवा

प्रादेशिक ग्रामीण बँकांची कार्ये आणि समस्या स्पष्ट करा.

- प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)
- अ) कृषि पतपुरवठ्याची वैशिष्ट्ये
 - ब) राज्य सहकारी बँका
 - क) पगारदार नोकरांच्या सहकारी पतसंस्था
 - ड) प्रादेशिक ग्रामीण बँकांच्या वित्तपुरवठ्याचे ख्लोत

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Total No. of Questions : 5]

SEAT No. :

P3479

[Total No. of Pages : 4

[4764]-311

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

Foreign Exchange

(2008 Pattern) (Group - G) (Special Paper - V)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is the meaning of a Non Resident Indian? What are the features of Non Resident External account (NRE)? How is it different from the Non Resident Ordinary account?

OR

Elaborate on the following factors affecting rate of exchange - Interest rate, Trade deficit, Capital Inflows.

Q2) What is the importance of a Letter of credit and what are the different types of letters of credit? Explain in detail the operation of a letter of credit.

OR

Explain how an importer deals with the exchange risk? What are the different types of risks involved in foreign trade?

Q3) Trace the changes in the exchange rate system in India.

OR

What is the meaning of foreign exchange market? Who are the participants of the foreign exchange market.

P.T.O.

Q4) How do exporters and foreign exchange dealers minimize the foreign exchange risk.

OR

What are the features of the spot market? How is it different from the forward market? Elaborate on the working of the forward market.

Q5) Write notes on (any two) :

- a) RESIDENT ACCOUNT.
- b) FCNR.
- c) Forward market.
- d) Pre shipment credit.
- e) Current account deficit.



Total No. of Questions : 5]

P3479

[4764]-311

M.Com. (Semester - III)

प्रगत बँक व्यवसाय आणि वित्तपुरवठा
विदेश विनिमय

(2008 पॅटर्न) (ग्रुप - G) (स्पेशल पेपर - V)

(मराठी स्क्रिप्ट)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) अनिवासी भारतीय म्हणजे काय ? अनिवासी बाह्य खात्याची वैशिष्ट्ये कोणती ? हे खाते सर्वसाधारण अनिवासी खात्यापेक्षा कसे वेगळे आहे.

किंवा

विनिमय दरावर प्रभाव टाकणाऱ्या खालील घटकांचा तपशिल द्या – व्याजदर, व्यापारी तुट, भांडवलचा आंतरप्रवाह.

प्रश्न 2) पतपत्राचे महत्व कोणते आणि पतपत्राचे विविध प्रकार कोणते ? पतपत्राचे कार्य सविस्तर स्पष्ट करा.

किंवा

आयातदार विनिमय दर धोक्याला कसा सामोरा जातो ते स्पष्ट करा ? विदेशी व्यापाराशी निगडीत असलेले विविध प्रकारचे धोके कोणते ?

प्रश्न 3) भारतातील विनिमय दर पद्धतीतील बदलांचा मागोवा द्या.

किंवा

विदेशी विनिमय बाजार म्हणजे काय ? विदेशी विनिमय बाजारातील सहभागी घटक कोण ?

प्रश्न 4) निर्यातदार आणि विदेश विनिमयाचे पुरवठादार विनिमय दरातील जोखिमा कशा प्रकारे कमी करण्याचा प्रयत्न करतात?

किंवा

हजर बाजाराची वैशिष्ट्ये कोणती? हजर बाजार वायदा बाजारपेक्षा कसा वेगळा आहे? वायदा बाजाराची कार्य पद्धती स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) रहिवासी खाते
- ब) एफ. एन. सी. आर.
- क) वायदा बाजार
- ड) नौभरणपूर्व वित्तपुरवठा
- इ) चालू खात्यावरील तुट

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Total No. of Questions : 5]

SEAT No. :

P3480

[Total No. of Pages : 4

[4764]-312

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

ADVANCED MARKETING (Special Paper - V)
International Marketing
(2008 Pattern) (Group - H)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is meant by 'International Marketing'? Explain scope and objectives of International marketing.

OR

Explain in detail the Recent Import-Export procedure.

Q2) What are the various kinds of facilities and Incentives available to export business? Discuss briefly.

OR

Explain in detail 'Export documentation'.

Q3) a) Write a note on 'GATT'.

b) State functions of world trade organisation

OR

Write notes :

- a) Registration of Exporters.
- b) Rules for successful Exporting.

P.T.O.

Q4) What do you mean by export pricing policy and strategy? What are the factors affecting pricing decision?

OR

Describe challenges and opportunities in International marketing.

Q5) Write short notes (Any four)

- a) Labelling and packaging of Goods.
- b) Foreign Exchange facilities provided by EXIM Bank.
- c) Export License.
- d) Marine Insurance.
- e) International Market Segment.
- f) Export credit Limit.



Total No. of Questions : 5]

P3480

[4764]-312

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

ADVANCED MARKETING (Special Paper - V)

International Marketing

(2008 Pattern) (Group - H)

(मराठी स्क्रिप्ट)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
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प्रश्न 1) ‘आंतरराष्ट्रीय विपणन’ म्हणजे काय? आंतरराष्ट्रीय विपणनाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा.

किंवा

आधुनिक आयात – निर्यात कार्यपद्धती स्पष्ट करा.

प्रश्न 2) निर्यात व्यापारासाठी उपलब्ध असणाऱ्या विविध प्रकारच्या सुविधा आणि प्रलोभने (Incentives) कोणती याविषयी थोडक्यात चर्चा करा.

किंवा

‘निर्यात दस्तऐवज’ यावर सविस्तर टीप लिहा.

प्रश्न 3) अ) ‘गॅट’ यावर टीप लिहा.

ब) जागतिक व्यापार संघटनेची कार्ये सांगा.

किंवा

टिपा लिहा.

अ) निर्यातदारांची नोंदणी.

ब) यशस्वी निर्यातीसाठीचे नियम.

प्रश्न 4) निर्यात किंमत धोरण आणि व्युहरचना म्हणजे काय? किंमत निर्णयावर परिणाम करणारे घटक कोणते?

किंवा

आंतरराष्ट्रीय विपणनातील आव्हाणे आणि संधीयांचे वर्णन करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) वस्तुंचे चिन्हीकरण आणि संवेष्टन.
- ब) एकसीम बँकेतर्फे पुरविल्या जाणाऱ्या परकीय चलनाच्या सुविधा
- क) निर्यात परवाना
- ड) सागरी विमा
- इ) आंतरराष्ट्रीय बाजारपेठ प्रभागीकरण
- फ) निर्यात पत मर्यादा

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Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 2

[4764] - 313

M.Com. (Semester - III)

ADVANCED ACCOUNTING AND TAXATION

Specialised Auditing (Special Paper - VI) (Group - A)

(2008 Pattern)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Discuss provisions of Section 44AB of the Income Tax Act, 1961 with reference to the persons covered and the form of Audit Report.

OR

What is Internal Audit? Explain the nature, scope and purpose of Internal Audit.

Q2) Write short notes: (Any Two)

- a) Any Ten Clauses of Form 3CD.
- b) Features of Internal Control.
- c) Audit of Club.
- d) Contents of Form 3CB.

Q3) State special points to be considered in auditing the Accounts of a Bank.

OR

Describe the special features of Audit of Charitable Trusts.

Q4) Explain the salient features of Audit of Co-operative Societies under the Maharashtra State Co-operative Societies Act, 1960.

OR

What are the objects of Government Audit? Explain the Role and Functions of Comptroller and Auditor General of India.

P.T.O.

Q5) Write short notes: (Any Two)

- a) Audit of Multi State Co-operative Societies.
- b) Audit Programme.
- c) Audit of Public Sector Undertaking.
- d) Public Accounts Committee.



Total No. of Questions : 5]

P3482

SEAT No. :

[Total No. of Pages : 2

[4764] - 314

M.Com. (Semester - III)

ADVANCED COST ACCOUNTING AND COST SYSTEM

Management Audit

(2008 Pattern) (Group - B) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions carry equal marks.
- 2) Use of calculator is allowed.

Q1) Management Audit is a "Critical review of Management performance". Examine this statement bringing out the difference in approach between Management audit and Financial audit.

OR

Define the term 'Management Audit'. State its salient features and steps involved in conducting Management Audit.

Q2) What do you understand by 'Corporate Image'. State the factors that help to Enhance Corporate Image.

OR

Distinguish between Management Audit and Cost Audit in detail.

Q3) As a management auditor, how would you evaluate the following.

- a) Corporate culture
- b) Personnel development

OR

Explain the concept of Operational Audit. What are its objectives.

Q4) Write short notes (Any Four):

- a) Corporate Development Audit.
- b) Corporate Service Audit.
- c) Preliminaries of Management Audit.
- d) Efficiency Audit.
- e) Social Cost Benefit Analysis.

P.T.O.

Q5) A project schedule has the following characteristics.

Activity	Time (weeks)
1 - 2	4
1 - 3	1
2 - 4	1
3 - 4	1
3 - 5	6
4 - 9	5
5 - 6	4
5 - 7	8
6 - 8	1
7 - 8	2
8 - 10	5
9 - 10	7

- a) Construct the network diagram.
- b) Find the critical path by calculating total float.



Total No. of Questions : 5]

P3483

SEAT No. :

[Total No. of Pages : 4

[4764] - 315

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2008 Pattern) (Group - C) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is 'Entrepreneurship'? Explain the role of Government in Entrepreneurship Development.

OR

Explain the problems in Entrepreneurship Development in India.

Q2) Explain the role of specialised Institutions in Entrepreneurship Development programme.

OR

Explain the changes in concept of Entrepreneurship.

Q3) What is 'Project Design'? Explain the importance of project design in developing new business.

OR

What is 'Project Management'? Explain the important issues in project management.

Q4) What is 'PERT'? Explain the importance of project evaluation review technique in developing new business.

OR

Write a detailed note on entrepreneurship development efforts in India.

P.T.O.

Q5) Write short notes (Any Four) :

- a) Critical path method.
- b) Project evaluation.
- c) Venture capital.
- d) Project Direction.
- e) Entrepreneurship within organisation.
- f) Project cost control.



Total No. of Questions : 5]

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[4764] - 315

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2008 Pattern) (Group - C) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न आवश्यक आहेत.
 - 2) सर्व प्रश्नांना समान गुण आहेत.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) ‘उद्योजकता’ म्हणजे काय? उद्योजकता विकासातील सरकारची भूमिका स्पष्ट करा.

किंवा

उद्योजकता विकास कार्यक्रमातील भारतातील समस्या स्पष्ट करा.

प्रश्न 2) उद्योजकता विकास कार्यक्रमातील विशेष संस्थाची भूमिका स्पष्ट करा.

किंवा

उद्योजकता संकल्पनेतील बदल स्पष्ट करा.

प्रश्न 3) ‘प्रकल्प आराखडा’ म्हणजे काय? नवीन व्यवसाय विकासातील प्रकल्प आराखड्याचे महत्व स्पष्ट करा.

किंवा

‘प्रकल्प व्यवस्थापन’ म्हणजे काय? प्रकल्प व्यवस्थापनातील महत्वाचे घटक स्पष्ट करा.

प्रश्न 4) ‘पर्ट’ (PERT) म्हणजे काय? प्रकल्प मूल्यमापन आढावा तंत्राचे नवीन व्यवसाय विकासातील महत्व स्पष्ट करा.

किंवा

भारतातील उद्योजकता विकासासाठीचे प्रयत्न यावर सविस्तर टिपा लिहा.

प्रश्न 5) थोड़क्यात टिपा लिहा. (कोणत्याही चार)

- अ) टिकात्मक मार्ग पद्धत
- ब) प्रकल्प मूल्यमापन
- क) साहस भांडवल
- ड) प्रकल्प दिग्दर्शन
- इ) संघटनात्मगत उद्योजकता
- फ) प्रकल्प खर्च नियंत्रण

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Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 4

[4764] - 316

M.Com. (Semester - III)
BUSINESS ADMINISTRATION
Organisational Behaviour
(2008 Pattern) (Group - D) (Special Paper - VI)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is 'Models of organisational Behaviour'? State various models of organisational behaviour.

OR

State the meaning of 'Organisational Behaviour'. Explain the goals of organisational Behaviour.

Q2) What is 'organisational culture'? State the characteristics of organisational culture.

OR

What is 'Attitude change'? State the dimensions of Attitude change.

Q3) Explain the various theories of motivation.

OR

What is 'Emotional Intelligence'? State the importance of emotional intelligence at workplace.

Q4) What is Stress? State the causes and effects of stress.

OR

Explain the types of group, state the significance of team building.

P.T.O.

Q5) Write short notes (Any Four)

- a) Creating organisational culture.
- b) Job satisfaction.
- c) Personality.
- d) Primary motives
- e) Impression management
- f) Role of Information Technology in Organisation



Total No. of Questions : 5]

P3484

[4764] - 316

M.Com. (Semester - III)

BUSINESS ADMINISTRATION

Organisational Behaviour

(2008 Pattern) (Group - D) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) सर्व प्रश्नांना समान गुण आहेत.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) संघटनात्मक वर्तनाचे प्रारूप' म्हणजे काय? संघटनात्मक वर्तनाची विविध प्रारूपे सांगा.

किंवा

'संघटनात्मक वर्तन' अर्थ सांगा. संघटनात्मक वर्तनाची ध्येये स्पष्ट करा.

प्रश्न 2) 'संघटनात्मक संस्कृती' म्हणजे काय? संघटनात्मक संस्कृतीची वैशिष्ट्ये सांगा.

किंवा

'दृष्टीकोन बदल' म्हणजे काय? दृष्टीकोन बदलाच्या बाजू सांगा.

प्रश्न 3) अभिप्रेरणाचे विविध सिधांत स्पष्ट करा.

किंवा

भावनिक बुधीमत्ता म्हणजे काय? भावनिक बुधिमतेचे कार्यस्थानी असणारे महत्व सांगा.

प्रश्न 4) 'ताणतणाव' म्हणजे काय? ताणतणावाची कारणे आणि परिणाम सांगा.

किंवा

गटाचे प्रकार स्पष्ट करा. संघ बांधणीचे महत्व सांगा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) संघटनात्मक संस्कृती निर्मिती
- ब) कार्य समाधान
- क) व्यक्तीमत्व
- ड) प्राथमिक ग्रेणा
- इ) प्रभाव व्यवस्थापन
- फ) संघटनेतील माहिती तंत्रज्ञानाची भूमिका

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Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 4

[4764] - 317

M.Com. (Part - II) (Semester - III)
COMMERCIAL LAWS AND PRACTICES
World Trade Organization - Norms and Practices
(2008 Pattern) (Group - E) (Paper - VI)

Time : 3 Hours

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain positive and negative effects of W.T.O. agreements on Agriculture Trade in India.

OR

Discuss the objectives, structure and working of W.T.O.

Q2) Explain the following:

- a) Main provisions of Anti-Dumping measures.
- b) An Evaluation of Uruguay Round Agreement.

OR

Explain Uruguay Round Agreement and Indian Patent Law.

Q3) Review of Anti- Dumping Agreements under W.T.O.

OR

Explain in details Dispute settlement Procedure under W.T.O.

Q4) Explain various W.T.O. Agreements.

OR

- a) Explain Asian Currency crisis.
- b) Explain the Globalization and W.T.O.

P.T.O.

Q5) Write a Short Notes on: (Any four)

- a) Benefits of WTO Trading System.
- b) W.T.O. Accession.
- c) History of Multilateral Trading System.
- d) Difference between GATT and W.T.O.
- e) Liberalization of Trade in Manufactures.
- f) Trade in Counterfeit goods.



Total No. of Questions : 5]

P3485

[4764] - 317

M.Com. (Part - II) (Semester - III)
COMMERCIAL LAWS AND PRACTICES
World Trade Organization - Norms and Practices
(2008 Pattern) (Group - E) (Paper - VI)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) भारतातील शेती विषयक व्यापारावर जागतिक व्यापार संघटनेचा सकारात्मक व नकारात्मक झालेल्या परिणामांचे विश्लेषण करा.

किंवा

जागतिक व्यापार संघटनेची उद्दिष्टे, रचना व कामकाज स्पष्ट करा.

प्रश्न 2) खालील बाबत स्पष्ट करा.

- अ) अॅन्टी-डम्पिंगच्या प्रमुख तरतुदी.
ब) यु.आर. (Uruguay Round) ठावाची उत्क्रांती.

किंवा

यु.आर. (Uruguay Round) ठाव व भारतातील 'पेटंट कायदा' यांचे स्पष्टीकरण करा.

प्रश्न 3) जागतिक व्यापार संघटनेतील अॅन्टी डम्पिंग करार सविस्तर आढावा घ्या.

किंवा

जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धतीची कार्यपद्धती स्पष्ट करा.

प्रश्न 4) जागतिक व्यापार संघटनेचे विविध करार स्पष्ट करा.

