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[4763]-201

S.Y. B.Com. EXAMINATION, 2015

BUSINESS COMMUNICATION

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What is 'Communication' ? Distinguish between Oral Communication and Written Communication. [16]

2. What is 'Listening' ? Explain the principles and barriers of good listening. [16]

Or

State the importance and essential qualities of good business letter. [16]

3. (a) Write a complaint letter to the Sales Manager, L.G. Electronics Ltd. Ghatkopar, Mumbai about received damaged goods. [8]

P.T.O.

- (b) Write a letter to Mr. Abhiman Patil, P.B. Road, Kolhapur for collecting information about creditworthiness of M/s Shantaram Patil, Kolhapur. [8]

Or

- (a) Write a termination letter to Mr. Ramesh Chavan, Sukhashanti, Niwas, Ahmednagar on behalf of M/s Swapnil Industries, B.R. Ambedkar Road, New Delhi for unsatisfactory work. [8]
- (b) Draft an Annual Report of Birla Cement Company Ltd. Camp Road, Pune on completion of 10 years of production service. [8]

4. What is minutes ? Prepare the minutes of an Annual General Meeting of Infossis Co. Ltd. Hinjewadi, Pune. [16]

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

- (a) Advantages of Internet;
- (b) Importance of E-mail;
- (c) Contents and qualities of Notice;
- (d) Importance of Communication.

Total No. of Questions—4]

[Total No. of Printed Pages—16

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[4763]-202

S.Y. B.Com. EXAMINATION, 2015

CORPORATE ACCOUNTING

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

(iii) Use of calculator is allowed.

1. (A) (I) Fill in the blanks (any *five*) : [5]

(i) AS-11 applies to accounting for transactions in
.....currencies.

(ii) Freight outward expenses are apportioned on the
basis of.....ratio.

(iii) Preference shares has preferential right to
receive.....at fixed rate.

P.T.O.

(iv) Holding company's share in.....of the subsidiary company are to be deducted from the profits of Holding Company in the Consolidated Balance Sheet.

(v) The credit balance on Capital Reduction A/c is transferred to.....

(vi)means formation of a new company to take over at least two existing companies which go into liquidation.

(vii) All debts due to.....are preferential creditors.

(II) State whether the following statements are True *or* False

(any *five*) : [5]

(i) Convertible preference shares are those which are not converted into ordinary shares of the company.

- (ii) Long term investments are shown in Balance Sheet at cost or market value as prescribed by AS-13.
- (iii) Uncalled liability on partly paid shares is a contingent liability.
- (iv) Preferential creditors are secured creditors.
- (v) External Reconstruction means only one liquidation and no formation.
- (vi) Holding company's share in unrealized profit is reduced from the stock and Profit & Loss A/c in Consolidated Balance Sheet.
- (vii) Internal Reconstruction of a company means the re-organization of its capital.

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

- (i) Accounting Standard (AS)-26;
- (ii) Types of preference shares;
- (iii) Amalgamation and External Reconstruction;
- (iv) Unrealised Profit on Stock;
- (v) Compulsory Winding up;

2. Aaditya Ltd., Pune was incorporated with an Authorised Capital of Rs. 11,00,000 divided into 1,10,000 Equity shares of Rs. 10 each. The following is the Trial Balance as on 31st March, 2014 : [14]

Trial Balance as on 31st March, 2014

Particulars	Dr.	Cr.
	Rs.	Rs.
Share Capital—Called up		10,00,000
Buildings	7,62,400	
Plant and Machinery	5,60,000	
Loose Tools	38,000	
Preliminary expenses	22,000	
Furniture	14,000	
Cash in hand	38,880	
10% Government securities (F.V. Rs. 50,000)	49,000	
Bills Receivable	54,720	
Goodwill	63,000	

Motor Vehicles	10,000	
Sundry Debtors	83,000	
Interim Dividend paid	16,000	
Calls in arrears	50,000	
Purchases	9,37,000	
Advertisement	10,000	
Audit Fees	4,160	
Carriage Inward	15,800	
Wages	51,800	
Discount allowed	4,000	
Insurance	16,600	
Stock on 1-4-2013	1,90,000	
General Expenses	640	
Salaries	20,000	
Sundry Creditors		1,08,880
Reserve Fund		1,70,000

Deposits		20,000
Profit and Loss Appropriation A/c (1.4.2013)		63,200
Reserve for Doubtful Debts		2,000
Sales		12,00,000
Rent Received		3,200
8% Debentures		3,00,000
Bank Overdraft		1,43,720
	30,11,000	30,11,000

You are required to prepare Trading Account, Profit & Loss Account and Profit & Loss Appropriation Account for the year ending 31st March, 2014 and Balance Sheet as on that date according to the prescribed form in the Companies Act, 1956 by taking into consideration the following adjustments :

- (a) The stock on 31st March, 2014 was valued at Rs. 1,80,000.
- (b) Create a Reserve for Doubtful Debts at 5% on Sundry Debtors.
- (c) Provide depreciation on Plant and Machinery at 5% p.a. and furniture at 10% p.a.

- (d) Prepaid Insurance amounted to Rs. 1,600.
- (e) Interest on Debentures and from Government Securities is due and accrued for the year.
- (f) Provision for taxation to be made at 50% of net profit.
- (g) Write off 40% of the Preliminary Expenses.
- (h) The directors proposed the following appropriations :
 - (i) To declare 5% dividend on Paid up capital.
 - (ii) To transfer Rs. 5,000 to Reserve Fund.

Or

Deven Ltd. was newly formed with an Authorised Capital of Rs. 50,00,000 divided into 5,00,000 equity shares of Rs. 10 each.

The company issued 2,00,000 equity shares to the public for subscription at a premium of 10% payable as follows :

On Application	Rs. 2
On Allotment	Rs. 4 (including premium)
On First call	Rs. 2.50
On Final call	Rs. 2.50

Applications were received for 1,80,000 shares and all these applicants were allotted the shares. The directors made all the calls on shares. The first and final call money was not received on 10,000 shares from Mr. Anand and final call money on 5,000 shares from Mr. Badal. The directors forfeited all these shares. Of the forfeited shares, 7,500 shares were reissued to Miss Asha as fully paid at at Rs. 7 per share.

Pass Journal entries in the books of the Deven Ltd. [14]

3. (A) Kashyap Textiles Ltd. was incorporated on 1st August, 2013 to acquire the running business from 1st April, 2013. The following is the Profit & Loss Account for the year ending 31st March, 2014 : [8]

Profit & Loss Account for the year ended

(31st March, 2014)

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Office Rent	9,000	By Gross Profit B/D	1,80,000
To Staff Salary	15,000		

To Director's fees	4,800	
To Debenture Interest	5,000	
To Carriages	3,600	
To Audit Fees	1,700	
To Depreciation on Assets	24,000	
To Interest to Vendors	3,000	
To Office Expenses	4,800	
To Publicity Charges	18,000	
To Printing	3,600	
To Discount Allowed	6,000	
To Bad Debts	1,500	
To Net Profit c/d	80,000	
	<u>1,80,000</u>	<u>1,80,000</u>

The following additional information is also available :

- (i) Sales for the year were Rs. 6,00,000 of which sales upto 1st August, 2013 were Rs. 2,50,000.

(ii) Purchase consideration was paid to the Vendor on 1st October, 2013.

(iii) Of the total Bad Debts Rs. 500 were related to debts prior to Incorporation.

Prepare a statement showing profit prior to and after incorporation.

