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**[4763]-301**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS REGULATORY FRAMEWORK (M. LAW)**

**(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 'Acceptance of Proposal' ? Explain in detail the legal rules for 'Acceptance of Proposal'. [16]
2. Define the terms 'Conditions' and 'Warranties'. Explain in detail the implied conditions and warranties. [16]

*Or*

What do you mean by 'Contract of Bailment' ? Explain the rights and duties of Bailor. [16]

P.T.O.

3. (A) Explain in detail the salient features of Consumer Protection Act, 1986. [8]

(B) Explain the rights and responsibilities of Patentee. [8]

*Or*

(A) Explain the objectives and activities of World Intellectual Property Organisation (WIPO). [8]

(B) What is 'Copyrights' ? State the characteristics of copyrights and rights of copyright holders. [8]

4. What is 'Negotiable Instruments' ? Explain the essentials of Promissory Note, Bill of Exchange and Cheque. [16]

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

(a) Powers and Duties of Arbitrator

(b) Digital Signature

(c) Importance of E-commerce

(d) Consumer Protection Councils.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. 'प्रस्तावाची स्विकृती' म्हणजे काय ? प्रस्ताव स्विकृतीचे कायदेशिर नियम सविस्तर स्पष्ट करा. [16]

2. 'प्रमुख अटी' व 'दुय्यम अटी' या संकल्पनेच्या व्याख्या द्या. गृहित प्रमुख अटी व गृहित दुय्यम अटी सविस्तर स्पष्ट करा. [16]

किंवा

'निक्षेपाचा करार' म्हणजे काय ? निक्षेपदात्याचे अधिकार आणि कर्तव्ये स्पष्ट करा. [16]

3. (अ) ग्राहक संरक्षण कायद्या, 1986ची वैशिष्टे सविस्तर स्पष्ट करा. [8]

(ब) पेटंटधारकाला मिळणारे अधिकार आणि जबाबदाऱ्या स्पष्ट करा. [8]

किंवा

(अ) जागतिक बौद्धिक संपदा संघटनेची उद्दिष्टे व कार्यक्रम (क्रिया) स्पष्ट करा. [8]

(ब) 'लेखाधिकार' (कॉपीराईट) म्हणजे काय ? कॉपीराईटची वैशिष्टे आणि कॉपीराईट-धारकाचे अधिकार सांगा. [8]

4. 'चलनक्षम दस्तऐवज' म्हणजे काय ? वचनचिठ्ठी, हुंडी आणि धनादेशाच्या आवश्यक बाबी स्पष्ट करा. [16]

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

(अ) लवादाचे अधिकार व कर्तव्ये

(ब) डिजिटल सिग्नेचर

(क) ई-कॉमर्सचे महत्व

(ड) ग्राहक संरक्षण परिषदा.

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**[4763]-302**

**T.Y. B.Com. EXAMINATION, 2015**

**ADVANCED 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) Answer in **one** sentence only (any *five*) :** [10]

(i) Excess of assets over liabilities means what ?

(ii) Give the formula to calculate 'Liquid Ratio'.

(iii) Accounting Standard-19 stands for what ?

(iv) What is period of Indemnity ?

(v) What is meant by 'Non-Performing Assets' ?

(vi) Name the parties of Fire Insurance Contract.

(vii) In Farm Accounting which expenses are transferred to  
General Profit and Loss A/c ?

P.T.O.

- (b) Write short notes on (any *two*) : [14]
- (i) Accounting Standard No. 7
- (ii) Difference between Financial Accounting and Management Accounting
- (iii) Departmental Accounts
- (iv) Short Sales
- (v) Contingent Liabilities.

2. The following is the Trial Balance of Modern Bank Ltd. as on 31st March, 2014 : [14]

**Trial Balance**

<b>Particulars</b>	<b>Debit</b> (Rs.)	<b>Credit</b> (Rs.)
Premises Less Depreciation	3,70,000	—
Money at call and short notice	4,30,000	—
Furniture Less Depreciation	60,000	—
Depreciation on Bank's Assets	22,000	—
Non-Banking assets acquired in settlement of claims	40,000	—
Cash in hand	6,00,000	—
Cash at Bank	5,00,000	—
Investments	7,00,000	—

Loans, Cash Credit and Overdrafts	25,30,000	—
Interest on Deposits and Borrowings	4,00,000	—
Audit fees	9,000	—
Salaries and Allowances to Staff	81,000	—
Director's fees	8,000	—
Postage and Telegrams	2,700	—
Printing and Stationery	7,400	—
Other Expenditure	4,900	—
Issued and Subscribed Capital 12,000 shares of Rs. 100 each fully paid	—	12,00,000
Statutory Reserve	—	2,40,000
Deposits	—	25,00,000
Provident Fund	—	2,70,000
Borrowings from Maharaja Bank Ltd.	—	5,10,000
Unclaimed Dividend	—	8,000
Commission and Exchange	—	75,000
Profit on Sale of Non-Banking Assets	—	2,400
Profit & Loss A/c as on 1-4-2013	—	2,24,600
Interest and Discount	—	7,35,000
	57,65,000	57,65,000