किंवा

- अ) आशियायी चलन समस्या स्पष्ट करा.
ब) जागतिकीकरण व जागतिक व्यापार संघटना स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

- अ) जागतिक व्यापार संघटनेच्या व्यापार पद्धतीचे फायदे.
- ब) जागतिक व्यापार संघटन अँक्सेशन.
- क) बहुस्तरीय व्यापार पद्धतीचा इतिहास.
- ड) गॅट व जागतिक व्यापार संघटन यातील फरक.
- इ) उत्पादकीय व्यापाराचे उदारीकरण.
- फ) नकली वस्तुंबाबतचा व्यापार.



Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 2

[4764] - 318

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Banking System

(2008 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define priority sector. What are the various types of advances given to the priority sector? [20]

OR

Explain the procedure of obtaining various advances for the priority sector.

Q2) Explain the short and long term measures for recovering overdues. [20]

OR

What are the objectives of National federation of state co-operative banks?

Q3) Explain various functions of the Maharashtra State Co-operative Bank. [20]

OR

What is the role of NABARD in the Co-operative Credit System?

Q4) Explain the supervisory role of RBI in Co-operative Banking System. [20]

OR

What are the problems faced by the Maharashtra State Co-operative Bank?

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

- a) Eligibility for priority sector advances.
- b) Advances under IRDP.
- c) Organization of NABARD.
- d) Functions of RBI.



P.T.O.

Total No. of Questions : 5]

P3486

[4764] - 318

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Banking System

(2008 Pattern) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्रश्न 1) अग्रक्रम श्रेत्राची व्याख्या द्या. अग्रक्रम श्रेत्राला दिली जाणारी कर्जे कोणती आहेत? [20]
किंवा

अग्रक्रम क्षेत्राला विविध कर्जे मिळविताना वापरली जाणारी पद्धत स्पष्ट करा.

प्रश्न 2) थकीत कर्जे वसूलीसाठी असलेली अस्प आणि दीर्घकालीन उपाय स्पष्ट करा. [20]
किंवा

राज्य सहकारी बँकांचा राष्ट्रीय महासंघ स्थापनेमार्गील उदिष्ट्ये कोणती आहेत?

प्रश्न 3) महाराष्ट्र राज्य सहकारी बँकेची विविध कार्ये स्पष्ट करा. [20]
किंवा

सहकारी बँकिंग व्यवस्थेत नाबांदर्ची भूमिका काय आहे?

प्रश्न 4) सहकारी बँकिंग व्यवस्थेतील भारतीय रिझर्व बँकेची नियंत्रकाची भूमिका स्पष्ट करा. [20]

किंवा

महाराष्ट्र राज्य सहकारी बँकेसमोरील समस्या कोणत्या आहेत?

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

- अग्रक्रम क्षेत्रांना कर्जे मिळण्यासाठी पात्रता.
- एकात्मीक ग्रामीण विकास कार्यक्रमांतर्गत वित्त पुरवठा.
- नाबांदर्ची व्यवस्थापकीय रचना.
- भारतीय रिझर्व बँकेची कार्ये



Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 4

[4764] - 319

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2008 Pattern) (Group - G) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) What are the reasons for international banking?

b) Explain the types of international banking offices.

OR

a) What is international money market?

b) What are the instruments of international money market?

Q2) a) Explain any two instruments of international equity markets.

b) Explain any two types of bonds in international debt market.

OR

a) Discuss the features of Gold Standard.

b) Explain the weaknesses of Gold Standard.

Q3) a) What is currency convertibility?

b) Explain current account convertibility and capital account convertibility.

OR

Explain the following concepts in detail:

a) Floating exchange rate system.

b) Pegged currency.

P.T.O.

Q4) Discuss the origin and operations of International Bank for Reconstruction and Development (IBRD).

OR

- a) What are the objectives of International Monetary fund (IMF)?
- b) Explain the functions of International Finance Corporation (IFC).

Q5) Write notes on (Any Two):

- a) International debt market.
- b) Bretton Woods system.
- c) Global Depository Receipts (GDRs)
- d) Bank for International Settlements (BIS)



Total No. of Questions : 5]

P3487

[4764] - 319

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE
International Finance

(2008 Pattern) (Group - G) (Special Paper - VI)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - 2) सर्व प्रश्नांना समान गुण आहेत.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्रश्न 1) अ) आंतरराष्ट्रीय बँकिंगची कारणे कोणती?

ब) आंतरराष्ट्रीय बँकिंगच्या कार्यालयांचे प्रकार स्पष्ट करा.

किंवा

अ) आंतरराष्ट्रीय नाणेबाजार म्हणजे काय?

ब) आंतरराष्ट्रीय नाणेबाजाराची साधने कोणती आहेत?

प्रश्न 2) अ) आंतरराष्ट्रीय समभाग बाजाराची कोणती ही दोन साधने स्पष्ट करा.

ब) आंतरराष्ट्रीय कर्जबाजारातील कर्जरोख्यांचे कोणते ही दोन प्रकार विशद करा.

किंवा

अ) सुवर्ण परिमाणाच्या वैशिष्ट्यांची चर्चा करा.

ब) सुवर्ण परिमाणाच्या दोष सांगा.

प्रश्न 3) अ) चलन परिवर्तनीयता म्हणजे काय?

ब) चालू खात्यावरील परिवर्तनीयता आणि भांडवली खात्यावरील परिवर्तनीयता स्पष्ट करा.

किंवा

खालील संज्ञा सविस्तर स्पष्ट करा.

- अ) बदलत्या विनिमय दरांची पद्धती
- ब) पेगड (Pegged) चलन

प्रश्न 4) आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची उत्पत्ती आणि कार्याची चर्चा करा.

किंवा

- अ) आंतरराष्ट्रीय नाणे निधीची उद्दिष्ट्ये कोणती?
- ब) आंतरराष्ट्रीय वित्तपुरवठा महामंडळाची कार्ये स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) आंतरराष्ट्रीय कर्जबाजार
- ब) ब्रेटन बुड्स पद्धती
- क) ग्लोबल डिपॉळिटरी रिसिप्ट्स (GDRs)
- ड) बँक फॉर इंटरनॅशनल सेटलमेंट्स

⊖ ⊖ ⊖

Total No. of Questions : 5]

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SEAT No. :

[Total No. of Pages : 2

[4764] - 320

M.Com. (Semester - III)

ADVANCED MARKETING

Marketing Research (Special Paper - VI)

(2008 Pattern) (Group - H)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define Marketing Research? Explain in detail the role of Marketing Research in Marketing.

OR

Define Research Design? What points are to be considered, while preparing research - design? Explain.

Q2) What mean by Marketing Intelligence? Explain the significance of Marketing Intelligence in decision making.

OR

Explain the sales analysis concept by - territory, by - product, by - customer, by - size order.

Q3) What do you know about Market potential Analysis? Explain the various methods of market potential Analysis.

OR

What mean by Cluster Analysis? How cluster analysis is useful for identifying market segment? Explain.

Q4) Explain the difference between readership-survey and viewership survey.

OR

Write notes on

- a) Industrial Marketing Research
- b) Consumer Marketing Research

P.T.O.

Q5) Write short Notes on: (Any Four)

- a) Discriminate Analysis.
- b) Sales forecasting.
- c) Multi-dimensional scaling.
- d) Advantages of data collection.
- e) Hypothesis.
- f) Product - Research



Total No. of Questions : 5]

P3488

[4764] - 320

M.Com. (Semester - III)

ADVANCED MARKETING

Marketing Research (Special Paper - VI)

(2008 Pattern) (Group - H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) विपणन-संशोधनाची व्याख्या सांगा ? विपणनामध्ये विपणन संशोधनाची असलेली भूमिका स्पष्ट करा.

किंवा

संशोधन-आराखड्याची व्याख्या सांगा ? संशोधन आराखडा तयार करतांना कोणकोणते मुद्दे/घटक विचारात घेतले जातात, ते स्पष्ट करा.

प्रश्न 2) विपणन – चातुर्थ म्हणजे काय ? निर्णय क्षमतेमध्ये विपणन – चातुर्थाचे असलेले महत्व स्पष्ट करा.

किंवा

विक्री – विश्लेषण ही संज्ञा प्रांत (मुलूख)नुसार, उत्पादनानुसार ग्राहकानुसार आणि आकारानुसार स्पष्ट करा.

प्रश्न 3) संभाव्य बाजारपेठ विश्लेषण याबदल आपण काय जाणता ? संभाव्य बाजारपेठ विश्लेषणाच्या असलेल्या विविध पद्धती स्पष्ट करा.

किंवा

समूह – विश्लेषण म्हणजे काय ? बाजारपेठ विभाग ओळखण्यासाठी समूह विश्लेषण कसे उपयुक्त ठरते, ते स्पष्ट करा.

प्रश्न 4) अभ्यासकीय (वाचकीय), पाहणी आणि अवलोकनार्थ पाहणी या दोघामधील फरक स्पष्ट करा.

किंवा

टिप लिहा.

- अ) औद्योगिक विपणन संशोधन
ब) ग्राहक विपणन संशोधन

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चारवर)

- अ) फरकांचे (भेदाभेद) विश्लेषण.
- ब) विक्री - अंदाज
- क) बहुविध - विस्तारा संबंधीचे प्रमाण
- ड) माहिती संकल्पनाचे फायदे
- इ) गृहीततथ्य
- फ) उत्पादन - संशोधन



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 : हा 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 टिप्पणी लिहा.

प्रश्न 2) दुय्यम बाजार म्हणजे काय? दुय्यम बाजाराची उद्दिष्टे 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 स्कूलपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) औद्योगिक वित्पुरवठ्याचा अर्थ सांगा. औद्योगिक वित्पुरवठ्याचे 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 उद्योगासी संबंधीत प्रमुख मुद्दे विशद करा.

ब) भारताच्या 1991 पासूनच्या निर्यात धोरणाची चर्चा करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) औद्योगिक वित्तपुरवठ्याचे अंतर्गत स्नोते
- ब) विशेष आर्थिक क्षेत्र
- क) खाजगिकरणाचे 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]

Player B

Player A $\begin{bmatrix} 3 & 7 \\ -5 & 5 \end{bmatrix}$

b) Solve the following game using dominance rule [7]

Player B

Player A $\begin{bmatrix} -1 & -2 & 8 \\ 7 & 5 & -1 \\ 6 & 0 & 12 \end{bmatrix}$

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
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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
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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

$$2X_1 - 3X_2 \leq 3,$$

$$X_1 + 2X_2 \geq 5,$$

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- 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. :

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.
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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

$$2X_1 + 2X_2 \leq 22$$

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ii) Obtain the saddle point for the following Game [3]

Player B

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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 :

$$2X_1 + 40X_2 \geq 10$$

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- Q2)** Attempt any two of the following : [14]

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Markets→ Sources ↓	D ₁	D ₂	D ₃	D ₄	Supply
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O ₂	70	30	40	60	9
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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
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- 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]

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Activity	1-2	1-3	2-5	2-4	3-4	4-5	4-6	5-6	6-7
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- 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]

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$$\text{Maximize } Z = 3X_1 + 2X_2$$

Subject to

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- a) What do you mean by unbalanced Transported problem? How will you convert maximization T.P. to minimization T.P.? [4]
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- i) Entering Variable
 - ii) Leaving Variable
- c) Explain optimistic, pessimistic, most likely time estimates in PERT. [4]



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.
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Q1) Attempt any Two of the following : [14]

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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

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Activity	1-2	1-3	2-5	2-4	3-4	4-5	4-6	5-6	6-7
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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

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- 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]

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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 रूपांतर)

वेळ: 3 तास]

[एकूण गूण: 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) स्वंयसहायता गटासमोरील आव्हानांची चर्चा करा.

[14]

किंवा

जागतिकीकरणाचा सहकारी संस्थांवर कोणता परिणाम झाला आहे?

प्रश्न 3) ग्रामीण महिलांच्या विकासातील स्वंय सहायता गटांची भूमिका स्पष्ट करा.

[14]

किंवा

शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे सांगा.

प्रश्न 4) टिपा लिहा.(कोणत्याही दोन)

[8]

- अ) सहकारी संस्थांचे सामाजिक दायित्व.
- ब) सिक्स सिग्मा तंत्र.
- क) ग्रामीण कारागीर आणि स्वंयं 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 Goverance. [7]

OR

- a) Write detail note on 'Corporate Disclosure'. [7]
- b) State the importance of Transparency. [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 रूपातंर)

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 वस्त्रोदयोग 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 प्रगटीकरण 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) किरकोल व्यापार धोरण
- ड) क्लस्टर अँप्रोच (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 रूपातंर)

वेळ: 3 तास]

[एकूण गुंण: 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

ऐटरप्राईझ 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 पद्धती 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 : 5]

SEAT No. :

P3489

[Total No. of Pages : 4

[4764] - 401

M.Com. (Semester - IV)

CAPITAL MARKETS AND FINANCIAL SERVICES
(2008 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by 'Capital Market'? Explain in detail the structure and functions of capital market.

OR

- a) State the participants of capital market.
- b) Describe in detail the future contract.

Q2) What is Primary Market? State participants of primary market. Describe in detail the functions of primary market.

OR

Write notes :

- a) Objectives of secondary market.
- b) Bombay stock exchange.

Q3) What is credit Rating? Describe in detail the various credit rating institutions.

OR

What do you mean by 'Merchant Banking'? Describe in detail the functions and various services rendered by Merchant Banker.

P.T.O.

Q4) What is Securities and Exchange Board of India (SEBI)? Explain in detail the powers and functions of SEBI.

OR

- a) Explain the term External commercial Borrowing.
- b) Explain the need of foreign Investment in India.

Q5) Write short notes (Any Four) :

- a) Foreign Institutional Investors (FIIs)
- b) Advantages of Listing
- c) Types of mutual funds
- d) Background of SEBI
- e) E-Broking
- f) Forward Contract



Total No. of Questions : 5]

P3489

[4764] - 401

M.Com. (Semester - IV)

CAPITAL MARKETS AND FINANCIAL SERVICES
(2008 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) भांडवल बाजार म्हणजे काय ? भांडवल बाजाराची रचना व कार्ये सविस्तरपणे स्पष्ट करा.

किंवा

- अ) भांडवल बाजाराचे सहभागी घटक सांगा.
ब) भविष्यकालीन कराराचे सविस्तरपणे वर्णन करा.

प्रश्न 2) प्राथमिक बाजार म्हणजे काय ? प्राथमिक बाजारातील सहभागी घटक सांगा. प्राथमिक बाजाराची कार्ये सविस्तरपणे वर्णन करा.

किंवा

- टिपा लिहा.
अ) दुयम बाजाराची उद्दिष्टे
ब) मुंबई भाग बाजार

प्रश्न 3) पतश्रेणी म्हणजे काय ? विविध पतश्रेणी संस्थांचे सविस्तरपणे वर्णन करा.

किंवा

मर्चट बॅकिंग म्हणजे काय ? मर्चट बॅकेची कार्ये व मर्चट बॅकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे सविस्तरपणे वर्णन करा.

प्रश्न 4) भारतीय प्रतिभूती व विनिमय मंडळ (SEBI) म्हणजे काय? सेबीचे अधिकार आणि कार्ये सविस्तरपणे स्पष्ट करा.

किंवा

- अ) विदेशी व्यापारी कर्ज ही संकल्पना स्पष्ट करा.
- ब) भारतातील परकीय गुंतवणूकीची गरज स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) विदेशी संस्थात्मक गुंतवणूकदार
- ब) सारणी करणाचे फायदे
- क) परस्पर निधीचे प्रकार
- ड) सेबीची पाश्वर्भूमी
- इ) ई-ब्रोकिंग
- फ) वायदा करार



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 :- 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 रिहर्स 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) निष्क्रेपस्थान व्यवस्थेची गरज आणि लाभ
- ब) विकल्प आणि वायदा बाजारातील व्यापार
- क) सांपाश्विक 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 रूपातंर)

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 व्युव्हरचनेचे घटक स्पष्ट करा.

प्रश्न 2) सामाजिक माध्यमांचे प्रकार स्पष्ट करा. [14]

किंवा

मल्टी ब्रॅण्ड रिटेलमध्ये परकीय थेट गुंतवणूकीला मान्यता देण्याबाबतचे महाराष्ट्र शासनाचे धोरण स्पष्ट करा.

प्रश्न 3) अ) शाश्वत विकासाची संकल्पना स्पष्ट करा. [7]

ब) जागतिक विरुद्ध स्थानिक विपणन व्युव्हरचना 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) जाहिरात आणि माध्यम नियोजन.
- क) क्रेडिट कार्ड टॅनझैक्शन.
- ड) सिंगल ब्रैण्ड रिटेल इन इंडिया.



Total No. of Questions : 5]

SEAT No. :

P3490

[Total No. of Pages : 4

[4764] - 402

M.Com. (Semester - IV)

GLOBAL INDUSTRIAL ENVIRONMENT

(2008 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is liberalisation? Explain the effects of liberalisation on Indian Industries.

OR

Explain in detail the Internal sources of Industrial finance.

Q2) Write short notes (Any Two) :

- a) Industrial policy 1991.
- b) Floriculture.
- c) Methods of privatisation.
- d) Information Technology Industry.

Q3) Explain in detail the effects of Globalisation on Indian Industry.

OR

Explain the progress and problems of Iron and steel Industry in India.

Q4) What is multinational corporations? Explain the advantages and disadvantages of multinational corporations.

OR

State and explain the features and problems of Indian Industrial Labour.