(B) The following Balance Sheets are presented to you : [14]

Balance Sheet

(as on 31st March, 2014)

Liabilities	Bharti Ltd. Rs.	Devi Ltd. Rs.	Assets	Bharti Ltd. Rs.	Devi Ltd. Rs.
Share Capital :			Fixed Assets	5,00,000	90,000
Equity Shares of			Stock in Trade	3,00,000	50,000
Rs. 10 each	7,00,000	2,00,000	Debtors	1,70,000	80,000
General Reserve	2,00,000	—	<i>Investment :</i>		

Profit & Loss A/c	1,80,000	—	8% Debenture	60,000	—
8% Debentures	—	1,00,000	acquired at par in		
Trade Creditors	1,20,000	1,50,000	Devi Ltd.		
			Shares in Devi Ltd.		
			15,000 shares at		
			Rs. 8 each	1,20,000	—
			Bank Balance	50,000	30,000
			Profit & Loss A/c	—	2,00,000
	12,00,000	4,50,000		12,00,000	4,50,000

Bharti Ltd. acquired the shares of Devi Ltd. as on 1st July, 2013.

The Profit & Loss Account of Devi Ltd. showed a debit balance of Rs. 1,50,000 on 1st April, 2013. Trade creditors of Devi Ltd. include Rs. 30,000 for goods supplied by Bharti Ltd. on which Bharti Ltd. made a profit of Rs. 2,000. Half of the goods were still in stock on 31st March, 2014.

Prepare a Consolidated Balance Sheet with detailed workings.

4. (A) Galaxy Ltd. went into voluntary liquidation on 31st March, 2013. The Balance Sheet as on that date was as under : [10]

Balance Sheet as on 31st March, 2013

Liabilities	Rs.	Assets	Rs.
Share Capital :		Freehold Property	80,000
8,000, 8% Preference Shares		Plant and Machinery	69,000
of Rs. 10 each	80,000	Stock	75,000
12,000 Equity Shares of		Debtors	55,000
Rs. 10 each	1,20,000	Cash in hand	1,000
5% Debentures (secured		Profit & Loss A/c	1,19,000
on Freehold property)	50,000		
Income Tax	14,000		
Trade Creditors	85,000		
Bank Overdraft	50,000		
	3,99,000		3,99,000

- (a) The interest on debentures was paid upto 31st March, 2012.
- (b) Preference dividend was in arrears for two years and it was to be paid.

(c) The assets realised were as follows :

Freehold Property Rs. 1,50,000, Plant and Machinery Rs. 62,000, Stock Rs. 73,000, and Debtors Rs. 50,000.

(d) The expenses of liquidation amounted to Rs. 5,000 and liquidators remuneration was fixed at Rs. 1,500 plus 2% on all assets realised except cash.

(e) The creditors include the Preferential Creditors Which amounted to Rs. 5,000.

Prepare the Liquidators Final Statement of Account.

(B) The following was the Balance Sheet of Harshad Ltd. as on 31st March, 2014 : [10]

Liabilities	Rs.	Assets	Rs.
Share Capital :		Goodwill	1,00,000
10,000, 7% Cumulative Preference Shares of Rs. 100 each	10,00,000	Free-hold Property	20,00,000
3,00,000 Equity Shares of Rs. 10 each	30,00,000	Plant and Machinery	17,50,000
Share Premium A/c	4,50,000	Stock	2,00,000
Sundry Creditors	4,00,000	Debtors	1,50,000
		Preliminary Expenses	3,00,000
		Profit & Loss A/c	3,50,000
	48,50,000		48,50,000

The following scheme of reconstruction was approved and duly sanctioned :

- (a) Preference shares to be reduced to Rs. 70 per share.
- (b) Equity shares to be reduced to Rs. 9 per share.
- (c) Write off all intangible assets and share premium account.
- (d) Sundry creditors agreed to waive 20% of their claim.
- (e) Freehold property to be written down to Rs. 16,50,000

Give Journal entries and prepare a Revised Balance Sheet.

Or

The Balance Sheet of Manasi Ltd. as on 31st March, 2014 was as follows : [20]

Balance Sheet as on 31st March, 2014

Liabilities	Rs.	Assets	Rs.
Share Capital :		Land and Buildings	3,00,000
75,000 Equity Shares of		Plant and Machinery	2,00,000
Rs. 10 each	7,50,000	Trademark and Patents	1,20,000

6,000, 6% Cumulative Preference Shares of Rs. 100 each	6,00,000	Stock	80,000
5% Debentures of Rs. 100 each	2,00,000	Debtors	1,60,000
Bank Overdraft	60,000	Cash in hand	5,000
Creditors	1,50,000	Profit & Loss A/c	8,95,000
	17,60,000		17,60,000

It was decided to reconstruct the company and for this purpose Janhavi Ltd. was registered with a capital of Rs. 18,00,000 divided into 1,00,000 Equity Shares of Rs. 10 each and 8,000, 7% Preference Shares of Rs. 100 each to take over the business of Manasi Ltd.

The following are the main terms of the scheme :

- (a) The debentureholders of Manasi Ltd. agreed to accept 7% preference shares in the new company in exchange of their debentures.
- (b) The preference shareholders were to receive one, 7% preference share in Janhavi Ltd. for every two shares held by them.

- (c) The equity shareholders were to receive one equity share in New Company Rs. 5 paid up, for every three shares held by them in Manasi Ltd.

Janhavi Ltd. called up the balance of Rs. 5 on the shares issued to the shareholders of Manasi Ltd. Cost of Liquidation amounted to Rs. 2,500 which were paid by Janhavi Ltd.

You are required to give :

- (1) Realisation A/c, New Company A/c, Equity Shareholders A/c, Preference Shareholders A/c, Debentureholders A/c in the books of Manasi Ltd.
- (2) Opening Journal entries in the books of Janhavi Ltd. and Balance Sheet after reconstruction.

Total No. of Questions—5]

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[4763]-203

S.Y. B.Com. EXAMINATION, 2015

BUSINESS ECONOMICS (MACRO)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

(iii) Draw neat diagrams, wherever necessary.

1. Explain the scope and significance of Macro-economics. [16]

2. Explain the Fisher's Quantity Theory of Money. [16]

Or

Explain the process of Multiple Credit Creation by commercial banks.

What are the limitations on credit creation ? [16]

3. Answer in brief :

(a) Explain the circular flow of income with diagram. [8]

(b) Explain the various functions of money. [8]

P.T.O.

Or

- (a) Explain the principle of effective demand. [8]
- (b) Explain the Demand-Pull Inflation. [8]
4. Explain Dr. Dalton's "Principle of Maximum Social Advantages". [16]
5. Write short notes on (any two) : [16]
- (a) Phases of Trade Cycle;
- (b) Determinants of Consumption Function;
- (c) Marginal Efficiency of Capital;
- (d) Philip's curve.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
- (iii) आवश्यक तेथे सुबक आकृत्या काढा.
- (iv) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. समग्रलक्षी अर्थशास्त्राची व्याप्ती आणि महत्व स्पष्ट करा. [16]

2. फिशर यांचा 'चलणसंख्यामान' सिद्धांत स्पष्ट करा. [16]

किंवा

व्यापारी बैकांची पतनिर्मित प्रक्रिया स्पष्ट करा. पतनिर्मितीवरील मर्यादा काय आहेत ?

3. थोडक्यात उत्तरे द्या :

(अ) उत्पन्नाच्या चक्राकार प्रवाहाचे आकृतीसह स्पष्टीकरण करा. [8]

(ब) पैशाची विविध कार्ये स्पष्ट करा. [8]

किंवा

(अ) प्रभावी मागणीचे तत्व स्पष्ट करा. [8]

(ब) मागणी ताण निर्मित चलन विस्तार स्पष्ट करा. [8]

4. डॉ. डाल्टन यांचे 'महत्तम सामाजिक लाभ तत्व' विशद करा. [16]

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

(अ) व्यापारचक्राच्या अवस्था;

(ब) उपभोग फलन ठरविणारे घटक;

(क) भांडवलाची सीमान्त कार्यक्षमता;

(ड) फिलीप्स वक्र.