P.T.O.

Q5) Write short notes (Any Two) :

- a) Role of foreign capital
- b) Export-Import policy 1991
- c) Contract Labour
- d) Sericulture



Total No. of Questions : 5]

P3490

[4764] - 402

M.Com. (Semester - IV) (Compulsory)
GLOBAL INDUSTRIAL ENVIRONMENT
(2008 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उत्तरे नेमकी आणि मुद्देसुद असावीत.
4) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पाहवी.
-

प्रश्न 1) उदारिकरण म्हणजे काय ? उदारिकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.

किंवा

औद्योगिक वित्पुरवठ्याची अंतर्गत साधने सविस्तर स्पष्ट करा.

प्रश्न 2) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- अ) 1991 चे औद्योगिक धोरण
- ब) फूल शेती
- क) खाजगीकरनाच्या पद्धती
- ड) माहिती-तंत्रज्ञान उद्योग

प्रश्न 3) जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम सविस्तर स्पष्ट करा.

किंवा

भारतातील लोखंड आणि पोलाद उद्योगाची प्रगती आणि समस्या विशद करा.

प्रश्न 4) बहुराष्ट्रीय महामंडळे म्हणजे काय ? बहुराष्ट्रीय महामंडळाचे फायदे-तोटे विशद करा.

किंवा

भारतीय औद्योगिक कामगारांची वैशिष्ट्ये आणि समस्या सांगा व स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- अ) विदेशी भांडवलाची भूमिका
- ब) 1991 चे आयात-निर्यात धोरण
- क) कंत्राटी कामगार
- ड) रेशिम उद्योग



Total No. of Questions : 5]

SEAT No. :

P3563

[Total No. of Pages : 7

[4764] - 403

M.Com. (Semester - IV)

OPERATIONS RESEARCH (Mathematics)

(2008 Pattern) (Compulsory Paper) (Credit System)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Attempt any four of the following :

[20]

- a) Write notes on :
 - i) Laplace Criterion
 - ii) Minimax Criterion
- b) While using simplex method, when are the following special cases identified;
 - i) Degeneracy
 - ii) Multiple Optimal Solution
 - iii) Unbounded Solution
 - iv) Infeasible Solution
- c) Solve the following game :

	Player B		
Player A	1	3	1
	0	-4	-3
	1	5	-1

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

$$\text{Maximize } z = x_1 + 2x_2 - x_3$$

P.T.O.

Subject to constraints :

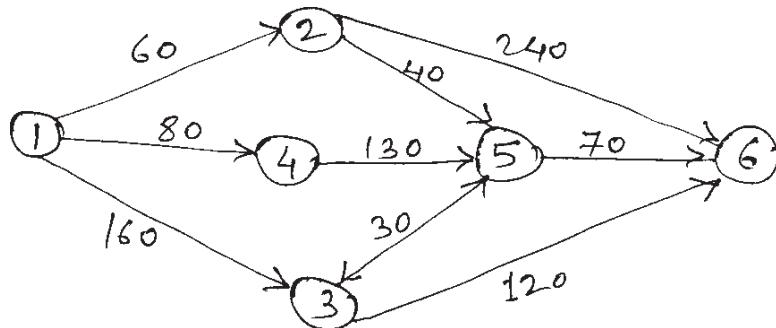
$$2x_1 - 3x_2 + 4x_3 \leq 5$$

$$2x_1 - 2x_2 \leq 6$$

$$3x_1 - x_3 \geq 4$$

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

- e) Define Strategy. What do you mean by pure strategy and mixed strategy?
- f) Determine the shortest route from node 1 to node 6 in the following network, where the distances are shown in Kilometers.



Q2) Attempt any four of the following :

[20]

- a) Write notes on :
 - i) Saddle point
 - ii) Value of game
 - iii) Fair game
 - iv) Maximin Criterion
 - v) Hurwicz Criterion
- b) Explain how will you obtain optimal solution to minimize transportation problem using U - V method?
- c) Write the standard form of the following L.P.P.

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

Subject to :

$$3x_1 - x_2 + 3x_3 \leq 7$$

$$-2x_1 + 4x_2 \leq 12$$

$$-4x_1 + 3x_2 + 8x_3 \geq -10$$

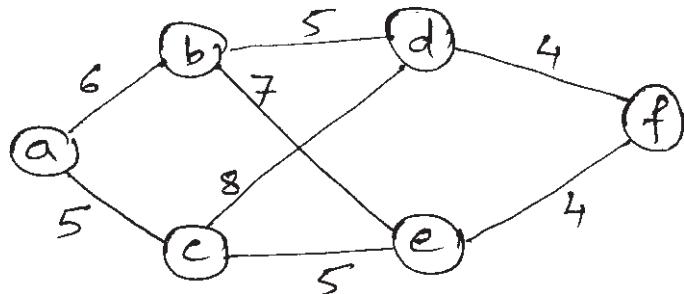
$$x_1, x_2, x_3 \geq 0$$

- d) Pay-off of three acts A, B and C and states of nature X, Y and Z are given below :

Acts →	A	B	C
States of nature ↓			
X	50	-20	-250
Y	400	440	400
Z	650	740	750

The probabilities of the states of nature are respectively 0.2, 0.5 and 0.3. Calculate the Expected Monetary Value (EMV) for the above data and select the best act.

- e) Find Minimum Cost Spanning Tree for the following Network V :



- f) Obtain Initial Basic Feasible solution using North West Corner method for following T. P.

Destination →	D ₁	D ₂	D ₃	D ₄	Supply
Origin ↓					
O ₁	23	27	16	18	30
O ₂	12	17	20	51	40
O ₃	22	28	12	32	53
Demand	22	35	25	41	123

Also find the corresponding transportation cost.

Q3) Attempt any four of the following :

[20]

- Define Network. Explain what do you mean by Directed and Undirected Network? Also explain the terms Node and Arc.
- Consider the following game :

Player A	Player B		
	15 2 3	6 5 7	-7 4 0

Obtain saddle point. Also state optimal strategy for player A and player B. Hence find the value of game.

- Explain the following with reference to L.P.P.
 - Entering variable
 - Leaving variable
- Obtain Initial Basic Feasible Solution using Matrix Minima Method for the following transportation problem.

Source ↓ \ Destination →	D ₁	D ₂	D ₃	D ₄	Supply
S ₁	30	25	40	20	100
S ₂	29	26	35	40	250
S ₃	31	33	37	30	150
Demand	90	160	200	50	500

Also find the corresponding transportation cost.

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

$$\text{Maximize } Z = 3x_1 + 2x_2 + 5x_3 + 4x_4$$

Subject to :

$$4x_1 + 6x_2 - 7x_3 + 8x_4 \geq -15$$

$$3x_1 - 2x_2 + 4x_3 + x_4 \leq 10$$

$$8x_1 - 3x_2 - 3x_3 + 2x_4 \leq 20$$

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

- f) Explain the following terms with reference to transportation problems.

i) Basic feasible solution

ii) Dummy Source

Q4) Attempt any two of the following :

[20]

- a) Find the optimal solution for the following transportation problem using MODI method :

Destination →	D ₁	D ₂	D ₃	D ₄	Supply
Source ↓					
F ₁	15	10	17	18	2
F ₂	16	13	12	13	6
F ₃	12	17	20	11	7
Demand	3	3	4	5	15

Also find the corresponding transportation cost

- b) i) Explain minimum cost capacitated network.

ii) State Dominance principle in game theory.

- c) Solve the following L.P.P. using simplex method.

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

Subject to :

$$\begin{aligned} 3x_1 - x_2 + 3x_3 &\leq 7 \\ -2x_1 + 4x_2 &\leq 12 \\ -4x_1 + 3x_2 + 8x_3 &\leq -10 \\ x_1, x_2, x_3 &\geq 0 \end{aligned}$$

Q5) Attempt any two of the following : [20]

- a) From the following pay-off table (of profit) determine optimal strategy using maximum, maximax and Laplace Criterion.

States →\Strategies↓	A	B	C
S ₁	7,00,000	3,00,000	1,50,000
S ₂	5,00,000	4,50,000	0
S ₃	3,00,000	3,00,000	3,00,000

- b) Solve the following L.P.P. using Big M method.

$$\text{Maximize } Z = 3x_1 - x_2$$

Subject to :

$$\begin{aligned} 2x_1 + x_2 &\geq 2 \\ x_1 + 3x_2 &\leq 3 \\ x_2 &\leq 4 \\ x_1, x_2 &\geq 0 \end{aligned}$$

- c) Obtain Initial Basic Feasible Solution using Vogel's Approximation method for following T. P.

Markets →	D ₁	D ₂	D ₃	Supply
Sources ↓				
A	9	6	0	5
B	5	1	0	20
C	3	2	4	10
D	7	5	2	15
Demand	25	10	15	20

Also find the corresponding transportation cost



Total No. of Questions : 5

SEAT No. :

P3492

[Total No. of Pages : 2

[4764] - 404

M.Com. - II (Semester - IV)

ADVANCED ACCOUNTING AND TAXATION

**Recent Advances in Accounting, Taxation and Auditing
(2008 Pattern) (Group - A) (Special Paper - VII)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt all questions.*
- 2) *All questions carry equal marks.*
- 3) *Figures to the right indicate full marks.*

Q1) Explain in the context AS and IFRS :

- a) Recent Trends in disclosure of Accounting policies. **[10]**
- b) Areas in which differing accounting policies are encountered. **[10]**

OR

What do you mean by “Transfer pricing”? State the different methods of transfer pricing and explain the benefits and limitations of dual price method. **[20]**

Q2) Explain the methods and application of strategic management accounting.[20]

OR

State the provisions regarding audit committee as per clause 49 of listing Agreement.

Q3) State the nature of Intellectual property. Explain the various types of Intangible assets. [20]

OR

What do you mean by term carbon credit. State advantages and taxation aspect of carbon credit trading.

P.T.O.

Q4) What do you meant by Responsibility Accounting? State objective, advantages & limitations of responsibility accounting. [20]

OR

Define Human Resource Accounting. State history of Human Resource Accounting.

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

- a) Creative Accounting.
- b) Employees Stock Option Accounting.
- c) Basic of Forensic Accounting.
- d) Environmental Accounting.
- e) Advantages of Government Accounting.
- f) Importance of Discloser of financial statements.
- g) Approaches regarding grant received to NGO.



Total No. of Questions : 5]

SEAT No. :

P3493

[Total No. of Pages : 2

[4764] - 405

M.Com. - II (Semester - IV) (Special Paper - VII)

**ADVANCED - COST ACCOUNTING AND COST SYSTEM
(Group - B)**

**Recent Advances in Cost Accounting & Cost Systems
(2008 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Define the following terms in one sentence. as per “CAS” (Any Five)[10]

- i) Material
- ii) Indirect Expenses
- iii) Scrap
- iv) Variable Cost
- v) Standard Cost
- vi) Cost Centre
- vii) Overheads

b) Write short notes on the following as per ‘CAS’ (any two) [10]

- i) Allocation of overheads
- ii) Marginal costing
- iii) Classification of cost
- iv) Indirect Labour

Q2) What do you understand by the term “ERP”

- a) “Enterprise Resource Planning” State reasons for its implementation.[10]
- b) Explain the meaning and scope of VAT audit. [10]

P.T.O.

Q3) Describe 5 ‘s’ and explain the meaning of six sigma. How do they serve as technique of cost control [20]

Q4) Explain the nature and scope of productivity

a) Audit [10]

b) State meaning and scope of excise Audit. [10]

Q5) a) Comment on the article published in the journal “The management Accountant” on “Challenges facing rural Co-operative Banks”. September 2013 by Dr. Sougata Chakrabarti [10]

b) Objectives of CAS. [10]



Total No. of Questions : 5]

SEAT No. :

P3494

[Total No. of Pages : 4

[4764] - 406

M.Com. (Semester - IV)

**RECENT ADVANCES IN BUSINESS PRACTICES AND
ENVIRONMENT**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the features of Industrial, Investment and Infrastructural Policy of Maharashtra, 2006.

OR

Explain the role of Gram Udyog Vasahatas and Urban Haat.

Q2) Explain the recent schemes by MSME (Micro Small and Medium Enterprises)

OR

What do you mean by ‘Self Help Group’? Trace the evolution of SHG.

Q3) State the role of Service Training Institute in development of trained personnel.

OR

Explain the Do’s and Don’ts of Self Help Group.

Q4) Explain the meaning, scope and importance of Environment Audit

OR

Explain the concept of Corporate Governance. Include the contemporary examples in support of your answer.

P.T.O.

Q5) Write short notes (Any FOUR) :

- a) Labour Market Information Cell
- b) Rajeev Gandhi Udymi Mitra Scheme
- c) Limitations of Environment Audit
- d) Role of Nominee Director
- e) BPL Norms



Total No. of Questions : 5]

P3494

[4764] - 406

M.Com. (Semester - IV)

RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) महाराष्ट्र औद्योगिक, गुंतवणुक व पायाभूत सुविधा धोरण 2006 ची वैशिष्ट्ये स्पष्ट करा.

किंवा

ग्राम उद्योग वसाहत आणि अर्बन हाट यांची कार्ये स्पष्ट करा.

प्रश्न 2) सूक्ष्म, लघु व मध्यम उद्योगसंस्थांच्या अद्यावत योजना स्पष्ट करा.

किंवा

स्वयं बचत गट म्हणजे काय? स्वयं बचत गटाच्या उत्कांतीच्या विविध अवस्था स्पष्ट करा.

प्रश्न 3) प्रशिक्षणार्थींच्या विकासामधील सेवा प्रशिक्षण संस्थेची भूमिका स्पष्ट करा.

किंवा

स्वयंबचत गटाची अपेक्षित व नको असलेली कार्य स्पष्ट करा.

प्रश्न 4) 'पर्यावरण अंकेक्षण' या संज्ञेचा अर्थ, व्याप्ती व महत्त्व स्पष्ट करा.

किंवा

'प्रमंडळीय नियंत्रण' ही संज्ञा स्पष्ट करा. तुमच्या उत्तराच्या पुष्ट्यर्थ चालु घडामोडीवर आधारित अशा उदाहरणांचा समावेश करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) कामगार विपणन माहिती केंद्र
- ब) राजीव गांधी उद्यमी मित्र योजना
- क) पर्यावरण अंकेक्षणाच्या मर्यादा
- ड) नाममात्रे सभासदाची भुमिका
- इ) दारिद्र्य रेषेखालील स्थिती निश्चित करण्याच्या कसोट्या



Total No. of Questions : 5]

SEAT No. :

P3495

[Total No. of Pages : 4

[4764] - 407

M.Com. - II (Semester - IV)

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(Group - D) (2008 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Why people resist the change? How is it possible to overcome such resistance to change.

OR

What do you mean by Total Quality Management (TQM)? What are the principles and merit - demerits of TQM?

Q2) What are the steps or methods of six - sigma? Explain the utility of six - sigma in various Indian Industries.

OR

What do you mean by ERP? Explain the tools and merits, demerits of ERP.

Q3) “The skill of cross cultural management plays a very vital role in business in the era of globalization” Discuss.

OR

Explain the role & importance of acquisition & merger of companies in modern era.

Q4) What do you mean by re - structuring of business? Explain the various steps in re - structure of sick - business.

OR

What is turn around management? Explain the process, importance & steps in turn ground management.

P.T.O.

Q5) Write short notes (Any Two)

- a) Features of change management.
- b) Principles & Merits of ‘Kaizen’.
- c) ‘5’ s principles in quality management.
- d) Computer & ERP
- e) Importance of Global Management.



Total No. of Questions : 5]

P3495

[4764] - 407

M.Com. II (Semester - IV)

BUSINESS ADMINISTRATION

Recent Advances in Business Administration
(Group - D) (2008 Pattern) (Special Paper - VII)

(मराठी स्वपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) लोक बदलांना विरोध का करतात ? या विरोधावर मात करणे कसे शक्य आहे?

किंवा

संपूर्ण गुणवत्ता व्यवस्थापन (TQM) याचा तुम्हाला काय अर्थबोध होतो ? संपूर्ण गुणवत्ता व्यवस्थापनाची तत्वे आणि फायदे – तोटे कोणते ?

प्रश्न 2) सिक्स सिग्माचे टप्पे किंवा पद्धती कोणत्या ? भारतातील उद्योगात सिक्स सिग्माचा वापर (उपयोग) स्पष्ट करा.

किंवा

इ. आर. पी. (ERP) चा तुम्हाला काय अर्थबोध होतो ? इ. आर. पी. ची साधने आणि फायदे – तोटे स्पष्ट करा.

प्रश्न 3) ‘जागतिकीकरणाच्या कालखंडात आंतर सांस्कृतिक व्यवस्थापन कौशल्य व्यवसायात महत्वाची भूमिका बजावते’ चर्चा करा.

किंवा

आधुनिक युगात कंपन्यांचे संपादन व विलिनीकरणाची भूमिका व महत्व स्पष्ट करा.

प्रश्न 4) उद्योगाची पुरुः रचना म्हणजे काय ? आजारी उद्योगाच्या पुरुः रचनेचे विविध टप्पे स्पष्ट करा.