Total No. of Questions—5]

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S.Y. B.Com. EXAMINATION, 2015

PRINCIPLES AND FUNCTIONS OF MANAGEMENT

(Business Management)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What is management ? Describe in detail the various managerial levels. [16]

2. Distinguish between Taylor's Scientific Management Approach and Fayol's Administrative Management Approach. [16]

Or

(a) What is Decision-making ? Explain the various steps in Decision-making. [8]

(b) Define Recruitment. Discuss the various sources of recruitment. [8]

P.T.O.

3. (a) What is direction ? Explain the various principles of direction. [8]

(b) Explain Fredrick Herzberg's motivation hygiene theory. [8]

Or

(a) State the barriers to communication. [8]

(b) Discuss the various techniques of co-ordination. [8]

4. What is Social Responsibility ? Describe the various social responsibilities of business. [16]

5. Write short notes on (any two) : [16]

(a) Modern Indian Economic Thoughts of Mahatma Gandhi;

(b) Essential qualities of a Leadership;

(c) Steps in the process of control;

(d) Managerial skills.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. व्यवस्थापन म्हणजे काय ? व्यवस्थापनाच्या विविध पातळ्या किंवा स्तर सविस्तर स्पष्ट करा. [16]

2. 'टेलर' यांचा 'शास्त्रीय व्यवस्थापन' दृष्टीकोन आणि 'फेयोल' यांचा 'प्रशासकीय व्यवस्थापन' दृष्टीकोन यामधील फरक स्पष्ट करा. [16]

किंवा

- (अ) निर्णय घेणे म्हणजे काय ? निर्णय प्रक्रियेतील विविध पायऱ्या (टप्पे) स्पष्ट करा. [8]
- (ब) भरतीची व्याख्या लिहा. भरतीच्या विविध मार्गाची चर्चा करा. [8]
3. (अ) निर्देशन म्हणजे काय ? निर्देशनाची विविध तत्वे स्पष्ट करा. [8]
- (ब) 'फ्रेडरिक हर्झबर्ग' यांनी मांडलेला 'आरोग्यविषयक अभिप्रेरणा सिद्धांत' स्पष्ट करा. [8]

किंवा

- (अ) संदेशवहनातील अडथळे सांगा. [8]
- (ब) समन्वयाच्या विविध तंत्राची चर्चा करा. [8]
4. सामाजिक जबाबदारी म्हणजे काय ? व्यवसायाच्या विविध सामाजिक जबाबदाऱ्या स्पष्ट करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

[16]

(अ) महात्मा गांधी यांचे आधुनिक भारतीय आर्थिक विचार;

(ब) नेतृत्वाचे आवश्यक गुण;

(क) नियंत्रण प्रक्रियेतील पायऱ्या

(ड) व्यवस्थापकीय कौशल्य.

Total No. of Questions—4]

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[4763]-205

S.Y. B.Com. EXAMINATION, 2015

ELEMENTS OF COMPANY LAW

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) *All* questions carry equal marks.

1. Define “Company”. State the characteristics of a company. Explain the special privilege to private company as per Companies Act. [16]

2. What is prospectus ? State the contents of prospectus. Explain the effects of mis-statement in prospectus. [16]

Or

What is share allotment ? Explain the conditions and procedure of share allotment. [16]

P.T.O.

3. (a) Explain the statutory provisions regarding the appointment of Directors. [8]

(b) Distinguish between Managing Director and Director. [8]

Or

(a) Explain the statutory provisions regarding compromise and arrangement. [8]

(b) Explain the procedure of voluntary winding up by members. [8]

4. State the importance of Annual General Meeting of a company. Explain the secretarial duties relating to Annual General Meeting. [16]

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

(a) Directors Identification Number (DIN);

(b) Reconstruction and Amalgamation;

(c) Duties of Liquidator of a Company.

(d) Minority Protection.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.
(ii) सर्व प्रश्नांना समान गुण आहेत.
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. “कंपनी” व्याख्या द्या. कंपनीची वैशिष्ट्ये सांगा. कंपनी कायद्यानुसार खाजगी कंपनीला मिळणाऱ्या विशेष सवलती स्पष्ट करा. [16]
2. माहितीपत्रक म्हणजे काय ? माहितीपत्रकातील मजकूर सांगा. माहितीपत्रकातील असत्य विधानाचे परिणाम स्पष्ट करा. [16]

किंवा

- भाग वाटप म्हणजे काय ? भाग वाटपाच्या अटी आणि कार्यपद्धती स्पष्ट करा. [16]
3. (अ) कंपनीच्या संचालकांची नेमणूक करण्याबाबतच्या कंपनी कायद्यातील तरतूदी स्पष्ट करा. [8]
- (ब) व्यवस्था संचालक आणि संचालक यातील फरक स्पष्ट करा. [8]

किंवा

- (अ) तडजोड आणि व्यवस्थे संबंधीच्या कायदेशीर तरतूदी स्पष्ट करा. [8]
- (ब) सभासदांद्वारे करण्यात येणाऱ्या ऐच्छिक समाप्तीकरणाची कार्यपद्धती स्पष्ट करा. [8]

4. कं॒पनीच्या वार्षिक सर्वसाधारण सभेचे महत्व सांगा. वार्षिक सर्वसाधारण सभेसंबंधी चिटणीसाची कार्यपद्धती स्पष्ट करा. [16]

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

(अ) संचालक ओळख क्रमांक (DIN)

(ब) पूर्णरचना व एकत्रीकरण;

(क) कंपनी निस्तारकाची कर्तव्ये;

(ड) अल्पसंख्याकांचे हितरक्षण.

Total No. of Questions—5]

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[4763]-206

S.Y. B.Com. EXAMINATION, 2015

BUSINESS ADMINISTRATION

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All questions are compulsory.*

(ii) *Figures to the right indicate full marks.*

1. Define Organisation. Explain the characteristics of Organisation. [16]

2. Discuss the concept of promotion. Explain the stages of business promotion. [16]

Or

Define joint venture. Explain the advantages and disadvantages of joint venture. [16]

3. (a) Explain the characteristics of Business Objectives. [8]

(b) State the process of company formation in India. [8]

P.T.O.

Or

- (a) Explain the objectives of quality circle. [8]
- (b) Explain the role of Government in prevention of Industrial Sickness. [8]
4. Define Globalization. Explain the features and disadvantages of Globalization. [16]
5. Write short notes on (any four) : [16]
- (a) Types of Co-operative Societies;
- (b) Productivity;
- (c) ISO-9000
- (d) Privatization
- (e) Legal Environment
- (f) Location of Plant.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
- (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. 'संघटनेची' व्याख्या लिहा. संघटनाची वैशिष्ट्ये लिहा. [16]

2. 'व्यवसाय संवर्धनाची' चर्चा करा. व्यवसाय संवर्धनाचे विविध टप्पे स्पष्ट करा. [16]

किंवा

'संयुक्त साहस' व्याख्या सांगा. संयुक्त साहसचे फायदे व तोटे स्पष्ट करा. [16]

3. (अ) व्यवसायाच्या उद्दिष्टांची वैशिष्ट्ये स्पष्ट करा. [8]

(ब) भारतामधील "परदेशी प्रमंडळ" स्थापनेची कार्यपद्धती लिहा. [8]

किंवा

(अ) 'गुणवत्ता वर्तुळ'चे उद्देश स्पष्ट करा. [8]

(ब) औद्योगिक आजारपणासंदर्भातील उपाययोजनाबाबत शासनाची भूमिका स्पष्ट करा. [8]

4. जागतिकीकरणाची व्याख्या लिहा. जागतिकीकरणाची वैशिष्ट्ये व तोटे स्पष्ट करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही चार) : [16]

(अ) सहकारी संस्थांचे प्रकार;

(ब) उत्पादकता;

(क) आय.एस.ओ. 9000;

(ड) खाजगीकरण;

(इ) कायदेशीर पर्यावरण;

(फ) कारखान्याच्या स्थानाची निवड.

Total No. of Questions—5]

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S.Y. B.Com. EXAMINATION, 2015

BANKING AND FINANCE

Special Paper I

(Indian Banking System)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Explain in detail the structure of Banking System in India. [16]

2. Explain the arguments for and against Nationalisation of Banks in India. [16]

Or

Explain the progress and performance of Private Sector Banks in India. [16]

3. (a) State the functions of State Co-operative Banks. [8]

(b) State the recommendations of Narsimham Committee II (1998). [8]

P.T.O.

Or

- (a) State the performance of Regional Rural Banks. [8]
- (b) State the functions of Primary Credit Co-operative Societies. [8]
4. Explain in detail the functions of Reserve Bank of India. [16]
5. Write short notes on (any two) : [16]
- (a) Urban Co-operative Banks;
- (b) Scheduled and Non-scheduled Banks;
- (c) Non-Performing Assets (NPA);
- (d) Principles of Co-operation.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.
- (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भारतातील बँक व्यवसाय प्रणालीची संरचना सविस्तर स्पष्ट करा. [16]
2. भारतातील बँकांच्या राष्ट्रीयीकरणाच्या बाजूने व विरोधी बाजूने युक्तिवाद स्पष्ट करा. [16]

किंवा

- भारतातील खाजगी बँकांची प्रगती आणि कामगिरी स्पष्ट करा. [16]

3. (अ) राज्य सहकारी बँकांची कार्ये सांगा. [8]
(ब) नरसिंहम् समिति II (1998) च्या शिफारशी सांगा. [8]

किंवा

- (अ) प्रादेशिक ग्रामीण बँकांची कामगिरी सांगा. [8]
(ब) प्राथमिक कृषी पतसंस्थांची कार्ये सांगा. [8]
4. भारतीय रिझर्व्ह बँकेची कार्ये सविस्तर स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
(अ) नागरी सहकारी बँका;
(ब) अनुसूचित व बिगर अनुसूचित बँका;
(क) निष्क्रिय मालमत्ता (N.P.A.);
(ड) सहकाराची तत्वे.

Total No. of Questions—5]

[Total No. of Printed Pages—3

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[4763]-208

**S.Y. B.Com. EXAMINATION, 2015
BUSINESS LAWS AND PRACTICES**

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Explain the powers and duties of officers of “State Marketing Board” under the Maharashtra Agricultural Produce Marketing (Development and Regulation) Act, 1963. [16]

2. Define Co-operative Society. Explain its features under the Maharashtra Co-operative Societies Act, 1960. [16]

Or

State the objectives of the Multi-State Co-operative Societies Act, 2002. Explain the powers and functions of Chief Executive under the Act. [16]

P.T.O.

3. (a) Describe the procedure of Fire Insurance. [8]

(b) Explain the importance of Insurance. [8]

Or

(a) Explain the terms of Marine Insurance Policy. [8]

(b) Procedure of receiving amount of Insurance claim. [8]

4. Explain the objectives of Life Insurance Corporation. State its constitution and powers. [16]

5. Write short notes on (any two) : [16]

(a) Insurance and wager;

(b) Surrender value;

(c) Features of Marine Insurance;

(d) Measurement of Insurable value.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

1. महाराष्ट्र कृषी उत्पन्न बाजार समिती (विकास व विनियमन) कायदा, 1963 अन्वये राज्य खरेदी विक्री मंडळाच्या अधिकाऱ्याचे अधिकार आणि कर्तव्ये स्पष्ट करा. [16]

2. सहकारी संस्थेची व्याख्या सांगा. महाराष्ट्र सरकारी संख्या कायदा, 1960 अंतर्गत सरकारी संस्थेची वैशिष्ट्ये स्पष्ट करा. [16]

किंवा

बहु-राज्य सहकारी संस्था कायदा, 2002 ची उद्दिष्ट्ये सांगा. या कायद्यांतर्गत मुख्य कार्यकारी अधिकाऱ्याचे अधिकार व कार्ये स्पष्ट करा. [16]

3. (अ) अग्निविमा उतरविण्याची कार्यपद्धती सांगा. [8]
(ब) विम्याचे महत्व विशद करा. [8]

किंवा

- (अ) सागरी विमा योजना प्रकारातील अटी सांगा. [8]
(ब) विम्याचे पैसे मिळविण्याची कार्यपद्धती. [8]

4. जीवन विमा निगमाची उद्दिष्ट्ये स्पष्ट करा. तिची संहिता आणि अधिकार सांगा. [16]

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

- (अ) विमा आणि वैजर
(ब) समर्पण मूल्य
(क) सागरी विम्याचे वैशिष्ट्ये
(ड) विमामूल्याचा मापदंड.

Total No. of Questions—5]

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[4763]-209

S.Y. B.Com. EXAMINATION, 2015
CO-OPERATION AND RURAL DEVELOPMENT
Special Paper I
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All questions are compulsory.*

(ii) *Figures to the right indicate full marks.*

1. Define the term Co-operation and explain the nature and scope of Co-operation. [16]

2. Explain the growth and progress of Multi-state Co-operative Societies. [16]

Or

Explain the role of Co-operative movement in Rural Development. [16]

3. (a) Explain the need of Multi-state Co-operative Societies Act. [8]
- (b) Explain the effects of Globalization on Rural Development. [8]

P.T.O.

Or

- (a) Explain the progress of Housing Co-operative Societies in India. [8]
- (b) Explain the importance of 'Panchayat Raj System'. [8]
4. Explain the thought and work of 'Dr. Dhananjayrao Gadgil about Rural Development'. [16]
5. Write short notes on (any two) : [16]
- (a) Objectives of Rural Development;
- (b) Structure of Panchayat Raj;
- (c) Concept of People's participation in Rural Development;
- (d) Globalization and Rural Development.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. सहकाराची व्याख्या सांगून सहकाराचे स्वरूप व व्याप्ती स्पष्ट करा. [16]

2. बहु-राज्य सहकारी संस्थांची वृद्धी आणि प्रगती स्पष्ट करा. [16]

किंवा

ग्रामीण विकासात सहकारी चळवळीचे योगदान स्पष्ट करा. [16]

3. (अ) बहु-राज्य सहकारी संस्था कायद्याची गरज स्पष्ट करा. [8]
(ब) जागतिकीकरणाचे ग्रामीण विकासावरील परिणाम स्पष्ट करा. [8]

किंवा

- (अ) भारतातील गृहनिर्माण सहकारी संस्थांची प्रगती स्पष्ट करा. [8]
(ब) पंचायत राज पद्धतीचे महत्त्व स्पष्ट करा. [8]
4. डॉ. धनंजयराव गाडगीळ यांचे ग्रामीण विकासाबाबतचे विचार आणि कार्य स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
(अ) ग्रामीण विकासाची उद्दिष्ट्ये;
(ब) पंचायत राज पद्धतीची रचना;
(क) ग्रामीण विकासातील लोक सहभागाची संकल्पना;
(ड) जागतिकीकरण आणि ग्रामीण विकास.