किंवा

पुनरुज्जीवन (स्थित्यंतर) व्यवस्थापन म्हणजे काय ? स्थित्यंतर व्यवस्थापनाची प्रक्रिया, महत्व व टप्पे स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) बदल व्यवस्थापनाची वैशिष्ट्ये
- ब) कायझेनची तत्वे आणि फायदे
- क) गुणवत्ता व्यवस्थापनातील पाच एस ('S') तत्वे
- ड) संगणक व इ. आर. पी.
- इ) जागतिक व्यवस्थापनाचे महत्व



Total No. of Questions : 5]

SEAT No. :

P3496

[Total No. of Pages : 2

[4764] - 408

M.Com. (Semester - IV)

COMMERCIAL LAWS AND PRACTICES (Group E)

Recent Advances in Commercial Laws and Practices

(2008 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 100]

Instructions to the candidates:-

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

Q1) Explain the following terms in detail. Which fall under Information Technology Ac, 2002 :

- a) E - Governance
- b) Adjudication.
- c) Cyber regulation.

OR

What do you mean by “Right to Information”? What are the duties of Public Information Officer?

Q2) Explain the following terms with reference to companies Act 1956.

- a) Listing Agreement
- b) Deposit of Wills
- c) Legal documents under Companies Act.

OR

What are the objects and powers of the Securities and Exchange Board of India Act 1992?

Q3) What are the instruments chargeable to stamp duty? Explain the powers of State Government relating to stamp duty under Indian Stamp Act, 1899.

OR

What are the measures taken to prevent misuse of information released under Right to Information Act?

P.T.O.

- Q4)** a) Write a detail note on ‘Establishment of Appellate Tribunal’.
b) Write a detail note on ‘Audit of Securities and Exchange of India.

OR

- a) Explain the Information Commissioner Powers.
b) Explain the importance of Securitization Act 2002.

Q5) Write short notes (any four) :

- a) Digital signature
b) Cyber crime.
c) Inside trading
d) Object of Debt Recovery Act, 1993
e) Optional registration.



Total No. of Questions : 5]

SEAT No. :

P3497

[Total No. of Pages : 4

[4764] - 409

M.Com. (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-operation and Rural Development

(2008 Pattern) (Group - F) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Discuss the causes of sickness in co-operative institutions.

OR

State the importance of co-operative leadership in the wake of globalisation.

Q2) What has been the impact of globalisation on co-operative institutions.

OR

What strategy should the co-operatives adopt for meeting the global challenges?

Q3) Discuss the formation and organization of self-help groups.

OR

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

Q4) What are the various reasons for farmer's suicides in India.

OR

Discuss the various short and long term measures adopted by the government for mitigating rural distress.

P.T.O.

Q5) Write short notes (Any Two) :

- a) Economic viability of co-operatives
- b) Six Sigma Technique
- c) Empowerment of women through self-help groups.
- d) Self sustaining rural development



Total No. of Questions : 5]

P3497

[4764] - 409

M.Com. (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-operation and Rural Development

(2008 Pattern) (Group - F) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) सहकारी संस्थांमधील आजारपणाच्या कारणांची चर्चा करा.

किंवा

जागतिकीकरणाच्या युगातील सहकारी नेतृत्वाचे महत्व विशद करा.

प्रश्न 2) जागतिकीकरणाचा सहकारी संस्थांवर कसा परिणाम झालेला आहे?

किंवा

जागतिकीकरणाच्या आव्हानांना तोंड देण्यासाठी सहकारी संस्थांनी कोणती व्यूहरचना स्वीकारावी ?

प्रश्न 3) स्वयं सहाय्यता गटांची स्थापना आणि व्यवस्थापनाबाबत चर्चा करा.

किंवा

ग्रामीण विकासातील स्वयं सहाय्यता गटाच्या भूमिकेची चर्चा करा.

प्रश्न 4) भारतीय शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे कोणती आहेत ?

किंवा

ग्रामीण परवड कमी करण्यासाठी शासनाने कोणत्या अल्प व दीर्घ कालीन उपाय केलेले आहेत ?

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)
- अ) सहकारी संस्थांची आर्थिक सक्षमता
 - ब) सिक्स सिग्मा तंत्र
 - क) स्वंय सहाय्यता गटांमार्फत महिलांचे सबलीकरण
 - ड) आत्मनिर्भर ग्रामीण विकास



Total No. of Questions : 5]

SEAT No. :

P3498

[Total No. of Pages : 4

[4764] - 410

M.Com. (Semester - IV)

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance

(2008 Pattern) (Group - G) (Special Paper - VII)

Time : 3 Hours]

/Max. Marks : 100

Instructions to the candidates:

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

Q1) How is customer defined for Know Your Customer (KYC) Policy? Explain in detail the KYC policies laid down by the RBI.

OR

Explain in detail the ‘Banking Ombudsman Scheme, 2006’.

Q2) What do you understand by technology in banking? Do you think full computerisation is essential for core banking solution? Explain your answer.

OR

With introduction of Universal Banking the existence of Development Banking has become obsolete. Explain.

Q3) Explain in detail the commercial paper and certificate of deposit with respect to the following:

- a) Who can issue and eligibility to issue.
- b) Minimum face value of the instrument.
- c) Maximum size of the issue.
- d) Transferability and buy back.

OR

Explain the developments that have come about in the capital market of India with special reference to the new issues market.

P.T.O.

Q4) Explain in detail the recent developments in the Indian Money Market with reference to

- a) Money Market Derivatives.
- b) Collateralised Borrowing and Lending Obligation.

OR

Explain the functions performed by the following stock exchanges of India

- a) BSE
- b) NSE

Q5) Write notes on (Any Two) :

- a) Dematerialisation - Meaning and usefulness.
- b) Benefits from mutual fund investment.
- c) Money market mutual fund.
- d) Recent cases of bank mergers in India.



Total No. of Questions : 5]

P3498

[4764] - 410

M.Com. (Semester - IV)

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance

(2008 Pattern) (Group - G) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) ‘आपला ग्राहक जाणा’ या धोरणाकरिता ग्राहकाची व्याख्या कशी केली आहे? भारतीय रिझर्व्ह बँकेने घालून दिलेली ‘आपला ग्राहक जाणा’ धोरणे सविस्तर स्पष्ट करा.

किंवा

‘बॅंकिंग लोकपाल योजना, 2006 सविस्तर स्पष्ट करा.

प्रश्न 2) बॅंकिंगमधील तंत्रज्ञान यातून तुम्हाला काय अर्थ बोध होतो? कोअर बॅंकिंगसाठी संपूर्ण संगणीकीकरण गरजेचे आहे काय? आपले उत्तर सविस्तर स्पष्ट करा.

किंवा

“वैश्विक बॅंकिंगच्या परिचयामुळे विकास बँकांचे अस्तित्व कालबाबूझाले आहे”. स्पष्ट करा.

प्रश्न 3) वाणिज्य पत्र आणि ठेव प्रमाणपत्र खालील मुद्यांना अनुसरून सविस्तर स्पष्ट करा.

- अ) त्यांचे निर्गमन कोण करू शकते व त्याची पात्रता?
ब) या साधनांचे किमान दर्शनी मूल्य
क) निर्गमनाची कमाल मर्यादा
ड) हस्तांतरण आणि पुनर्खेरदी

किंवा

प्राथमिक रोखे बाजाराला विशेष अनुसरून भारतीय भांडवल बाजारात झालेल्या विविध प्रगती स्पष्ट करा.

प्रश्न 4) भारतीय नाणेबाजारातील सध्याच्या काळातील प्रगती खालील बाबींना अनुसरून सविस्तर स्पष्ट करा.

- अ) नाणेबाजारातील अनुजात
- ब) समर्थित कर्ज देणे व घेणे बंधन

किंवा

भारतातील खाली नमूद केलेल्या शेअर बाजारांनी पार पाडलेली कार्ये स्पष्ट करा.

- अ) मुंबई शेअर बाजार
- ब) राष्ट्रीय शेअर बाजार

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) डिमटीरिअलायझेशन – अर्थ आणि उपयोग
- ब) परस्परनिधीतील गुंतवणुकीतील फायदे
- क) नाणेबाजार परस्परनिधी
- ड) भारतातील बँक विलीनीकरणाची सध्याची उदाहरणे



Total No. of Questions : 5]

SEAT No. :

P3499

[Total No. of Pages : 4

[4764] - 411

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

ADVANCED MARKETING

Recent Advances in Marketing

(2008 Pattern) (Group - H) (Special Paper - VII)

Time : 3 Hours]

/Max. Marks : 100

Instructions to the candidates:

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

Q1) What is Strategic Choice? Explain the procedure of Strategic Choice. [20]

OR

Explain the concept and process of Integrated Marketing Communication.

Q2) State the meaning of ‘Data Base Marketing’. Explain the elements and functions of Data Base Marketing. [20]

OR

Define ‘Channels of Distribution’. Explain different types of Channels of Distribution.

Q3) What is retailing? Explain various types of Retailing. [20]

OR

Define ‘Strategic Service Management’. Explain sustainable competitive advantage of strategic Service management.

Q4) Explain the ethics and social responsibilities in Integrated Marketing Communication Campaigns. [20]

OR

Elaborate the concept, components and significance of Supply Chain Management.

P.T.O.

Q5) Write short notes on: (Any four)

[20]

- a) Strategic Identification
- b) Media Jargon
- c) Customer Relationship Management (C RM)
- d) Channel Selection Criteria.
- e) Floor ready Merchandise.
- f) Government Service



Total No. of Questions : 5]

P3499

[4764] - 411

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

ADVANCED MARKETING

Recent Advances in Marketing

(2008 Pattern) (Group - H) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्युव्हरचनात्मक निवड (strategic choice) म्हणजे काय? व्युव्हरचनात्मक निवडीची प्रक्रिया स्पष्ट करा.

किंवा

एकात्मिक विपणन संदेशवहनाची संकल्पना आणि प्रक्रिया स्पष्ट करा.

प्रश्न 2) डेटाबेस विपणनाचा अर्थ सांगा. डेटाबेस विपणनाचे घटक व कार्ये स्पष्ट करा.

किंवा

‘साखळी वितरण’ व्याख्या सांगा. साखळी वितरणाचे विविध प्रकार स्पष्ट करा.

प्रश्न 3) किरकोळ विक्री म्हणजे काय? किरकोळ विक्रीचे विविध प्रकार स्पष्ट करा.

किंवा

‘व्युव्हरचनात्मक सेवा व्यवस्थापन’ व्याख्या द्या. व्युव्हरचनात्मक सेवा व्यवस्थापनाचे क्षमताधिष्ठित स्पर्धात्मक फायदे स्पष्ट करा.

प्रश्न 4) एकात्मिक विपणन संदेशवहन मोहिमेत कोणती नैतिक मूल्ये आणि सामाजिक जबाबदाऱ्या विचारात घेतल्या जातात ते स्पष्ट करा.

किंवा

साखळी पुरवठा व्यवस्थापनाची संकल्पना स्पष्ट करून साखळी पुरवठा व्यवस्थापनाचे घटक व महत्व सविस्तर विशद करा.

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)
- अ) व्युव्हरचनात्मक ओळख
 - ब) माध्यमांची परिभाषा
 - क) ग्राहक संबंध व्यवस्थापन (सी. आर. एम.)
 - ड) वितरण साखळी निवडीच्या कसोट्या
 - इ) जागेवर माल विक्री / विक्री योग्य माल
 - फ) सरकारी सेवा



Total No. of Questions : 5]

SEAT No. :

P3500

[Total No. of Pages : 3

[4764]-412

M.Com. (Semester - IV)

ADVANCED ACCOUNTING AND TAXATION

**Case Studies in Advanced Accounting - Taxation & Auditing
(2008 Pattern) (Optional) (Special Paper - VIII)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt question No. 1 is compulsory and any three from the remaining.*
- 2) *Figures to the right indicate full marks.*
- 3) *Use of non-programmable calculator is allowed.*

Q1) State with reasons, whether the following expenses are admissible as a deduction while calculating income from business or profession. [25]

- a) Payment of ₹. 50,000 made to Sharada Co. for acquisition of good will.
- b) Litigation expenses of ₹ 35,000 for registration & shares.
- c) Expenditure of ₹. 30,000 on shifting of registered office
- d) Expenditure of ₹. 50,000 incurred by the assessee on plantations in factory premises and residential quarters of Co., with a view to making.
- e) Loss of ₹. 35,000 of stock in trade is destroyed by natural calamities.

Q2) As an Auditor state with reason, whether the following items are capital or revenue. [25]

- a) Legal expenses incurred in raising debenture loan.
- b) Labour welfare expenses.
- c) Subsidy received from Government.
- d) Legal charges incurred on income tax appeal
- e) Replacement cost of a worn-out part of plant.

P.T.O.

Q3) Following financial data are given:

Sales	2,00,000
Stock	1,00,000
Credit sales	1,50,000
Debtors	75,000
Total Assets	3,00,000
Share Capital	
(10,000 shares of ₹.10 each)	1,00,000
Net profit before tax	50,000
Market price per share	20
Tax	50%

Compute :

- a) Stock Turnover Ratio
- b) Creditors Turnover Ratio
- c) N.P. to Total Assets ratio
- d) Price Earning (P/E) ratio
- e) Earning per share (EPS)

Give your opinion on each ratio.

[25]

Q4) A Ltd. Company is considering different methods to finance its investment proposal. It is estimated that initially ₹ 40,00,000 will be needed. Two alternative methods are available for raising the funds.

- a) To raise ₹. 20,00,000 by sale of equity shares of ₹. 100 each and balance at 18% term loan.
- b) To raise the entire amount by sale of equity shares of ₹.100 each.

The existing capital structure of the company consists of

- a) 50,000 equity shares of ₹.100 each
- b) 17%. Term loan of ₹. 20,00,000.

The expected EBIT (Earnings before interest & tax) is 15,00,000. Advise The company on the basis of EPS (Earning per share) in each alternatives. Income tax is 50%.

[25]

- Q5)** a) Raw Materials purchased at ₹.10 per kg. price of materials is on the decline. The finished goods in which the raw material is incorporated to be sold at below cost. 1,000 kgs of raw material is in stock at the year-end. Replacement cost is ₹.8 per kg. How will you value the inventory.
- b) Z Ltd. Purchased a machine costing ₹.5 lakhs for its manufacturing operations & paid transportation cost ₹.80,000. Z Ltd. spent an additional amount of ₹.50,000 for testing & preparing the machine for use. What amount showed Z Ltd record as the cost of machine?

[25]



Total No. of Questions : 6]

SEAT No. :

P3501

[4764] - 413

[Total No. of Pages : 3

M.Com. (Semester - IV)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Case Studies in Advanced Cost Accounting and Cost System

(2008 Pattern) (Paper - VIII) (Group - B)

Time : 3 Hours

/Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt any four questions.*
- 2) *Each question carries 25 marks.*
- 3) *Use of non-programmable calculator is allowed.*
- 4) *Marks are awarded not to the length, but to the content of your answer.*

Q1) You have been appointed as Cost Consultant by a construction company. The company is engaged in construction of dwelling houses at different sites in the big cities of Maharashtra. Construction material is transferred from one site to another depending on the site specific requirements. Concrete mixing plant is also exchanged between different sites depending upon the requirement at the site. Design various documents required to account for :

- a) Inter site transfer of material.
- b) Total cost of construction of each site,
- c) Ascertainment of profits/loss of each site.

Note : You may assume suitable numerical data for the purpose of your presentation.

Q2) Comfort Travels has started a new route from Pune to Nagpur. The operating data is given below.

- a) One way distance from Pune to Nagpur is 900 kilometers.
- b) Capacity of the Volvo Bus : 50 passengers
- c) Occupancy Factor : 100% towards Nagpur and 80% towards Pune.
- d) Three trips from Nagpur to Pune and Three trips from Pune to Nagpur are made in a week by two Buses. Each bus costing at Rs. 50,00,000, on which a depreciation of 20% is charged for the purpose of ascertainment of operating cost.
- e) Annual Road Taxes and License Fees amounts to Rs. 2,40,000/-.
- f) Tyre replacement cost after every 1,00,000 kms is Rs. 1,20,000/-.

P.T.O.

- g) The company has maintained two offices, one in Pune and the other at Nagpur, for which the average office overheads are Rs. 40,000 pm for Pune Office and Rs. 25,000 pm for Nagpur Office.
- h) Annual Insurance is 5% of the Cost of the Bus.
- i) The salaries and wages of the drivers, conductors and cleaners amounts to Rs. 1,00,000 per month.
- j) Company contributes to 10% of the fixed salary as contribution to PF.
- k) Entry Fee of Rs. 1,400 is paid for entry into Pune and Entry Fee of Rs. 1,200 is paid for entry into Nagpur.
- l) Annual Maintenance cost per bus is Rs. 2,00,000/-
- m) Bus runs at an average of 4 kms. Diesel costs at Rs. 50 per liter.
- n) Buses operate for 50 weeks in a year, 2 weeks in a year being used for overhaul and maintenance.

Comfort Travels operate on a margin of 40% on the cost.

Considering the above facts, prepare a statement of Operating Cost and find out the fare per passenger for Nagpur journey.