Total No. of Questions—5]

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[4763]-210

S.Y. B.Com. EXAMINATION, 2015

COST AND WORKS ACCOUNTING

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

(iii) Use of calculator is allowed.

1. (A) Fill in the blanks : [5]

(i) Cost Accounting is based on.....Figures.

(ii) An item of cost that is direct for one business may be.....for another business.

(iii) Re-ordering level = Maximum consumption ×

(iv) Store Ledger is maintained in the.....

(v) In Taylor's differential piece rate system.....
piece rates are set for each job.

P.T.O.

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

- (i) The scope of Cost Accounting includes cost ascertainment, cost presentation and cost control.
- (ii) Fixed cost per unit decreases with rise in output and increases with fall in output.
- (iii) Workers are remunerated according to time under piece wage system.
- (iv) Personnel department is responsible for computation and payment of wages of workers.
- (v) Job evaluation and job analysis are the same.

2. State and explain the main differences between Financial Accounting and Cost Accounting. [15]

Or

What is Cost ? Explain the classification of cost in detail. [15]

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

- (i) Centralised Store;
- (ii) Weighted Average Price Method;

- (iii) Inventory Ratios;
- (iv) Piece Rate System;
- (v) Labour Turnover.

4. (A) The accounts of Z Manufacturing Company for the year ended 31st December, 2010 show the following :

Particulars	Amount
	Rs.
Factory Office Salaries	6,500
General Office Salaries	12,600
Carriage Outward	4,300
Carriage on Purchases	7,150
Bad Debts	6,500
Repairs of Plant, Machinery and Tools	4,450
Rent, Rates, Taxes and Insurance :	
Factory	8,500
Office	2,000

Sales	4,61,100
Stock of Materials :	
1st Jan., 2010	62,800
31st Dec. 2010	48,000
Income Tax	500
Materials Purchased	1,85,000
Travelling Expenses	2,100
Traveller's Salaries and Commission	7,700
Productive Wages	1,26,000
Depreciation :	
Plant, Machinery and Tools	6,500
Furniture	300
Directors' Fees	6,000
Gas and Water :	
Factory	1,200
Office	400

Manager's salary ($\frac{3}{4}$ Factory and $\frac{1}{4}$ office)	10,000
General Expenses	3,400
Dividend	1,000

Prepare a Cost-sheet of Z Manufacturing Company. [15]

- (B) On the basis of the following information, calculate the earnings of A and B under Taylor's Differential Piece-Rate System.

Standard production : 8 units per hour

Normal time rate : Re. 0.40 per hour

Differentials to be applied :

80% of piece-rate below standard

120% of piece-rate at or above standard.

In a nine-hour day, A produces 60 units and B produces 80 units. [5]

5. (A) The following transactions occur in the purchase and issue of a material :

Jan. 2 Purchased 4,000 units @ Rs. 4.00 per unit

Jan. 20 Purchased 500 units @ Rs. 5.00 per unit

Feb. 5 Issued 2,000 units

Feb. 10 Purchased 6,000 units @ Rs. 6.00 per unit

Feb. 12 Issued 4,000 units

March 2 Issued 1,000 units

March 5 Issued 2,000 units

March 15 Purchased 4,500 units @ Rs. 5.50 per unit

March 20 Issued 3,000 units

From the above, prepare the Stores Ledger Account by adopting FIFO method of charging material issued. [10]

- (B) Calculate the material turnover ratio for the year 2010 from the following information and determine which of the two materials is most fast moving : [10]

Particulars	Material X	Material Y
	Rs.	Rs.
Material in hand on 1-1-2010	75,000	2,62,500
Material in hand on 31-12-2010	45,000	1,87,500
Material purchased during the year	5,70,000	3,75,000

Or

Calculate the total earnings of the worker under Halsey and Rowan plans.

Standard Time : 10 hours

Hourly Rate Rs. 2

Time Taken 6 hours.

Total No. of Questions—5]

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[4763]-211

S.Y. B.Com. EXAMINATION, 2015

BUSINESS STATISTICS-I

Special Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) Attempt *All* questions.

(ii) Figures to the right indicate full marks.

(iii) Use of calculator and statistical tables is allowed.

1. (A) Attempt any *four* of the following : [2 each]

(a) For the given data, Mean = 160, Mode = 157 and S.D. = 50, find Karl Pearson's coefficient of skewness.

(b) If

$$\mu'_1 = 5, \quad \mu'_2 = 30,$$

calculate variance.

(c) Define Additive model from time series.

P.T.O.

(d) State whether each of the following statements given below is True or False :

(i) The partial correlation coefficient lies between 0 and 1.

(ii) For a positive in skewed distribution, mean, median and mode are equal.

(e) Give any *two* real life situations for multiple regression.

(f) What do you mean by an extrapolation ?

(B) Attempt any *two* of the following : [6 each]

(a) Calculate trend values of 3-yearly period of moving average from the following time series :

Year	Profit (000)
2000	242
2001	250
2002	252
2003	249

2004	253
2005	255
2006	251
2007	257
2008	260
2009	265
2010	262

- (b) Determine an initial basic feasible solution to the following transportation problem by using North-West Corner method. Also find corresponding cost of transportation.

Source				Availability
	D ₁	D ₂	D ₃	
O ₁	16	19	12	14
O ₂	22	13	19	16
O ₃	14	28	8	12
Requirement	10	15	17	

- (c) The first four raw moments of a frequency distribution are $-0.11, 0.89, -0.11, 2.33$ respectively. Comment on the nature of Skewness and Kurtosis.

2. Attempt any *two* of the following : [8 each]

- (a) If

$$C(x) = x^3 - 9x^2 + 85x + 10$$

is the manufacturer's total cost equation, find :

- (i) the average cost
 - (ii) the average variable cost
 - (iii) the average fixed cost
 - (iv) the marginal average cost
- (b) (i) The following is the information on employment and education :

Employed graduates = 286

Unemployed graduates = 48

Employed ungraduates = 450

Unemployed ungraduates = 216

Compute the coefficient association between the attributes employment and education and comment on it.

(ii) Obtain dual of the following linear programming problem :

$$\text{Minimize } z = 30x_1 + 20x_2$$

Subject to :

$$20x_1 + 30x_2 \geq 100$$

$$40x_1 + 70x_2 \geq 200$$

$$x_1, x_2 \geq 0$$

(c) Using Lagrange's Interpolation formula to find the value of Y when X = 2.

X	Y
1	4
3	12
4	19

3. Attempt any *two* of the following : [8 each]

(a) Using simplex method, solve the following L.P.P. :

$$\text{Maximize } z = 10x_1 + 5x_2$$

Subject to :

$$4x_1 + 5x_2 \leq 100$$

$$5x_1 + 2x_2 \leq 80$$

$$x_1, x_2 \geq 0$$

(b) Given the following information :

$$\bar{x}_1 = 170, \quad , \quad ,$$

$$\sigma_1 = 2.4, \quad \sigma_2 = 2.7, \quad \sigma_3 = 2.7,$$

$$r_{12} = 0.28, \quad r_{13} = 0.49, \quad r_{23} = 0.51,$$

Obtain the equation of least square plane of x_1 on x_2 and x_3 . Also estimate x_1 when $x_2 = 161$ and $x_3 = 169$.

(c) Find initial basic feasible solution of the following transportation problem using VAM. Transportation cost per unit from different

origins to destinations is given (in rupees) :

Origins	Destination				Availability
	I	II	III	IV	
I	7	10	14	8	30
II	7	11	12	6	40
III	5	8	15	9	30
Requirement	20	20	25	30	

4. Attempt any *two* of the following : [8 each]

(a) From the following information calculate G.F.R. and T.F.R.

Female Age Group	No. of Female ('000)	No. of Births
15—19	32	800
20—24	30	3420
25—29	28	4200
30—34	25	2860
35—39	22	1920
40—44	20	600
45—49	10	10

- (b) The following is the annual premium charged by insurance company for a policy of Rs. 1000 :

Age	Annual Premium
20	23
25	26
30	30
35	35
40	42

Using Newton's forward difference formula for interpolation, estimate premium for 26 years.

- (c) (I) Define time series. Give any *two* time series from business. State the *four* components of time series.
- (II) Define the terms :
- (i) Dichotomy class
 - (ii) Order of class
 - (iii) Exponential smoothing
 - (iv) Autoregressive Model.

5. Attempt any *two* of the following : [6 each]

(a) Estimate trend by fitting straight line equation to the following time series :

Year	Sales ('000)
1993	35
1994	56
1995	79
1996	80
1997	40

Also obtain the trend value of sales for the year 2000.

(b) Solve the minimal assignment problem whose effectiveness matrix is :

	1	2	3	4
I	2	3	4	5
II	4	5	6	7
III	7	8	9	8
IV	3	5	8	4

(c) Compute the CDR and STDR for two populations A and B taking population B as standard population :

Age Group	A		B	
	Population	Deaths	Population	Deaths
0—10	15,000	300	10,000	280
10—30	30,000	600	25,000	400
Above 30	20,000	800	15,000	750

Total No. of Questions—5]

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S.Y. B.Com EXAMINATION, 2015

BUSINESS ENTREPRENEURSHIP

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Define the term Entrepreneur. Explain need, importance and functions of Entrepreneur. [16]

2. What is creativity ? Explain process and tools of creativity. [16]

Or

What is social responsibility ? What are the social responsibility towards stockholders, investors ? [16]

3. (a) State the remedies of entrepreneurship development in India. [8]

(b) State problems in business process outsourcing. [8]

P.T.O.

Or

- (a) Distinguish between Individual Entrepreneurship and Group Entrepreneurship. [8]
- (b) Discuss the advantages of Self-help Group. [8]
4. What is Service Industry ? Disction between Service Industry, Trading and Manufacturing Industries. [16]
5. Write short notes on (any two) : [16]
- (a) Sources of Innovation;
- (b) Social and cultural problems in Entrepreneurship development;
- (c) Kakinada Experiments
- (d) Types of franchising.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. 'उद्योजकता' या संस्थेची व्याख्या द्या. उद्योजकता यांची गरज, महत्व आणि कार्ये स्पष्ट करा. [16]

2. निर्मितीक्षमता म्हणजे काय ? निर्मितीक्षमतेची प्रक्रिया आणि घटक स्पष्ट करा. [16]

किंवा

सामाजिक जबाबदारी म्हणजे काय ? भागधारक, गुंतवणुकदार यांच्या प्रती असलेल्या सामाजिक जबाबदारी कोणत्या ? [16]

3. (अ) भारतात उद्योजकतेच्या विकास व्हावा यासाठीचे उपाय सांगा. [8]
(ब) बाह्यस्रोताचे व्यवसायिक प्रक्रियेतील समस्या. [8]

किंवा

- (अ) वैयक्तीक उद्योजकता आणि सांघिक उद्योजकता यातील फरक सांगा. [8]
(ब) स्वयं सहाय्यता गटाचे फायदे सांगा. [8]
4. 'सेवा उद्योग' म्हणजे काय ? सेवा उद्योग, व्यापार उद्योग, आणि उत्पादन उद्योग यातील फरक स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
(अ) नवनिर्मितीचे स्रोत;
(ब) उद्योजकता विकासात येणारे सांस्कृतिक आणि सामाजिक अडथळे स्पष्ट करा.
(क) काकिनाडा प्रयोग.
(ड) व्यवसायाधिकाराचे प्रकार.

Total No. of Questions—5]

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[4763]-213

S.Y. B.Com. EXAMINATION, 2015

MARKETING MANAGEMENT

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What is Marketing Manager ? Explain the role of marketing manager. [16]

2. Define Marketing Mix. Explain the factors of marketing mix. [16]

Or

What is Consumer Movement ? Explain the role of Consumer Guidance Society in India. [16]

3. (a) Explain the marketing strategies for services. [8]

(b) Explain the difference between agricultural product marketing and manufactured product marketing. [8]

P.T.O.

Or

- (a) Explain "Promotion as a component in Marketing Communication." [8]
- (b) Explain the principles of CRM. [8]
4. What is CRM ? Explain the process of building customer relationship. [16]
5. Write short notes on (any two) : [16]
- (a) Features of Agricultural Marketing;
- (b) Features of Services;
- (c) Importance of CRM;
- (d) Scope of Ethics in Marketing.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. विपणन व्यवस्थापक म्हणजे काय ? विपणन व्यवस्थापकाची भूमिका स्पष्ट करा. [16]
2. विपणन मिश्रची व्याख्या द्या. विपणन मिश्रचे घटक सविस्तर स्पष्ट करा. [16]

किंवा

ग्राहक चळवळ म्हणजे काय ? भारतातील ग्राहक मार्गदर्शन संस्थेची भूमिका स्पष्ट करा. [16]

3. (अ) सेवांच्या विपणनासाठीचे डावपेच स्पष्ट करा. [8]
(ब) शेतीमालाचे विपणन आणि उत्पादित वस्तूच्या विपणनातील फरक स्पष्ट करा. [8]

किंवा

- (अ) “विक्रय वृद्धी विपणन संज्ञापनाचा एक घटक” स्पष्ट करा. [8]
(ब) ग्राहक संबंध व्यवस्थापनाची तत्वे स्पष्ट करा. [8]

4. ग्राहक संबंध व्यवस्थापन म्हणजे काय ? ग्राहक संबंध निर्माण करण्याची प्रक्रिया स्पष्ट करा. [16]

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

- (अ) शेतीमाल विपणनाची वैशिष्ट्ये;
(ब) सेवांची वैशिष्ट्ये;
(क) ग्राहक संबंध व्यवस्थापनाचे महत्व;
(ड) नितितत्वांची विपणनातील व्याप्ती.

Total No. of Questions—5]

[Total No. of Printed Pages—3

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[4763]-214

S.Y. B.Com. EXAMINATION, 2015
ECONOMICS
Special Paper I
(Agricultural and Industrial Economics)
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What is Agricultural Economics ? Explain the nature and scope of Agricultural Economics. [16]

2. What is Agricultural Marketing ? Explain the defects of Agricultural marketing. [16]

Or

What is optimum firm ? Explain the factors determining the optimum size of firm. [16]

3. (a) Explain the causes of low productivity in Agriculture. [8]
- (b) Explain the factors affecting the industrial location. [8]

P.T.O.