Q3) 'You may earn profit even if a product is sold below its total cost; but sold not certainly below its marginal cost.' Discuss the implications of this statement with practical examples from Marginal Costing. Also explain the applications of Marginal Costing technique.

Q4) Your company has received an order for supply of bearings to a company from UAE. The value of the order is US \$ 1,00,000. The order is to be executed before 30th June, 2013. However, your plant capacity is not sufficient to manufacture the required bearings. Your management is thinking the option of outsourcing the shortfall and has asked you to evaluate the cost benefit analysis of the proposal of out sourcing the shortfall in the order. Imagine the most rational data and draft the proposal for submission to the top management, highlighting the pros and cons of 'Outsourcing' from cost point of view. Assume suitable numerical data for the purpose of your answer.

Q5) You are appointed as Budget Controller of a Multi National Group. Your company operates through its subsidiaries spread in 15 countries across the globe. The process of budget starts every year in the month of January and the final budget is ready in March for its execution from April of the financial year. You have called a meeting of Heads of the Finance Division of each

group company. Prepare an agenda to be discussed in such meeting highlighting in it the role and responsibilities of each group head. Which additional factors you have to presume in preparing budget for the group as a whole differentiating it from the budget of the individual entity in that group? Make suitable assumptions in support of your answer.

Q6) Cook well Ltd. Manufactures pressure cookers, the selling price of which is Rs. 300 per unit. Currently the capacity utilization is 60% with a sales turnover of Rs. 18 lakhs. The company proposes to reduce the selling price by 20% but desires to maintain the same profit position by increasing the output. Assuring that the increased output could be made and sold, determine the level at which the company should operate to achieve the desired objective.

The following data are available :

- a) Variable cost per unit Rs. 60.
- b) Semi-variable cost (including a variable element of Rs.10 per unit) is Rs. 1,80,000.
- c) Fixed Cost Rs. 3,00,000 will remain constant up to 80% level, beyond which an additional amount of Rs. 60,000 will be incurred.



Total No. of Questions : 4]

SEAT No. :

P3502

[Total No. of Pages : 7

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M.Com. (Semester - IV)

CASE STUDIES IN BUSINESS PRACTICES

Business Practices & Environment

(2008 Pattern) (Special Paper - VIII) (Group - c)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory from Part - One.
- 2) Solve any 3 cases from Part - Two.
- 3) Figures to the right indicate full marks.

Part - One

Q1) 'Managerial decisions can be assisted by case study', Explain. [15]

OR

Write a detailed Note on approaches to case study method.

Q2) Explain the method of Analysing the case & its limitations in detail. [10]

OR

Explain various objectives of case study and its role in management as a learning method.

Part - Two (Case Study)

Case - 1 : National carpets (NC) makes three categories of products : [25]

Artificial fibre carpet, wood carpet, and carpet Backing and many types of other two products. The types differ with regard to colours and patterns. Many of the batches produced were unusually large when plenty of finished goods have to be maintained awaiting sales. Production supervisor argued that it was a plain economics. The production control Manager Mr. Srinivas has been charged with investigating the production scheduling for N.C. Recently they have a difficulty in meeting delivery dates, since the factory has been operating at 100% capacity. Srinivas believes that too much time has been lost in changing over from one product to another.

Analyse the case and answer the following Questions.

- a) What measures do you suggest to reduce the set up time, which is the problem?

P.T.O.

- b) What are your recommendations of smoothing of production flow to meet customer delivery commitment.
- c) Comment on the production system efficiency.

Case - 2 : You are a manager of a large toy company. After an extensive study of operation you have approved installation of new machine and New scheduling system. This investment is expected to result in substantial increase in number of units produced and decrease in manufacturing costs. To the surprise of everyone, the production has not increased as expected. In fact, production has dropped, Quality has fallen off and worker complaints have increased.

You believe that there is nothing wrong with the machines. The manufacturer's representatives have thoroughly checked the operations in plant and are satisfied that they should operate at peak efficiency.

You have to reason to believe that new scheduling system may be the culprit. But your immediate subordinates insist that the new system is operated as intended. Some subordinates believe the drop in production is entirely due to worker psychology. It is caused by a combination of factors such as poor training, poor supervision, lack of financial Incentives & Poor morale.

Your president called you in the morning and has reviewed your production figures for the last Quarter, He is concerned about the effectiveness of your investment decision to acquire new machines. He indicated that the problem was yours and he wanted to know. What actions you intend to take to resolve this situation within one week?

[25]

Questions :

- a) Analyse the case.
- b) How critical is time in making devision?
- c) What steps would you suggest to fix the problem?
- d) What measures you suggest to ensure favourable work Environment.

Case - 3 : There was a serious strike in a big scale Engineering Industry. The nature of the Industry was such that the major strength of workers was coolies. The Mukadam of labour was coming every day on duty not allowing workers to come to work. He was a leader of the union.

The General manager of the industry was having a serious problem because of the workers had a very strong union. After serious thought and consultation with his colleagues and subordinates, the General manager devised a method of which he could attempt calling off the strike. He called the Mukadam and told him that it was an opportunity when all the relations and friends of the Mukadam could be employed because the management had decided to take fresh labour.

The mukadam fell for the bait and next day there were 50 relatives of the mukadam working in the factory. This created the desired effect on the workers on strike and they also started coming to work in few days. Now, the newly employed workers who were related to mukadam started bragging about their relationship to the mukadam and they were not doing any work. This was an opportunity, the General Manager proved the inefficiency of the Mukadam, these by terminating his services. This way the strike was completely called off and the main person responsible for the strike, i.e.-the Mukadam, was removed from the services. [25]

- a) Analyse the case.
- b) Explain the role of Mukadam in strike.
- c) Critically examine the role of General manager.
- d) Give your suggestion for not to create some type of situation in future.

Case - 4 : You are the manager. Your assistant, Madhuri, has worked for you over the past two years. During that time you have learned to respect the clerical and word processing skills she demonstrates. However, you are concerned about other areas of her job that, in your view, reflect substandard performance. On occasion, it seems that she does not hear your requests, or if. Occasionally she performs tasks different from those you have assigned. For example, Just last day you asked that she make arrangements for a part time computer programmer to handle a special project. No programmer turned up this morning to take on the assignments.

When you asked Madhuri about the situation, she forgot to make the phone call because she was so busy preparing a lengthy mailing that you had given her the day before. You become frustrated by her response, as similar incidents had happened many times in the past. You wonder if the reason incidents like these keep happening is due to a lack of listening skills on her part or a result of

poor time management skills. You have heard complaints from others who must work with her from time to time, so you are confident that your judgement is accurate in this matter, whatever the cause, you have decided that this is the time to discuss this with her. [25]

- a) Analyze the case
- b) State, how will you manage the situation?
- c) State the measures to avoid these types of situations in future.



Total No. of Questions : 4]

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M.Com. (Semester - IV)

CASE STUDIES IN BUSINESS PRACTICES

Business Practices & Environment

(2008 Pattern) (Special Paper - VIII) (Group - C)

(मराठी स्वपांतर)

वेळ : 3 तास]

/एकूण गुण : 100

- सूचना :- 1) भाग एक मधील सर्व प्रश्न सक्तीचे.
2) भाग दोन मधील कोणत्याही दोन केसेस सोडवा
3) उजवीकडील आंकडे गुण दर्शवितात.
-

भाग - पहीला

प्रश्न 1) 'केस स्टडीच्या मुळे व्यवस्थापकीय निर्णय घेण्यास मदत होते' हे विधान स्पष्ट करा. [15]
किंवा

समस्या अभ्यास पद्धतीचे दृष्टीकोन यावर सविस्तर टिप लिहा.

प्रश्न 2) समस्या अभ्यास पद्धतीचे विश्लेषण स्पष्ट करून समस्या अभ्यास पद्धतीच्या मर्यादा स्पष्ट करा. [10]
किंवा

समस्या अभ्यास पद्धतीचे उद्देश स्पष्ट करून व्यवस्थापनामध्ये अध्ययनाचे साधन म्हणून समस्या अभ्यास पद्धतीची भूमिका स्पष्ट करा.

भाग - दूसरा

केस 1 : नैशनल कार्पेट्स (एन सी) तीन प्रकारचे उत्पादन तयार करतात. त्यामध्ये आर्टीफिशीय फायबर कार्पेट वूड कॉर्पेट आणि कार्पेट बॅकिंग इत्यादी. [25]

याशिवाय अन्य अनेक प्रकारचे उत्पादन कंपनी करित असे. घ्या सर्व प्रकारामध्ये रंग व प्रकारात भिन्नता होती. उत्पादनाच्या अनेक बँचेस संख्येने खूप अधिक असून विक्रीअभावी तयार माल तसाच पडून राहत असे. उत्पादन पर्यवेक्षक घ्याला अर्थशास्त्राचा नियम म्हणत असे. उत्पादन नियंत्रण व्यवस्थापकाला (श्री. श्रीनिवास) उत्पादनाच्या वेळापत्रकाचा तपास करण्यास सांगितले होते. अज्ञातच त्यांना पूर्वठ्याच्या तारखा सांभाळणे कठीण गेले होते कारखाना 100% कार्यक्षमतेने चालन असल्याने श्री निवास घ्यांचा असा विश्वास होता कि एका उत्पादना पासून दुसऱ्या उत्पादनापर्यंत जाण्यासाठी खूप मोठ्या प्रमाणावर वेळेचा अपव्यय होत असे.

वरिल केसचे विश्लेषण करा व पुढील प्रश्नांचे उत्तर द्या.

अ) एका उत्पादनापासून दूसऱ्या उत्पादनाकडे जाण्यासाठीचा 'सेटअप टाईम' कमी करण्यासाठीच्या उपाययोजना कोणत्या? समस्या कोणती आहे?

- ब) ग्राहकांना वितरण करण्याची हमी पाळण्यासाठी उत्पादन प्रवाह सुरंगीत होण्यासाठी आपल्या शिफारसी कोणत्या ?
- क) उत्पादन पद्धती कार्यक्षमता यावर आपले मत व्यक्त करा.

केस 2 : मोठ्या आकाराच्या खेळणी उत्पादन करणाऱ्या कंपनीचे आपण व्यवस्थापक आहात. उत्पादन पद्धतीच्या समग्र आभ्यासानंतर आपण नवीन यंत्र व नवीन उत्पादन वेळापत्रकाला मान्यता दिली आहे. या गुंतवणूकी मूळे उत्पादनाच्या संख्येत मोठ्या प्रमाणावर वाढ आणि उत्पादन खर्चात घट अपेक्षीत आहे. आध्यर्याची गोष्ट म्हणजे या गुंतवणूकीमूळे प्रत्यक्षान उत्पादनात वाढ झाली नाही. उलरपक्षी उत्पादन घटले, गुणात्मक दर्जा घसरला आणि कामगारांच्या नकारीमध्ये वाढ झाल्याचे दिसून आले.

आपला असा विश्वास आहे की यंत्र सयांत्रामध्ये कोणताही दोष नाही. उत्पादकांच्या प्रतिनिधींनी यंत्राच्या प्रत्यक्ष काम करण्याच्या पद्धतीचा आभ्यास केला आणि त्यांच्या मते या यंत्रांचा पूर्ण कार्यक्षमतेने वापर करण्याची गरज आहे.

आपल्या दृष्टीने नवीन वेळापत्रक निश्चीत करणे दोषपूर्ण आहे. मात्र आपल्या सहकार्यांचे मते नविन पद्धती राबविणे याविषयी ते ठाम आहेत. काही सहकाऱ्यांच्या मते उत्पादनामधील घट कामगारांच्या मानसिकतेमुळे आहे. उत्पादनातील घट प्रामुख्याने दोषपूर्ण प्रशिक्षण, अयोग्य व कमी दर्जाचे पर्यवेक्षण, वित्तीय प्रोसाहनाची कमतरता, आणि कमी मनोबलामुळे आहे.

आपल्या अध्यक्षांनी आपल्याला सकाळी पाचारण केले असून मागील तीन महिन्यांच्या उत्पादन संख्येचा आढावा घेण्यास सांगितले आहे. आपण नवीन यंत्रे खरेदीचा घेतलेला निर्णय व गुंतवणूकीच्या संदर्भात त्याच्या प्रभावाविषयी अध्यक्षांनी चिता व्यक्त केली आहे. अध्यक्षांच्या मते हा तुमचा प्रश्न असून, त्यांना हे जाणून घेण्याची इच्छा आहे की आपण कोणत्या उपाययोजना करणार आहात की जेणेकरून ही समस्या दूर होवू शकेल आणि एका आठवड्यात परीस्थिती पूर्वपदावर येईल.

[25]

- प्रश्न**
- अ) या समस्या अभ्यासाचे विश्लेषण करा.
 - ब) निर्णय प्रक्रीयेत ‘वेळ’ ही संकल्पना किती महत्वाची आहे?
 - क) समस्या निर्धारणासाठी कोणत्या उपाययोजना आपण सूचवाल?
 - ड) कामासाठी अनुकुल वातावरण निर्मीतीसाठी आपण कोणत्या उपाययोजना सूचवाल?

केस 3 : मोठ्या इंजिनिअरींग औद्योगिक संस्थेत एक संप झाला होता. ह्या उत्पादन संस्येचे वैशिष्ट्य म्हणजे या संस्थेतील कामगारांच्या संख्येत मोठ्या प्रमाणावर हमाल (कुली) कामगारांची संख्या होती. या कामगारांचा मुकादम दररोज कामावर येत असून कामगारांना कामावर जाण्यासाठी मज्जाव करीत असे तो युनियनचा नेता होता.

घ्या संस्थेच्या जनरल मैनेजर पुढे ही मोठी समस्या होती कारण कामगारांची युनियन अत्यंत प्रबल अशी होती. आपल्या संस्थेतील सहकार्याबोरविचार विनीमय करून आणि गांभिर्याने विचार केल्यानंतर हा संप मिटवण्याच्या दृष्टीने त्याने काही एक पद्धती निश्चीत केली होती. त्याने मुकादमाला पाचारण केले आणि सांगितले की ही एक संधी आहे. की मुकादम आपल्या नातेवार्डक आणि मित्रांना कारखान्यामध्ये कामगार म्हणून नेमू शकतो कारण कारखान्याने नव्याने कामगारांना नेमण्याचे ठरवले आहे.

घ्या प्रलोभनाला मुकादम बळी पडला आणि दूसऱ्या दिवशी मुकादमाचे 50 नातेवार्ईक कामावर रुजू झाले. घ्याचा टृव्य आणि अपेक्षीत परीणाम संपावरच्या कामाशारांवर पडला आणि ते ही कामावर रुजू झाले. नव्याने रुजू झालेले कामगार जे मुकादमाचे नातेवार्ईक होने ते मुकादमाच्या नातेसंबंधांमुळे कोणतेही काम करेनासे झाले. घ्या प्रकारामुळे जनरल मॅनेजरला संधी मिळाली त्याने मुकादमाची अकार्यक्षमता सिद्ध केली, आणि त्याला कामावरून बहुतर्फ केले. घ्या प्रकारे संपूर्णपणे त्याने मोडून काढला. व या प्रकारे संपासाठी जी व्यक्ती प्रामुख्याने जबाबदार होती, ती म्हणजे मुकादम याला कामावरून कमी करण्यासाठी अपेक्षीत यश मिळाले. [25]

- प्रश्न अ) सदर केस चे विश्लेषण करा.
 ब) मुकादमाची संपातील भूमिका स्पष्ट करा.
 क) जनरल मॅनेजरच्या भूमिकेचे चिकीत्सक परीक्षण करा.
 ड) या प्रकारची परीस्थिती पुन्हा उद्भवू नये म्हणून आपल्या सूचना सांगा.

केस 4 : आपण व्यवस्थापक आहात. आपली सहकारी माधूरी मागील दोन वर्षांपासून आपल्या बरोबर सहाय्यक म्हणून काम करित आहे.

तिच्या कारकूनी आणि वर्ड प्रोक्षेसिंग कौशल्याने आपण प्रभावित झाला आहात, आपण त्याचा आदर करना. मात्र कामाच्या इतर अंगाकडे, अन्य क्षेत्राकडे की जीथे माधूरीचे कौशल्य कमी आहे, त्याविषयी आपण चिंतीत आहात. आपल्यामते कामांच्या अन्य क्षेत्रात माधूरीचेकाम प्रमाणाप्रमाणे नाही. काही प्रसंगी असे दिसने कि माधूरी आपली विनंती अगर सूचनाचे पालन करीत नाही. काही प्रसंगी आपण दिलेल्या कामापेक्षा ती दूसरी अन्य कामे करते. उदा. कालच्याच दिवशी आपण तीला एका अर्धवेळ कॉम्प्युटर प्रोग्रामरची व्यवस्था करण्यास सांगितले होते की जेणे करून एका विशिष्ट प्रकल्पाचे काम त्या प्रोग्रामरला देना येईल परंतु दूसऱ्या दिवशी कोणीही प्रोग्रामवर उपस्थित झाला नाही.