Or

- (a) Explain the effect of subsidies on agricultural prices. [8]
- (b) Explain the role of industrialization in economic development. [8]
4. What is Industrial Productivity ? Explain the problem in measurement of Industrial Productivity. [16]
5. Write short notes on (any two) : [16]
- (a) Institutional sources of Agricultural Finance;
- (b) Remedies on drawbacks of the Agricultural marketing;
- (c) Alfred Weber's theory of Industrial Location.
- (d) Importance of Industrial Economics.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. कृषी अर्थशास्त्र म्हणजे काय ? कृषी अर्थशास्त्राचे स्वरूप व व्याप्ती स्पष्ट करा. [16]

2. शेतमाल विक्रीव्यवस्था म्हणजे काय ? शेतमाल विक्रीव्यवस्थेतील दोष स्पष्ट करा. [16]

किंवा

पर्याप्त उद्योगसंस्था म्हणजे काय ? उद्योगसंस्थेचे पर्याप्त आकारमान ठरविणारे घटक स्पष्ट करा. [16]

3. (अ) शेतीची उत्पादकता कमी असण्याची कारणे स्पष्ट करा. [8]

(ब) औद्योगिक स्थान-निश्चितीवर परिणाम करणारे घटक स्पष्ट करा. [8]

किंवा

(अ) शेतमाल किंमतीवरील अनुदानाचे परिणाम स्पष्ट करा. [8]

(ब) आर्थिक विकासातील औद्योगिकीकरणाची भूमिका स्पष्ट करा. [8]

4. औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकता मापनातील समस्या स्पष्ट करा. [16]

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

(अ) कृषी वित्तपुरवठ्याचे संस्थात्मक स्रोत;

(ब) शेतमाल विक्रीव्यवस्थेतील दोषांवरील उपाय;

(क) औद्योगिक स्थान-निश्चितीचा अल्फ्रेड वेबरचा सिद्धांत;

(ड) औद्योगिक अर्थशास्त्राचे महत्व.

Total No. of Questions—5]

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[4763]-215

**S.Y. B.Com. EXAMINATION, 2015
DEFENCE BUDGETING, FINANCE
AND MANAGEMENT**

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Discuss role of private sector in India's defence production. [16]

2. Explain relations between war and economy. [16]

Or

Highlight on the limitations and challenges to defence management. [16]

3. (a) Determinants of defence expenditure. [8]

(b) Discuss the effects of war on economy. [8]

Or

(a) Explain the methods of war finance. [8]

(b) Explain objectives of peacetime economy. [8]

P.T.O.

4. Analyse trends in India's defence spending since 1990's. [16]

5. Write short notes on (any two) : [16]

(a) Mobilization of resources for defence;

(b) Advantages of zero budget;

(c) War potential;

(d) Role of foreign collaboration.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. भारताच्या संरक्षण उत्पादनातील खाजगी उद्योगधंद्यानी निभावलेल्या भूमिकेबाबत चर्चा करा. [16]

2. युद्ध आणि अर्थव्यवस्था यातील संबंध स्पष्ट करा. [16]

किंवा

संरक्षण व्यवस्थापनाची आव्हाने आणि मर्यादा यावर प्रकाशझोत टाका. [16]

3. (अ) संरक्षणखर्च निर्धारित करणारे घटक. [8]
(ब) युद्धाचे अर्थव्यवस्थेवर होणारे परिणाम याबाबत चर्चा करा. [8]

किंवा

- (अ) युद्धनिधी उभारण्याच्या विविध पद्धती स्पष्ट करा. [8]
(ब) युद्धकालीन अर्थव्यवस्थेची उद्दिष्टे स्पष्ट करा. [8]
4. 1990 नंतरच्या भारताच्या संरक्षण खर्चाच्या ट्रेण्ड्स (कल) बाबत विश्लेषण करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
(अ) संरक्षणासाठी साधनसंपत्तीची गतिमानता;
(ब) शून्यआधारीत अर्थसंकल्पाचे लाभ;
(क) युद्ध क्षमता;
(ड) परकीय सहकार्याची भूमिका.

Total No. of Questions—5]

[Total No. of Printed Pages—3

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[4763]-216

S.Y. B.Com. EXAMINATION, 2015
INSURANCE, TRANSPORT AND TOURISM

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Evaluate the marketing policy of General Insurance Business in India. [16]

2. Describe the organisational structure of Life Insurance Business. [16]

Or

Explain the working of Insurance Regulatory Development Authority (IRDA). [16]

3. (a) State the scope of General Insurance in India. [8]

(b) Explain the basic principle of Insurance. [8]

P.T.O.

Or

- (a) Explain the essentials of Tour Planning. [8]
- (b) State the significance of Tourist Accommodation. [8]
4. What do you know about Tour-Operator ? Describe in detail the responsibilities of Tour Operator. [16]
5. Answer the following questions (any two) : [16]
- (a) State the various types of Tourists.
- (b) Write a note on Historical Tourism;
- (c) Impact of Tourism on Social Aspect. Explain.
- (d) Explain the Pre-Tour Activity.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. भारतातील सर्वसाधारण विमा व्यवसायाच्या विपणन पॉलिसीचे मूल्यमापन करा. [16]
2. आयुर्विमा व्यवसायाची संघटनात्मक रचना विशद करा. [16]

किंवा

विमा नियमनात्मक विकास अधिकाराची (IRDA चा) कामगिरी स्पष्ट करा. [16]

3. (अ) भारतातील सर्वसाधारण विम्याची व्यक्ती सांगा. [8]
(ब) विम्याची मूळतत्त्वे स्पष्ट करा. [8]

किंवा

- (अ) यात्रा-नियोजनाच्या आवश्यक बाबी स्पष्ट करा. [8]
(ब) पर्यटक-निवासव्यवस्थेचे महत्व. [8]
4. यात्रा-आयोजक याबद्दल आपण काय जाणता ? यात्रा-आयोजकाच्या जबाबदाऱ्या सविस्तर विशद करा. [16]
5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [16]
(अ) पर्यटकांचे (Tourists) असलेले विविध प्रकार सांगा.
(ब) ऐतिहासिक पर्यटन यावर टिप लिहा.
(क) सामाजिक क्षेत्रावर पर्यटनाचा पडलेला प्रभाव स्पष्ट करा.
(ड) यात्रे-पूर्वेच्या (Pre-Tour) बाबी/गोष्टी स्पष्ट करा.

Total No. of Questions—5]

[Total No. of Printed Pages—4

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[4763]-217

S.Y. B.Com. EXAMINATION, 2015

COMPUTER APPLICATION

Paper I

(Visual Basic)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

(iii) Neat diagram must be drawn wherever necessary.

1. (A) Answer the following questions (any *four*) : [8]

(1) What is Constant ?

(2) Define Expression.

(3) What do you mean by Array ?

(4) What is Event ? List any *two* events used in V.B.

(5) What is Status Bar ?

P.T.O.

(B) Give the output of the following section of code
(any *two*) : [8]

(1) Dim str as string

Dim i as string

Private sub command_click()

str = "Visual Basic"

i = len (str)

Print i

End sub

(2) Dim sum, no as integer

Private sub command_click()

sum = 0

for no = 1 to 10

sum = sum + no

Next

Print sum

End sub

(3) Dim i as integer

i = 1

Do while i < = 10

Print i

i = i + 1

loop

2. Attempt any *two* of the following : [16]

(i) Explain in detail the use and working of progress bar in V.B.

(ii) Explain the steps to connect with access database using ADODC control.

(iii) Write a short note on menu in V.B.

3. (A) Write the purpose and syntax of the following (any *four*) : [8]

(i) Time()

(ii) Len()

(iii) Right()

(iv) Message box()

(v) Replace()

(B) Write properties and methods of the following (any *two*) : [8]

(i) Combo Box

(ii) Picture Box

(iii) Text Box

4. Attempt any *two* of the following : [16]

(i) Explain For Loop with example.

(ii) Explain Data Report Facility in V.B.

(iii) Explain the different data types in V.B.

5. Attempt any *two* of the following : [16]

(i) Design a V.B. form to calculate total, percentage and grade. Display six text boxes for reading marks of six subjects and a total, percentage and grade button. Write a program to calculate total, percentage and grade.