दूसऱ्या दिवशी जेव्हा या विषयी तुम्ही माधुरीला विचारणा केली तेव्हा तीने फोन करण्याचे विसरले असे सांगितले कारण दिवसभर ती आपण दिलेले प्रदीर्घ टपाल तयार करण्यात न्यग्रहोती जे तुम्ही तिला त्या आधीच्या दिवशी दिले होते. आपण तीच्या प्रति सादावर निराश झालात कारण याप्रमाणे अनेकदा अशा घटना भूतकाळात घडल्या आहेत. आपणाला यांची चिंता वाटते कारण एकतर हे ग्रहण कौशल्याची कमतरता दाखविले किंवा वेळेचे व्यवस्थापन यामध्ये दिसून येत नाही. या संदर्भात माधुरी विषयी आपण याप्रकारच्या तत्रारी अन्य सहकाऱ्यांकडूनही ऐकल्या आहेत म्हणून आपण काढलेल्या निष्कर्षावर आपणाठाम आहात कारण काहीही असो आपण असे ठरविले आहे की होच वेळ आहे की माधुरीशी या विषयी चर्चा करावी. [25]

- प्रश्न अ) सदर समस्येचे विश्लेषण करा.
 ब) आपण ही परीस्थिती कशा प्रकारे हाताळणार आहात, याची चर्चा करा.
 क) या प्रकारची परीस्थिती भविष्यात उद्भवू नये म्हणून आपण कोणत्या उपाययोजना सूचवाल.

प्र॒प्र॒प्र॒

Total No. of Questions : 4]

SEAT No. :

P3503

[Total No. of Pages : 5

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M.Com. (Semester - IV)

BUSINESS ADMINISTRATION

Case Studies in Business Administration

(2008 Pattern) (Group - D) (Special Paper - VIII)

Time : 3 Hours

/Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by Case Study Approach? Evaluate Advantages and limitations of case Study Approach.

OR

Explain the role of case study in managerial decision making.

Q2) Explain in detail with suitable practical examples various routine as well as strategic decisions taken by the Board of Directors of any corporate form or organization.

OR

Describe the various approaches of case study method.

Q3) Hindustan Product Ltd. is a big factory with a turnover of Rs. 20 Crore and with 800 workers. You have been in the office of its Factory Manager, Mr. Krishnan, for nearly 40 minutes. During this Short period you have found that your conversation with him has been interrupted several times. First, it was the Office Manager who rang him to get his approval for samples of office stationery. Mr. Krishnan sends for the samples. Then comes the ring from a Supplier who informs Mr. Krishnan that a particular part of Machinery which is otherwise not available in the market, can be had from him. Mr. Krishnan rings the storekeeper to purchase Manager might have placed. Then there is a ring from a customer requesting Mr. Krishnan to allow a higher percentage of discount than that promised by the company's Sale Manager.

Mr. Krishnan not only turns down the request but also expresses his surprise at the high percentage already allowed by the Sales Manager. Finally, a foreman

P.T.O.

enters and complains that a certain part of one machine is broken and it not being available in the stock, the production may suffer. Mr. Krishnan asks the foreman to tell the purchase Manager to order the part immediately.

Analyse the case and elucidate the problem and possible solutions.

OR

Wipro Ltd. is engaged in export of Strawberry to European Countries. It has its estates in the surroundings of Mahabaleshwar, in Satara District. Its average annual turnover is in the range of 20-30 crores during last three years. It has been observed during last quarter of the year that its export income has been showing a reducing trend. Market has become volatile and margin on sales is declining. You have been appointed as the Management consultant to evaluate this problem and report to the management about your suggestions to boost sales for the year 2012-13. Your report must analyze existing problem and remedial measures to overcome it through the marketing strategy. You may assume any logical data designing the report.

Q4) After securing the M.B.A. degree in First Class, from a prestigious college in Mumbai, Rohit, the son of a big businessman, wanted to start a new business. In that case he was sure to get financial support from his father. In fact before deciding on a venture his father suggested him to visit a few western countries.

Rohit met to John Adwin in London. John was senior to him by about seven to eight years but due to his frank and jolly nature, they soon became friends. John was a leading chocolate manufacturer in England. His 'Winta' brand chocolate was popular even in U.S.A. and Canada. In view of the increasing middle class population in India, John was also in search of an Indian partner. The matter was discussed by them and John assured Rohit all sorts of technical assistance.

Rohit returned to India with great enthusiasm. Rohit and John started a chocolate factory in the Mumbai Industrial Estate. They introduced two types of chocolates with the Brand name of 'Vinit'. One chocolate had a ginger flavor and the other had cardamom flavor. In the western market these flavors had sustained popularity. The packaging was novel and attractive. The brands were launched on 1st January. Big advertisements were made on T.V. channels and through National English newspapers. Children and the youth was the target group.

The sales went on climbing up till March. But from March, the temperature started rising and complaints started pouring from the market. The chocolate bars melted in the package. Many sellers did not have refrigerators. A number of dealers informed that the youth did not favour the flavours. Rohit was

frustrated and John decided to withdraw from the Indian venture.
Analyse the case and elucidate the problem and possible solutions.

OR

You run a management consultancy organization. A client has approached you to prepare a Project Report to be submitted to avail of finance from Private bank. Imagine any business and prepare Project Report to be submitted to the Private bank.



Total No. of Questions : 4]

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[4764] - 415

M.Com. (Semester - IV)

BUSINESS ADMINISTRATION

Case Studies in Business Administration

(2008 Pattern) (Group - D) (Special Paper - VIII)

(मराठी स्पष्टपात्र)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडवणे अनिवार्य आहे.
2) प्रत्येक प्रश्नास 25 गुण आहेत.
-

प्रश्न 1) व्यष्टी अध्ययन दृष्टीकोन म्हणजे काय? व्यष्टी अध्ययन दृष्टीकोनाचे फायदे व तोटे स्पष्ट करा.

किंवा

व्यवस्थापकीय निर्णय प्रक्रियेत व्यष्टी अध्ययनाची भूमिका सांगा.

प्रश्न 2) कंपनीच्या संचालक मंडळाला घ्यावे लागणारे दैनंदिन तसेच व्यूहात्मक निर्णयांचे स्पष्टीकरण करा.

किंवा

व्यष्टी अध्ययन पद्धतींचे विविध दृष्टीकोन वर्णन करा.

प्रश्न 3) हिंदुस्थान प्रॉडक्ट्स लि. ही एक मोठी कंपनी आहे. तिथे 800 कर्मचारी काम करतात व कंपनीची उलाढाल 20 कोटी रु. आहे. तुम्ही कारखाना व्यवस्थापक श्री. किशन यांना भेटायला गेले आहात व 40 मिनीटे त्यांच्याशी चर्चा करत आहात. पण या काळात तुम्हाला आढळले की तुमच्या बोलण्यात अनेकदा व्यत्यय आला. पहिल्यांदा कार्यालय व्यवस्थापकांनी त्यांना फोन करून आॅफिसमधील नेहमीच्या वस्तूंचे नमुने पसंत करायची विनंती केली.

किशन याने कोणाला तरी नमुने आणायला पाठवले. नंतर एका पुरवठादाराचा फोन आला. त्याने किशन यांना सांगितले कि हिंदुस्थान प्रॉडक्ट्सना विशिष्ट यंत्राचे सुटे भाग हवे होते. ते दुसरीकडे कुठे नाहीत तर त्याच्याकडे उपलब्ध आहे. किशन यांनी लगेच संग्रहनगृहाच्या व्यवस्थापकाला सांगुन खरेदी व्यवस्थापकांकडे आदेश देण्याची विनंती केली. त्यानंतर एका ग्राहकाचा फोन आला त्याला कंपनीच्या विक्रीव्यवस्थापकाने सांगितल्यापेक्षा कंपनीच्या मालावर अधिक सवलतीची किंमत हवी होती.

किशन यांनी त्याला ठाम नकार दिला. उलट विक्री व्यवस्थापकांनी इतकी सूट दिलीच कशी म्हणुन आश्चर्य व्यक्त केले. शेवटी त्यांच्या आॅफिसमध्ये एक फोअरमन थेट आत आला व तक्रार केला की एका यंत्राचा एक भाग तुटला होता व त्याचे सुटे भाग कंपनीच्या स्टोअरमध्ये नाहीत. ते मिळाले

नाहीत तर उत्पादन बंद होईल. लगेच किशनन यांनी फोअरमनला खेरेदी व्यवस्थापकाकडे जायला सांगितले व त्या भागाची मागणी नोंदवायला सांगितले.

या केसचे विश्लेषन करून या प्रश्नाचे निरसन करा.

किंवा

विप्रो कंपनी युरोपीय देशांना स्ट्रॉवेरी निर्यात करते. या कंपनीची फळशेती सातारा जिल्ह्यातील महाबळेश्वर परीसरात आहे. मागील तीन वर्षे कंपनीने सरासरी 20 ते 30 कोटी रु. इतका व्यवसाय केला आहे. तथापी या वर्षांच्या 4 थ्या तीन महिन्यांमध्ये मात्र कंपनीची विक्री घसरत चालल्याचे आढळून आले. या प्रश्नाचा अभ्यास करून कंपनीस सुचना देणारा अहवाल देण्यासाठी व्यवस्थापकीय सल्लागार म्हणून आपली नेमनुक झाली आहे. हा अहवाल तयार करा.

- प्रश्न 4)** मुंबईतल्या एका प्रतिष्ठित महाविद्यालयात रोहीतने एम.बी.ए. पदवी प्रथम श्रेणीत संपादन केली. त्याला काहीतरी नविन व्यवसाय सुरु करायचा होता. त्याचे वडील मोठे व्यवसाईक होते. त्यांच्याकडून रोहीतला नव्या व्यवसायात आर्थिक साहाय्य मिळण्याची खात्री होती. नवीन व्यवसाय निश्चीत करण्यापूर्वी रोहीतने काही पाश्चात्य देशांना भेटी घाव्यात असे त्याच्या वडीलांनीच त्याला सुचविले. लंडनमध्ये रोहीतची जॉन अॅडविन बरोबर गाठ पडली. रोहीतपेक्षा जॉन सात आठ वर्षांनी मोठे होते. परंतु मोकळ्या व आनंदी स्वभावामुळे ते अल्पावधीत मित्र बनले. इंग्लंडमधील चॉकलेट उत्पादकात जॉन अॅडवीन आघाडीचा उत्पादक होता. त्यांचे विंटा चॉकलेट अमेरीका व कॅनडामध्येही लोकप्रिय होते. भारतातील वाढता मध्यम वर्ग लक्ष्यात घेता जॉनलाही एखादा भारतीय भागीदार हवा होता. दोघांनी याविषयी चर्चा केली आणि सर्व तहेचे तांत्रिकी सहकार्य देण्याचे आश्वासन जॉनने रोहीतला दिले. मोठ्या उत्साहाने रोहीत भारतात परतला. थोड्याच अवधित रोहीत व जॉनने मुंबईच्या औद्योगिक वसाहतीत चॉकलेटची फॅक्टरी सुरु केली. “विनीत” या नावाची दोन प्रकारची चॉकलेट्स त्यांनी बाजारात आणली. त्यापैकी एकाला आल्याचा स्वाद होता तर दुसऱ्याला वेलदोड्याचा स्वाद होता. पाश्चात्य बाजारात या स्वादांना लोकप्रियता होती. चॉकलेटचे वेस्टनही नाविन्यपुणे व आकर्षक होते आणि किंमतदेखील स्पर्धकी होती. 1 जानेवारीला ही दोन चॉकलेट्स बाजारात आणली गेली. विविध टी. व्ही. वाहिन्या व राष्ट्रीय इंग्रजी वर्तमानपत्रांमधून याची मोठी जाहिरात केली गेली. लहान मुले व तस्रण हा मुख्य ग्राहक वर्ग ठरविला होता. मार्च महिन्यापर्यंत विक्री वाढतच गेला. परंतु मार्चपासून तापमान वाढत गेले आणि बाजारातून तक्रारी येणे सुरु झाले. वेस्टनातच चॉकलेट विरघळु लागले. अनेक विक्रेत्यांच्याकडे फ्रिज नव्हते तस्रांना हे स्वाद फारसे रुचले नाहीत असे अनेक विकेत्यांनी कळविले. रोहीत निराश झाला आणि जॉन अॅडविन भारतीय उत्पादनातून बाहेर पडण्याचा विचार करू लागला.

या केसचे विश्लेषन करून या प्रश्नाचे निरसन करा.

किंवा

आपण व्यवस्थापकीय सल्लागार आहात. आपल्या ग्राहकास खाजगी बँकेकडून वित्त पुरविण्याची गरज आहे. त्यासाठी बँकेस अर्जासोबत सादर करण्यासाठीचा प्रकल्प अहवाल तयार करा. या प्रश्नाच्या उत्तरासाठी आपण कोणताही व्यवसाय गृहीत धरू शकता.

प्र॒प्र॒प्र॒

Total No. of Questions : 5]

SEAT No. :

P3881

[Total No. of Pages : 4

[4764]-416

M.Com. (Semester - IV)

CASE STUDIES IN COMMERCIAL LAWS & PRACTICES

(2008 Pattern) (Special Paper - 08)

Time : 3 Hours]

/Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt any four questions.*
- 2) *All questions carry equal marks.*

Q1) Shri. S.P. Morgan started using the Mark "container" as a trade mark for his freight containers. He spent a huge amount on the advertisement of such freight containers, so that they become very popular in the market. After ten years, he applied for registration on the ground that his freight containers acquired 100% distinctiveness. The registrar refused registration of the trade mark objecting that the trade mark was descriptive word directly indicating the Nature and the character of the goods of the trader.

Discuss the case with reference to the relevant provisions necessary for the registration of trade mark and advise Shri. S.P. Morgan to defend the registrar's objection.

Q2) Two parties Shri. Ghanashyam and Shri. Radheshyam applied for registration of trade mark. They were both rivals and used 'Mathurag Ghee' and Mathura Ghee trade Marks respectively. Shri. Radheshyam started using 'Mathurag Ghee' after laps of five years from the use of trade Mark 'Mathura Ghee' which was used by Ghanashyam, Shri. Radheshyam has popularised the trade mark 'Mathura Ghee' by investing huge Amount on Advertisement. The two trade names were phonetically similar and there was no much difference in pictorials and monogram. i.e. the trade marks of the rivals. The only difference was word 'G' registration was granted to neither.

Discuss the case with reference to Trade Marks Law and suggest the plaintiff regarding the use of trade Mark.

P.T.O.

Q3) In E- Trade agreement signature is based on a systematic methods or techniques. The two keys on every side of the door and each of these keys belong to a single party, both the parties stand respectively on each side of the door and both of them have different keys. One of them is co-incidental with the key possessed by the other party, since they have agreed on the shape and the notches in the key (public key). However the other party is not, and none of the parties knows exactly, what kind of notches the other key will have. One thing is sure that the door can only be opened when the four keys are in it. Once both the parties have locked the keys into the door it is possible to open it and for the parties to be sure that, they can negotiate through that open door safely without fear that an outsider might interfere in their business. Discuss the case with reference to authentication records using digital signatures.

Q4) Jaganmohan launched a feature film named 'Mera Bharat' in the year 2013. The Author Rupesh Varma claimed that the story of the picture 'Mera Bharat' was based on his novel published in 2009 titled 'Mera Desh Mahan'. So Rupesh Varma claimed royalty of Rs. 25 laks Rs. From Jaganmohan . Howerer Jaganmohan Devied the 'chrges of Rupesh Varma stating that the story of 'Mera Bharat' is totally different than the novel. 'Mera desh Mahan' only some events are identical and that is only the co-incidence. However Rupesh Varma filed a case in court of law for the claim of Royalty and also asked for ban on the release of the film. Discuss the case In detail by stating rules in the prevailing. Law & state the possible decision that may be given by the Hon. Court.

Q5) Write short notes (any two)

- a) Offences Under the copyright Act.
- b) Infringement of copyright
- c) Geographical Indication.



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M.Com. (Semester - IV)

CASE STUDIES IN COMMERCIAL LAWS & PRACTICES

(2008 Pattern) (Special Paper - 08)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्नांना समान गुण आहेत.
2) कोणतेही चार प्रश्न सोडवा.

प्रश्न 1) श्री. एस.पी. मॉर्गन यांनी आपल्या “भाडोत्री कंटेनर्स” साठी ‘कंटेनर्स’ या चिन्हाचा व्यापारी चिन्ह म्हणून वापर करण्यास सुरुवात केली. त्या व्यापारी चिन्हाच्या जाहिरातीवर त्यांनी प्रचंड खर्च केला. त्यामुळे त्या चिन्हाला बाजारपेठे फार प्रसिद्धी मिळाली. दहा वर्षांनंतर त्या ‘भाडोत्री कंटेनर्स’ ला शंभरटके भिन्नत्वदर्शक नाविन्यता प्राप्त झाल्यामुळे त्यांनी ट्रेड मार्क्स नोंदणीसाठी अर्ज केला. तथापि, व्यापारीचिन्ह हे स्पष्टीकरणात्मक शब्द असून तो शब्द व्यापार्याच्या मालाचे स्वरूप व गुणवैशिष्ट्य दर्शवितो, या हरकतीवर निबंधकाने त्या व्यापारी चिन्हाची नोंदणी नाकारली आहे. या समस्येच्या संदर्भात व्यापारी चिन्ह नोंदणीसंबंधी आवश्यक असणाऱ्या तरतुदींची चर्चा करा, आणि निबंधकाच्या हरकतीस प्रतिवाद करण्यासाठी श्री एस.पी. मॉर्गन यांना मार्गदर्शन करा.