(ii) Explain file open, save, print, color Dialog box in V.B.

(iii) Explain any *four* numeric functions in V.B.

Total No. of Questions—3]

[Total No. of Printed Pages—2

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[4763]-218

S.Y. B.Com. EXAMINATION, 2015

(Vocational Course)

COMPUTER APPLICATIONS

Paper III

(Theory)

(RDBMS)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) Draw a neat labelled diagram wherever necessary.

(ii) Figures to the right indicate full marks.

1. Explain the following terms with syntax and example
(any four) : [12]

(a) Alter Table

(b) Delete

(c) Max()

(d) LTrim()

(e) Order By Clause.

P.T.O.

2. Explain the following with examples (any *four*) : [12]

(a) Arithmetic Operators

(b) DDL

(c) Unique Constraint

(d) Like Operator

(e) Subquery.

3. Attempt the following (any *four*) : [16]

(a) What is E-R Model ? Explain in brief key elements of E-R Model.

(b) Explain with example the following building blocks of computer based databases :

Field, Record, File, Database.

(c) Write a short note on PL/SQL.

(d) What is Normalisation ? Explain in brief.

(e) Write a note on RDBMS.

Total No. of Questions—3]

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S.Y. B.Com. EXAMINATION, 2015

(Vocational Course)

ADVERTISING, SALES PROMOTION AND

SALES MANAGEMENT

Paper III

(Advertising and Media Planning)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What do you mean by Service Advertising ? Explain the elements of Advertising Copy for Print Media. [12]

Or

What do you mean by Media Planning ? Discuss the factors to be considered in Selecting Advertising Media. [12]

P.T.O.

2. State and explain the different methods of evaluating advertising effectiveness. [12]

Or

What are the career prospects in the field of advertising ? [12]

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

- (a) Branding
- (b) Media Frequency
- (c) Advertising Strategies
- (d) Internet Advertising.

Total No. of Questions—4]

[Total No. of Printed Pages—3

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[4763]-220

S.Y. B.Com. EXAMINATION, 2015

(Vocational Course)

TAX PROCEDURE AND PRACTICES

Paper III

(Income Tax)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Answer the following questions in **20** words each (any *five*) : [10]

(i) Explain Gross Total Income under Income Tax ?

(ii) Who is called senior citizen and super senior citizen ?

(iii) What is meant by cultivation of land personally ?

(iv) When 'An Individual' and 'Company called as non-resident' ?

(v) What is meant by CII under Income Tax Act ?

P.T.O.

(vi) What is IInd Appeal ? Which authority is called IInd Appellate Authority ?

(vii) Explain 'Previous year' and 'Assessment year'.

(viii) What is meant by 'Rectification' ?

2. Answer in **50** words each (any *two*) : [8]

(i) How is the long term capital gain computed ?

(ii) What is meant by block of assets ?

(iii) Is it compulsory to file Income Tax Returns ? Enumerate due dates for submission of returns ?

(iv) Who and when is liable to pay Advance Tax under Income Tax Act ?

3. Answer in **150** words each (any *two*) : [10]

(i) What is meant by H.R.A. ? Who and when can claim exemption of H.R.A. ?

(ii) What is meant by short-term capital gain and long-term capital gain ? How is it computed ?

(iii) What is meant by income from other sources ?

(iv) What is 'Revision' ? What are the types of revisions ?

4. Enumerate and discuss various kinds of assessments ? What are the provisions and time limits for completion of assessments ? [12]

Or

Compute total income and tax payable by Mr. Rambhau for A.Y. 2014-15 from the following details :

- (i) Basic Salary ₹ 40,000 p.m.
- (ii) D.A. @ 30% of Basic Salary
- (iii) Employers contribution to P.F. 87,360. He contributes equal amount.
- (iv) He has let out house property received rent ₹ 15,000 p.m., Municipal Value ₹ 1,00,000 paid Municipal Tax ₹ 10,000.
- (v) He has fixed deposits in bank received interest ₹ 50,000, Dividend from Indian Co. ₹ 8,000.

He paid LIC premium ₹ 10,000, Education fees for 3 children ₹ 50,000, ₹ 30,000 and ₹ 20,000 respectively.

Total No. of Questions—2]

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S.Y. B.Com. EXAMINATION, 2015

(Vocational Course)

COMPUTER APPLICATIONS

Paper IV

(Theory)

(Software Engineering)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) Draw a neat-labelled diagram wherever necessary.

(ii) Figures to the right indicate full marks.

1. Answer the following (any four) : [20]

- (a) What is Data Flow Diagram ? State which symbols are used for DFD.
- (b) Explain Waterfall Model in detail.
- (c) Explain the types of Fact Finding Techniques.
- (d) Explain the concept of Decision tree with example.
- (e) What is a System ? What are the elements of System ?

P.T.O.

2. Write short notes on (any *four*) :

[20]

- (a) Input Design
- (b) Software Engineering
- (c) Structured English
- (d) System Analysis and Design
- (e) Data Dictionary.

Total No. of Questions—3]

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S.Y. B.Com. EXAMINATION, 2015

(Vocational Course)

ADVERTISING, SALES PROMOTION AND SALES

MANAGEMENT

Paper IV

(Personal Selling and Salesmanship)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Define 'Personal Selling'. Explain advantages and limitations of personal selling. [12]

Or

Write notes on : [12]

(i) Elements of Marketing Mix (any *one*).

(ii) Types of Salespersons.

P.T.O.

2. Write in detail process of selling. [12]

Or

Write notes on : [12]

(i) Types of customers (any *six*).

(ii) AIDA model of selling.

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

(i) Sales Manual

(ii) Problems in Selling

(iii) Types of Markets

(iv) Rational Buying Motives.

Total No. of Questions—4]

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S.Y. B.Com. EXAMINATION, 2015

(Vocational Course)

TAX PROCEDURE AND PRACTICES

Paper IV

(Wealth Tax, Service Tax and Central Excise)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Answer in 20 words each (any five) : [10]

- (1) On what Excise Duty is charged ? Define “Excisable Goods”.
- (2) Write down the constitutional validity for “Central Excise” and “State Excise”.
- (3) Who is “customer” and who is “service provider” under Service Tax Act ?
- (4) What is the incidence of Service Tax ?

P.T.O.

- (5) What do you mean by “Valuation of Assets” under W.T. ?
- (6) Whose wealth is chargeable and whose wealth is not chargeable under Wealth Tax ?
- (7) What do you mean by classification of Goods under CETA 1985 ?

2. Answer in **50** words each (any *two*) : [8]

- (a) Give the difference between Central Excise, Customs, Sales Tax and Octroi under Central Excise Duty Act.
- (b) Write note on HSN *or* “Special Economic Zone” under Excise Law.
- (c) How is the tax liability determined under Service Tax Act and Rule ?
- (d) Write down the “Return” procedure under W.T. Act and Rule.

3. (A) Answer in **150** words each (any *two*) : [10]

- (i) Write down the framework and an overview of CETA 1985 in brief.
- (ii) Write the “Payment” procedure under Service Tax Act.

(iii) State the “Deemed Assets” under Section 4 of W.T. Act.

(iv) Which assets are taxable u/s 2(ea)(i), 2(ea)(iii), 2(ea)(v), 2(ea)(vi) of W.T. Act. Also write down the specific exceptions under these sections.

4. Answer in **500** words on (any *one*) : [12]

(a) Write down the basic procedure of Export under Bond and Cenvat Credit procedure under Central Excise Act.

(b) State the Assessment Procedure and Return procedure under Service Tax Act and Rule, 1994.