प्रश्न 2) श्री. घनशाम आणि श्री. राधेशाम या दोन प्रतिस्पर्धी पक्षांनी व्यापारी चिन्ह नोंदणीसाठी अर्ज केले आहेत हे दोन प्रतिस्पर्धी अनुक्रमे ‘मथुरग घी’ आणि ‘मथूरा घी’ या व्यापारी चिन्हांचा वापर करतात. श्री. राधेशाम यांनी ‘मथुरा घी’ या आपल्या व्यापारी चिन्हाचा पाच वर्षे वापर केल्यानंतर ‘मथुरग घी’ या व्यापारी चिन्हाचा वापर करण्यास सुरुवात केली, जे व्यापारी चिन्ह श्री घनशाम यांनी वापरलेले होते श्री. राधेशाम यांना ‘मथुरा घी’ या व्यापारी चिन्हाच्या जाहिरातीवर प्रचंड खर्च करून त्याला प्रसिद्धी दिली. दोन्ही प्रतिस्पर्धाचे व्यापारी नावे उच्चाराने सारखी होती व त्यांच्या चित्रात्मक आकृत्यांमध्ये फार भिन्नत्व नव्हते. तथापि, त्यांच्या नावातील ‘ग’ या शब्दाचाच फरक असल्यामुळे कोणाच्याही व्यापारी चिन्हांची नोंदणी मान्य करण्यात आली नाही. ट्रेड मार्क्स कायद्याच्या तरतुदींच्या संदर्भाने या समस्येची चर्चा करा आणि प्रतिवादीला व्यापारी चिन्हाचा वापर करण्यासंबंधी मार्गदर्शन करा.

प्रश्न 3) इ-व्यापार कराराअंतर्गत स्वाक्षरी ही फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सदर स्वाक्षरी ही विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाब्यांद्वारे उघडला जावू शकतो. या दरवाज्याच्या दोन्ही बाजुस प्रत्येकी दोन चाब्या लागतात आणि त्या दोन चाब्यांपैकी एक चाबी एका पक्षाच्या मालकीची असते. दरवाजाच्या प्रत्येक बाजूला दोन्ही पक्ष भिन्न-भिन्न चाब्यासोबत क्रमाने उभे राहतात. दोन पक्षांपैकी एक पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चाबी येवू शकते, की ज्याद्वारे ते त्या दुसऱ्या अगर अन्य कोणत्याही पक्षाला दुसऱ्या चाबीला कोणत्या प्रकारच्या खाचा आहेत हे माहित नसते. तथापि हे मात्र निश्चीत आहे की, जो पर्यंत योग्य त्या चार चाब्या दरवाजाच्या कुलुपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भयाशिवाय उघडण्यासंबंधीची बोलणी करतात, या प्रकारच्या त्यांच्या बोलणीच्या व्यवसायात बाह्य व्यक्तीला हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने संगणक स्वाक्षरांचा अवलंब करून चर्चा करा.

प्रश्न 4) 2013 या वर्षात श्री. जगमोहन यांनी ‘‘मेरा भारत’’ नावाचा सिनेमा प्रदर्शित केला. लेखक रूपेश वर्मा यानी असा दावा केला कि या सिनेमाची रचना त्यांची कथा/काढंबरी ‘मेरा देश महान’ यावर आधारित आहे. ती काढंबरी 2009 मध्ये प्रकशीत झाली होती. म्हणून रूपेश वर्मा यांनी श्री. जगमोहन यांच्याकडे रूपये 25 लाखांची रॉयलटी मागितली. मात्र श्री. जगमोहन यांनी ही मागणी फेटाळली व असे स्पष्टीकरण दिले की ‘मेरा भारत’ या सिनेमाची कथा श्री. रूपेश वर्मा यांच्या काढंबरीहून पूर्णपणे भिन्न आहे. काही प्रसंग जरी सारखे असले तरी तो केवळ योगायोग आहे. श्री. रूपेश वर्मा यांनी न्यायालयात दावा दाखल करून रॉयलटीची मागणी केली. व ‘मेरा भारत’ या चित्रपटाच्या प्रदर्शनावर बंदी आणण्याची मागणी केली सदर केसची चर्चा करा. प्रचलित असणाऱ्या कायद्याच्या आधारे विश्लेषण करा. व न्यायालयाच्या द्वारे देण्यात येणाऱ्या संभाव्य निकालाची चर्चा करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- मुद्रणाधिकार कायद्याअंतर्गत अपराध
- मुद्रणाधिकाराचे उल्लंघन
- भौगोलीक चिन्ह (Geographical Indication)



Total No. of Questions : 4]

SEAT No. :

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[Total No. of Pages : 6

M.Com. (Semester - IV)

COOPERATION AND RURAL DEVELOPMENT

Case Studies in Cooperation and Rural Development

(2008 Pattern) (Group - F) (Special Paper - VIII)

Time : 3 Hours

/Max. Marks : 100

Instructions to the candidates:

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

Q1) Mr. Shinde, Branch manager of renowned cooperative Bank is facing following problems.

- a) One newly appointed employee Mr. Sanjeev always remains absent, giving reason of illness. He is unmarried also he is arrogant.
- b) Sudhakar is a Peon. His efficiency has become less. Reason is his habit of drinking alcohol, that cause trouble to his wife & kids.
- c) Mr. Deshmukh is passing officer, having 20 years of Experience. His knowledge is good, but he is short tempered. Because of this he is facing problems of non-cooperation from his seniors and Junior Employees. Hence his utility is less. Before one week Bank Received complaint about he slapped one employee out side the Branch.
- d) Mr. Deshapande is an Accountant. He always forgets. In last 6 months, many times he failed to sent returns to head office because of Lack of communication.
- e) Mr. Bhave is efficient loan officer. He makes bad use of non-officers of his Bank, because he knows them very well and has good relations with them. He takes bribe from members for sanction of loan.

Review Questions

- i) Mr. Shinde wants to solve above problems. Discuss how to solve them.
- ii) Which step should be taken to make sudhakar as efficient as earlier.
- iii) What should be done to make optimum use of Mr. Deshamukh.
- iv) How would you help Mr. Deshapande.
- v) What to do about Mr. Bhave.

P.T.O.

Q2) Devyani was relieved. The reports was completed and it looked good. She thought it was the best market analysis report prepared by the Department. Since the report was competed ahead the scheduled date, she personally thanked each person in the section. Not only she expressed her appreciation verbally rather invited everybody for tea.

She submitted the report to Mr. Pandey, the marketing Director. When she put it on the boss table the first reaction of M.D. was, "So finally you get it done". To this Devyani answered, "Sir, my section went all out to final it. They worked day and night to beat the schedule and did an outstanding Job. May be some appreciation from you is in order"

Pande said, "Why they required that. After all they are paid for the same. I don't see any thing special about employees doing what they are assigned for."

Questions

- i) Contrast both the leader behaviour.
- ii) What do you think that will be the impact of Pandey's behaviour on the Motivation of Devyani and her people in the department?

Q3) The Sarvodaya Urban Cooperative Bank established in the year 1976, recently decided to open a personnel Department in their bank to function on management line. soon they went for recruitment drive.

Harsh has graduated from the college of business administration, with a brilliant track record joined as Personnel Manager. There were 125 staff engaged in this bank. In the first week itself the managing Director called him and said that, "Harsh, I have been watching you since the first day of yours joining. I feel, I must say, you are too nice to people. Remember it just does not work here. You must be very much excited about the behavioural theories taught to you in college, but believe me there is more to manage people than just being nice to them."

Questions

- i) How Harsh should react to managing Director's comment?
- ii) Do you think managing Director of the co-operative bank understood and interpreted view correctly.

Q4) Sarswat cooperative Bank with its Head office at Mumbai and more than 350 branches in the country. 4000 employees is located in the country. Shri Thakur, chairman of the bank, once voiced an idea setting up a staff training centre in the bank's head office. The idea soon became a topic of discussion should be setup such a centre or continue to rely on external training agencies. The chairman had even visualized the hiring out of the training services of the

bank, appointed faculty to other cooperative banks, so as to make the training centre as a profit centre within the bank. Bank's Executive Director is incharge of the human Resource management (HRM) and who was responsible for the training of the employees, through in favour of the idea, however, wondered whether his department should be run as the peripheral Business activity of the bank or should concentrate exclusively on the training of their own employees, clear opinion was not given by the employees.

Review Questions

- i) Should the bank setup its own training centre or continue with the already Existing External training system?
- ii) Should the bank use its own training centre to train the employee of other cooperative Banks.



Total No. of Questions : 4]

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M.Com. (Semester - IV)

COOPERATION AND RURAL DEVELOPMENT
Case Studies in Cooperation and Rural Development
(2008 Pattern) (Group - F) (Special Paper - VIII)
(मराठी स्पृहांतर)

वेळ : 3 तास]

/एकूण गुण : 100

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

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- प्रश्न 1)** एका प्रख्यात सहकारी बँकेचे शाखा व्यवस्थापक खालील समस्यांना तोंड देत आहेत.
- अ) नवीन नियुक्त एका कर्मचाऱ्यापैकी एक कर्मचारी संजीव नेहमी गैरहजर राहतो. आजारपण हे गैरहजर राहण्याचे कारण सांगतो. तो अविवाहीत आहे तसेच तो अरेशीकरतो.
- ब) सुधाकर हा शिपाई आहे. त्याची कार्यक्षमता अलीकडे फार कमी झाली आहे. त्याचे प्रमुख कारण त्याला पूर्वी पासूनचे असलेली दासू पिण्याची सवय ही आहे. दासूच्या नशेत तो आपल्या मित्रांशी चांगला वागतो तथापी तो नशेल आपल्या पत्नीला व मुलांना फार मारतो.
- क) श्री देशमुख हा पासिंग ऑफीसर असून त्याला 20 वर्षाचा अनुभव आहे. त्याला बँकिंगचे ज्ञान चांगले असून मेहनती आहे परंतु तो तापट स्वभावाचा आहे. रागावर त्याचा ताबा नाही. त्याच्या भांडणाखोर स्वभावामुळे वरिष्ठ तसेच खालच्या कर्मचाऱ्या कडून त्याला सहकार्य मिळल नाही. त्यामुळे त्याची उपयोगिता कमी झालेली आहे. एका आठवड्यापूर्वी त्याच्या विस्तृद्ध तक्रार आली की त्याने शाखेबाहेर एका कर्मचाऱ्याला थापड मारली.
- ड) श्री. देशपांडे हा लेखापाल असून कार्यक्षम आहे परंतु तो नेहमी संभ्रमी राहतो. संदेशाच्या बाबतीत उणे राहतो. त्याशिवाय कमी बोलण्याची त्याला सवय आहे. गेल्या सहा महिन्यात अनेक वेळा संदेशात अंतर पडल्यामुळे मुख्यकार्यालयाकडे पाठवावयाच्या माहीती मध्ये अंतर पडले आहे.
- इ) श्री भावे कुशल कर्ज अधिकारी आहेत, परंतु बँकांच्या पदाधिकाऱ्यांच्या ओळखीचा अनिष्ट फायदा ते घेत आहे. सभासदांना कर्ज मंजूरीसाठी तो पैसे मागतो.
- मुल्यमापनासाठी प्रश्न**
- i) श्री शिंदेना कर्मचारी व्यवस्थापनाचे वरील पाच प्रश्न सोडवावयाचे आहेत. ते कसे सोडविता येतील, चर्चा करा.
- ii) श्री सुधाकरची कार्यक्षमता पुर्वव्रत आणण्यासाठी कोणती पाऊले उचलावीत.
- iii) श्री देशमुखांच्या कार्यक्षमतेचा पुरेपूर फायदा घेण्यासाठी काय करावे.
- iv) श्री. देशपांडे यांना आपण कशी मदत करू शकता.
- v) श्री भावेच्या बाबतीत काय करावे.

प्रश्न 2) देवयानी कार्यमुक्त झाली असे तीला वाटले. सर्व अहवाल लिहून झाले व ते चांगले होते. विभागाने तयार केलेल्या आतापर्यंतच्या बाजार सर्वेक्षण व विष्णेषण अहवाला मध्ये हा अहवाल अधिक चांगला आहे असे तीला वाटले. ठरलेल्या मुदतीत अहवाल पुर्ण झाला तीने विभागातील सर्वांना व्यक्तीश धन्यवाद दिले तीने सर्वांचे अभिनंदनच केवळ केले नाही तर प्रत्येकाला तीने चहाला निमंत्रित केले.

श्री पांडे मार्केटिंग डायरेक्टर यांना तीने अहवाल सादर केला. तीने जेव्हा हा अहवाल वरीष्ठांच्या टेबलवर ठेवला तेव्हा प्रथम विपणन संचालकाची प्रतिक्रीया अशी आले की “अहवाल पुर्ण झाला तो तुम्ही तयार केला” त्यावर देवयानीने उत्तर दिले की “माझ्या विभागातील कर्मचाऱ्यांनी तो पुर्ण केला, त्यांनी रात्रिदिवस काम करून दिलेल्या अवधीत पुर्ण करून एक मोठे काम केले. कृपया त्यांना बक्षीस देण्याचा आदेश द्यावा”.

श्रीपांडे म्हणाले “त्यांना देण्याची गरज कां आहे? त्यांना हेच कार्य करण्यासाठी पगार मिळतो. त्यांना सोपविलेल्या कामापेक्षा अधिक काही वेगळे केले असे मला वाटत नाही”

प्रश्न

- i) दोन्ही अधिकाऱ्यांच्या वागणूकीतील फरक सांगा.
- ii) पांडे यांच्या वागणूकीचा परिणाम देवयाणी आणि तिच्या विभागातील लोंकाच्या मनोबलावर (प्रेरणेवर) कसा होईल यावर आपले विचार मांडा.

प्रश्न 3) सर्वोदय अर्बन को-ऑपरेटिंग बँकेची स्थापना सन 1976 ला झाली. बँकेने कर्मचाऱ्यांचे व्यवस्थापन करण्यासाठी नुकताच प्रशासन विभाग निर्माण करण्याचा निर्णय घेतला. सध्या कर्मचारी भरतीचे कार्य या विभागाने हाती घेतले आहे.

हर्ष हा व्यवसाय प्रशासन शाखेचा पदविधर असून हुषार विद्यार्थी म्हणून त्याची गणना केली जाते. तो या बँकेत प्रशासन विभागाचा प्रशासन अधिकारी म्हणून रुजू झाला. बँकेत एकूण 125 कर्मचारी कार्य करीत आहे. पहिल्या आठवड्यातच कार्यकारी संचालकांनी त्याला बोलाविले व म्हणाले की “मला असे दिसून आलेकी तू पहिल्या दिवसापासून कर्मचाऱ्या बरोबर प्रेमाने वागत आहे. परंतु हे तु लक्षात असू दे की असे वागण्यासाठी ही जागा नाही. तु तुझ्या महाविद्यालयात वागणूकी बाबतच्या सिद्धांतात कर्मचाऱ्यांना कार्य प्रवृत्त करण्यासाठी काय करावे हे शिकला, तथापी कर्मचाऱ्यांशी केवळ प्रेमाने बोलून जमत नाही तर त्यांना जे काम सोपविले आहे ते करण्यास बाध्य करावे लागते. पण ही बाब तुझ्या आचरणात दिसली नाही.

प्रश्न

- i) कार्यकारी संचालकाच्या विधानावर हर्ष ची प्रतिक्रीया कशी असेल?
- ii) सहकारी बँकेच्या कार्यकारी संचालकांनी योग्य ते समजून घेतले काय? आणि त्यांनी दिलेले मताचे स्पष्टीकरणा बाबत आपले विचार मांडा.

प्रश्न 4) सारस्वत सहकारी बँकेचे मुख्यालय मुंबई ला असून देशात 350 पेक्षा अधिक शाखा आहेत. 4,000 कर्मचारी संपुर्ण भारतात कार्य करतात. श्री ठाकूर, बँकेचे अध्यक्ष आहेत. त्यांना बँकेच्या मुख्य

कार्यालयात कर्मचारी प्रशिक्षण विभाग सूरु करण्याची कल्पना सूचली सदर कल्पना लगेचच एक चर्चेचा विषय बनली. बँकेत प्रशीक्षण विभाग सुरु करावा किंवा नेहमीच्या बाह्य प्रशिक्षण विभागाची सेवा सुरु ठेवली हाच चर्चेचा विषय होता. बँकेच्या प्रशिक्षण विभागात शिक्षकांची नियुक्ती करून त्यांची सेवा इतर सहकारी बँकानाही फी आकारून देवून प्रशिक्षण विभाग एक बँकेचाच नफा मिळवून देणारे केन्द्र असावे असा दृष्टिकोन बँकेच्या व्यवस्थापकीय संचालकांचा आहे. बँकेच कार्यकारी संचालक (Executive Director) बँकेच्या मुनिष्यबळ संसाधन व्यवस्थापनाचे प्रमुख आहेत. कर्मचाऱ्यांना प्रशिक्षण देण्याची जबाबदारी त्यांची आहे. परंतु त्यांनी आश्चर्य व्यक्त केले की त्यांनी आपल्या कर्मचाऱ्यां बरोबर इतर बँकेच्या कर्मचाऱ्यांना प्रशिक्षण देणे योग्य ठरेल काय? इतर कर्मचाऱ्यांनी आपले याबाबत स्पष्ट मत व्यक्त केले नाही.

प्रश्न

- i) बँकेने स्वतःचे प्रशिक्षण केन्द्र सुरु केले पाहिजेच का? की सध्या आस्तित्वात असलेली बाह्य प्रशिक्षण प्रधारी सुरु ठेवावी?
- ii) बँकेने स्वतःच्या प्रशिक्षण केन्द्राचा उपयोग इतर सहकारी बँकांच्या कर्मचाऱ्यांना प्रशिक्षण देण्यासाठी करावाच काय?

उत्तर

Total No. of Questions : 7]

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M.Com. (Semester - IV)

ADVANCED BANKING AND FINANCE

Case Studies in Banking and Finance

(2008 Pattern) (Group - G) (Special Paper - VIII)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Solve any Five cases from the following.*
- 2) *All cases carry equal marks.*

Q1) Mr. Patil is a sole trader. He has two accounts with Central Bank of India, one is a current account and another is a saving account.

The saving account is in the name of Mr. Patil. The current account is in the name of his business unit i.e. Kapil Trader. The Bank has given overdraft facility of Rs. 7,00,000/- for the current account in the name of Kapil Trader.

This facility was fully utilised. The amount of overdraft was not repaid even after the expiry of the overdraft facility.

Mr. Patil saving account has credit balance of Rs. 7,50,000/-

Can the balance in this account be used for the recovery of overdraft facility given by Central Bank of India?

Give answer with reasons.

[20]

Q2) Give your comments in following situations.

[20]

- a) Mr. Anand and sons are going to establish a Bank in Private Sector.
 - i) Is it necessary to take R.B.I. permission for bank establishment? **[3]**
 - ii) Which condition fulfil by Mr. Anand and sons for opening bank in Private sector? **[2]**
- b) Mr. Gopal has a Saving Account in Canara Bank. His Saving Account Balance was Rs. 15,000 on 1st May 2014. Canara Bank had advanced loan to Mr. Gopal and loan was overdue on 1st May 2014 of Rs. 10,000. Can Canara Bank use saving Account Balance to recover the over due loan? **[5]**
- c) On 1st Jan. 2014 loan of Rs. 10,000/- has given by Bank of Maharashtra to Mr. A, who is a trader. Loan recovery instalment is not paid by Mr. A up to 15th April 2014. Is it treated as N.P.A. Account? **[5]**

P.T.O.

- d) Mr. B is a Farmer. On 1st Jan. 2014 Bank of India Provided crop loan to Mr. B of Rs. 10,000/- . Mr. B did not repay the loan instalment up to 1st May 2014.

Is it treated as N.P.A. Account?

[5]

Q3) Mr. Mohan hires a safe deposit locker provided by H.D.F.C. Bank. In this regard, answer the following questions. [20]

- a) Is H.D.F.C. Bank provide locker to Mr. Mohan? [5]
- b) What is the procedure followed regarding safe deposit transaction? [5]
- c) Can Mr. Mohan hire the locker even if he does not have any account with H.D.F.C. Bank? [5]
- d) Can a locker be hired in joint names? [5]

Q4) Give your comments in the following situation : [20]

- a) Mr. Dipak writes to Bank of India that he has lost his Fixed Deposit Receipt. He request the bank to issue duplicate F.D. Receipt. Will Bank of India issue duplicate F.D. Receipt to Mr. Dipak? [5]
- b) A Public Ltd. company wants to open a current Account with I.D.B.I. Bank Ltd. Which document must be submitted by A Public Ltd. company to the Bank for opening Account? [5]
- c) An uncrossed cheque of Rs. 10,000/- Payable to Mr. Satish or order is Presented at the counter of bank for cash payment. Will Bank make payment of the cheque? [5]
- d) A current Account holder does not maintain minimum balance in Account and draws cheques even with insufficient balance in Account. Should the bank close the Account? Why? [5]

Q5) Mr. Nitin has a saving account with Bank. The Bank issues a debit card to the customer. The customer can use the card for making purchases and also use it as ATM card. With reference to this, give explanatory answer to the following. [20]

- a) What is ATM Card? [5]
- b) What is Debit Card? [5]
- c) Is there any minimum and maximum cash withdrawal limit per day at ATM? [5]
- d) What are the advantages of Debit Card? [5]

Q6) Mr. Sharma wants to take loan from Canara Bank. The bank asks him to provide security against the loan. In this reference explain the following situations. [20]

- a) Mr. Sharma provides Life Insurance Policy as security. [5]
- b) Mr. Sharma provides Fixed Deposit receipts issued to him by Canara Bank as security. [5]
- c) Mr. Sharma provides gold Jewellery owned by him as security. [5]
- d) Explain the importance of security for loan. [5]

Q7) Explain the following with reasons. [20]

- a) Cheque dated 2nd April 2014 Presented on 15th March 2014. [5]
- b) Cheque dated 10th Jan. 2014 Presented on 10th March 2014. [5]
- c) Cheque dated 1st Jan. 2013 Presented on 1st Oct. 2013. [5]
- d) A cheque presented without Drawer signature. [5]



Total No. of Questions : 7]

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M.Com. (Semester - IV)

ADVANCED BANKING AND FINANCE

Case Studies in Banking and Finance

(2008 Pattern) (Group - G) (Special Paper - VIII)

(मराठी स्पृहांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :-**
- 1) खालीलपैकी कोणतेही पाच उदाहरणे सोडवा.
 - 2) सर्व उदाहरणांना समान गुण आहेत.
 - 3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्रश्न 1) श्री पाटील हे एकल व्यापारी आहे. सेंट्रल बँक ऑफ इंडियात त्यांचे दोन खाते आहे. एक चालू खाते आणि दूसरे बचत खाते आहे.

बचत खाते हे श्री पाटील यांच्या नावाने आहे. चालू खाते कपील ट्रेडर या व्यवसायाच्या नावाने आहे. कपील ट्रेडर च्या नावाने असलेल्या चालू खात्यावर बँकेण त्यांना रु. 7,00,000/- ची अधिकर्ष सवलत दिलेली आहे.

या कर्ज सवलतीचा त्यांची पूर्ण वापर केलेला आहे. अधिकर्ष सवलतीची मुदत संपल्या नंतरही कर्जाची रक्कम बँकेस परत दिली नाही.

श्री पाटील यांच्या बचत खात्यावर रु 7,50,000/- शिल्लक आहेत.

सेंट्रल बँक ऑफ इंडियाने दिलेल्या अधिकर्ष सवलतीच्या वसूलीसाठी बचत खात्यावरील शिल्लक रक्कम बँक वापरु शकेल?

कारणांस सह आपले उत्तर द्या.

[20]

प्रश्न 2) पुढील परिस्थीतील आपले स्पष्टीकरण द्या.

[20]

अ) श्री आनंद आणि सन्स यांना खाजगी क्षेत्रात बँक स्थापन करावयाची आहे.

i) बँक स्थापन करण्यासाठी आर. बी. आय. ची परवानगी आवश्यक आहे? [3]

ii) खाजगी क्षेत्रात बँक स्थापन करण्यासाठी श्री. आनंद आणि सन्स यांनी कोणत्या अटीची पुर्तता केली पाहिजे? [2]

- ब) श्री गोपाळ यांचे कॅणरा बँकेत बचत खाते आहे. त्यांच्या बचत खात्यवर रु 15000/- ची शिल्षक 1 मे 2014 रोजी आहे. कॅणरा बँकेने श्री गोपाळ यांना रु 10000/- चे कर्ज दिलेले असून हे कर्ज 1 मे 2014 रोजी थकीत आहे.

कॅणरा बँक बचत खात्यातील शिल्षक कर्ज वसूली साठी वापरु शकेल ? [5]

- क) बँक ऑफ महाराष्ट्राने 1 जानेवारी 2014 रोजी रु 10000/- चे कर्ज श्री अ या व्यापाच्यास दिलेले आहे. 15 एप्रिल 2014 पर्यंत श्री अ यांना कर्ज हासा बँकेत भरलेला नाही.

हे कर्ज खाते एन. पी. ए. म्हणून ओळखले जाईल ? [5]

- ड) श्री ब हे शेतकरी आहे. 1 जानेवारी 2014 रोजी बँक ऑफ इंडियाने श्री ब यांना रु 10000/- चे पीक कर्ज दिलेले आहे. 1 मे 2014 पर्यंत श्री ब यांनी कर्ज चा हासा भरलेला नाही.

हे खाते एन.पी.ए. खाते म्हणून ओळखले जाईल ? [5]

प्रश्न 3) एच. डी. एफ.सी. बँकेने श्री मोहन यांना सुरक्षीत लॉकर भाड्याने दिलेले आहे. या संदर्भात पुढील प्रश्नांची उत्तरे द्या. [20]

- अ) एच.डी.एफ.सी. बँक श्री मोहन यांना लॉकर देऊ शकेल ? [5]

- ब) सुरक्षीत लॉकरच्या व्यवहारासाठी कोणती पद्धती अवलंबतात ? [5]

- क) एच.डी.एफ.सी. बँकेत श्री मोहन यांचे कोणतेही खाते नसतांना ते लॉकर भाड्याने घेऊ शकतील ? [5]

- ड) संयुक्त नावाने लॉकर भाड्याने घेता येतो ? [5]

प्रश्न 4) पुढील परिस्थीत आपले स्पष्टीकरण द्या. [20]

- अ) मुदत ठेव पावती हरविल्या बद्दल श्री दिपक यांनी बँक ऑफ इंडियाला लेखी कलविलेले आहे. मुदत ठेव पावतीची प्रतिनिकुल देण्याविषयी त्यांनी बँकेला विनंती केलेली आहे.

श्री दिपक यांना बँक ऑफ इंडिया मुदत ठेव पावतीची प्रति नक्कल देईल ? [5]

- ब) अ या सार्वजनिक मर्यादा कंपनीस आय.डी.बी.आय या बँकेत चालू खाते उघडावयाचे आहे. आ.या. सार्वजनिक कंपनीने चालू खाते बँक उघडण्यासाठी कोणकोणती कागद पत्रे बँकेस सादर करावी? [5]
- क) श्री सतिस यांना किंवा आदेशा प्रमाणे देय्य असलेला रु 10,000/- चा बिगर रेखांकीत धनारेश प्रदानासाठी बँकेत सादर केला. या धनादेशाचे बँक प्रदानकरेल? [5]
- ड) एक चालू खातेदार खात्यात पुरेशी शिळ्क ठेवत नसे आणि खात्यात पुरेशी शिळ्क नसतांना धनदेश काढत आसे. [5]

बँक हे खाते बंद करू शकेल? का?

- प्रश्न 5)** श्री नितीन यांचे बँकेत बचत खाते आहे. बँकेने खातेदारास डेबीट कार्ड दिलेले आहे. खातेदार हे कार्ड खरेदी साठी वापरत असे आणि एटीएम कार्ड म्हणून पण पैसे काढण्यासाठी हे कार्ड वापरत असे. या संदर्भात पुढील प्रश्नांचे स्पष्टीकरण्याचे उत्तर द्या. [20]
- अ) ए.टी.एम. कार्ड म्हणजे काय? [5]
- ब) डेबीट कार्ड म्हणजे काय? [5]
- क) ए.टी.एम. कार्डवर दिवसाला पैसे काढण्यावर किमान कमाल मर्यादा आहे? [5]
- ड) डेबीट कार्डचे फायदे सांगा? [5]
- प्रश्न 6)** श्री शर्मा यांना कॅनरा बँकेतून कर्ज घ्यावयाचे आहे. बँकेने कर्जासाठी प्रतिभूतिची मागणी केली. या संदर्भात पुढील परिस्थीतीचे स्पष्टीकरण करा. [20]
- अ) श्री शर्मा यांनी जीवन विमा पत्र प्रतिभूति म्हणून दिलेले आहे. [5]
- ब) श्री शर्मा यांनी मुदत ठेवपावती कॅनरा बँकेचे दिलेली प्रतिभूति म्हणून सादर केली. [5]
- क) श्री शर्मा यांनी त्यांच्या मालकीचे सोन्याचे दागिने प्रतिभूति म्हणून सादर केले. [5]
- ड) कर्जासाठी प्रतिभूतिचे महत्व सांगा. [5]

प्रश्न 7) कारणासह पुढील स्पष्टीकरण द्या. [20]

- अ) 2 एप्रिल 2014 चा धनादेश प्रदानासाठी बँकेत 15 मार्च 2014 रोजी सादर केला. [5]
- ब) 10 जानेवारी 2014 चा धनादेश प्रदानासाठी 10 मार्च 2014 रोजी सादर केला. [5]
- क) 1 जानेवारी 2013 चा धनादेश 1 आक्टोबर 2013 रोजी बँकेत प्रदानासाठी सादर केला. [5]
- ड) आदेशकाच्या सही शिवाय प्रदानासाठी धनादेश बँकेत सादर केला. [5]

उत्तर

Total No. of Questions : 6]

SEAT No. :

P3506

[Total No. of Pages : 4

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M.Com. (Part - II) (Semester - IV)
ADVANCED MARKETING
Case Studies in Advanced Marketing
(2008 Pattern) (Special Paper - VIII)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) Part - I carry 25 marks and Part - II 75 marks.
- 2) Figures to the right indicate full marks.

PART - I

Q1) Explain the importance of case study method in marketing. [10]

OR

Describe various types of cases.

Q2) Write short Notes on (Any Three) [15]

- a) Case study and Marketing Research.
- b) Steps involved in case study.
- c) Various Approaches to case study
- d) Limitations of case study.

PART - II

Attempt Any Three Cases from the following

Q3) Case No. 1 [25]

Construct an effective service marketing strategy profile for each of the following with reasoning behind the same.

- a) Multi speciality, Hospital.
- b) Newly Established Bank.
- c) Non-grant Basis course eg → B.B.A. B.C.A. Institute.

Q4) Case No. 2 [25]

Develop appropriate marketing mix for state Government's tourism Board to promote the Beach sites in Maharashtra.

Q5) Case No. 3 [25]

Develop marketing plan for the following products.

- a) School and college Bags.
- b) Bath Soap
- c) Hair oil
- d) Toys
- e) Cosmetics

Q6) Case No. 4 [25]

There is a need for business to adopt green practices for conserving the environment. Develop a Research Design to carry out the study for Hotel Industry in India.



Total No. of Questions : 6]

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[4764] - 419

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

ADVANCED MARKETING

**Case Studies in Advanced Marketing
(2008 Pattern) (Special Paper - VIII)**

(मराठी स्कृपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :-**
- 1) भाग पहिला साठी 25 गुण आहेत. भाग दूसरा साठी 75 गुण आहेत.
 - 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.
-

भाग – पहिला

प्रश्न 1) विपणनामधे केस स्टडी पद्धतीचे महत्व स्पष्ट करा. [10]

किंवा

केसेस चे विविध प्रकार विशद करा.

प्रश्न 2) थोडक्यात टीपा लिहा. (कोणत्याही तीन) [15]

- अ) केस स्टडी आणि विपणन संशोधन
- ब) केस स्टडी मधे समाविष्ट असणाऱ्या पायऱ्या
- क) केस स्टडी बाबतचे विविध दृष्टिकोन
- ड) केस स्टडी च्या मर्यादा.

भाग – दूसरा

खालील पैकी कोणत्याही तीन केसेस सोडवा

प्रश्न 3) केस क्र. 1 [25]

खाली नमूद केलेल्या सेवांसाठी विपणनाची परिणामकारक व्युहरचना त्याच्या कारणमिभांसे सहित तयार करा.

- अ) विविध विशेष स्कृणालय
- ब) नविन स्थापन झालेली बँक
- क) विना अनुदानित तत्वावर चालणारी संस्था

उदा – बी. बी. ए. बी. सी.ए. साठी.

प्रश्न 4) केस क्र. 2 [25]

महाराष्ट्रामधील समुद्र किनाऱ्यां वरचे पर्यटन वाढी साठी, राज्य शासनाच्या पर्यटन मडळाला आपण एका विपणन मिश्राची योजना तयार करून द्या.

प्रश्न 5) केस क्र. 3 [25]

खालील वस्तूसाठी विपणनाची योजना तयार करा.

- अ) शालेय आणि महाविद्यालयीन बँग
- ब) आंघोळीचा साबण
- क) केसाचे तेल
- ड) खेळणी
- इ) सौंदर्य प्रसाधने

प्रश्न 6) केस क्र. 4 [25]

व्यवसाय करित असताना पर्यावरणाच्या रक्षणासाठी हरित कृती कार्यक्रम (पर्यावरण पूरक कार्यक्रम) ची गरज असते या संदर्भामध्ये भारतातील हॉटेल उद्योगाच्या अभ्यासासाठी एक संशोधनाचा आराखडा तयार करा.

प्रश्न 7)