**Adjustments :**

- (1) The Authorised Capital of the bank consists of 15,000 shares of Rs. 100 each.
- (2) Provide Rs. 20,000 for Bad and Doubtful Debts.
- (3) Bills for collection amounted to Rs. 2,10,000.
- (4) Acceptances, Endorsements and other obligations amounted to Rs. 1,04,000.
- (5) Provide Rs. 3,000 for Rebate on Bills discounted.
- (6) Provide Rs. 21,000 for taxation.
- (7) Postage stamps of Rs. 320 and stationery of Rs. 1,400 was in hand on 31st March 2014.

Prepare Profit and Loss A/c for the year ended 31st March, 2014 and Balance Sheet as on that date as per the Banking Regulation Act.

*Or*

M/s Asha Manufacturing Co. Ltd. is insured under a loss of profit policy insurance for Rs. 1,26,000. They close their books of accounts on 31st December every year. An unexpected fire damaged their



premises considerably on 1st July, 2013. Information available from records is as follows :

	Rs.
Turnover during the year ending 30-6-2013	14,40,000
Turnover during the year ending 31-12-2012	12,00,000
Turnover from 1st July 13 to 30th Sept. 13	60,000
Turnover in the corresponding period of 2012	3,60,000
Standing charges for the year ending 31st Dec. 2012	72,000
Net Profit during the year ending 31st Dec. 2012	48,000

It has been ascertained that the business has consistently shown increase of 25% in turnover in the months preceding the date of fire over corresponding period of the previous year.

Show the amount of claim. [14]

3. (a) Zodic Company Ltd. submits the following details regarding one of their 6% Investment for the year 2013-14 :

Opening balance on 1-4-2013, face value Rs. 60,000 at Rs. 56,000.

The following purchases and sales were made out of these investments during the year ended 31-3-2014 :

**Purchases on :**

- (1) 1-8-2013 Face Value Rs. 10,000 at Rs. 101 cum-interest.
- (2) 1-11-2013 Face Value Rs. 15,000 at 103 ex-interest.

**Sales on :**

(1) 1-9-2013 Face Value Rs. 10,000 at Rs. 104 cum-interest.

(2) 1-2-2014 Face Value Rs. 20,000 at 103 ex-interest.

The interest is payable on 1st January and 1st July every year.

Write up Investment Account as on 31st March, 2014. Investments on 31-3-2014 are to be valued at cost by First-in First-out Method. [8]

- (b) M/s Maharaja Traders, Pune has a branch at Satara. The goods are invoiced to branch so as to show a profit of 30% on Invoice price, under strict instructions of selling goods only at invoice price. The following are the particulars relating to branch :

<b>Particulars</b>	<b>Rs.</b>
Stock on 1-1-2013 (Invoice Price)	12,000
Debtors on 1-1-2013	6,200
Goods sent to Branch (at invoice price)	
during the year	35,000
Goods returned by Branch (at invoice price)	1,000

Credit Sales made during the year		21,000
Cash Sales made during the year		20,000
Goods returned by customers		600
Cash from Debtors		19,000
Discount allowed to Debtors		300
Allowances made to Debtors		200
Bad Debts during the year		600

Cheques sent to Branch for :

Salaries	3,300	
Rent and Rates	<u>2,000</u>	5,300

Shortage of goods at branch 400

Ascertain the profit or loss made by the branch by preparing :

- (1) Branch Stock A/c
- (2) Branch Debtors A/c
- (3) Branch Expenses A/c and
- (4) Branch Adjustments A/c. [14]

4. The following is the Trial Balance of ABC Farms Ltd. as on 31st March, 2014 :

**Trial Balance as on 31-3-2014**

<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
	(Rs.)	(Rs.)
Issued Capital	—	4,00,000
Land and Building at cost	5,00,000	—
6% Debentures	—	2,00,000
P & L A/c (Balance on 1-4-2013)	—	20,000
<b>Opening Stock :</b>		
Growing crops, wheat, fertilisers	20,000	—
Livestock—sheep	40,000	—
Feed for Livestock	4,000	—
Farm Machinery		
(Original Cost Rs. 80,000)	36,000	—
Salaries and Wages (Manager)	12,000	—
Salaries and Wages (Farm Workers)	16,000	—
Farmhouse Expenses	6,000	—
Allowances to Managers for Staff-meals	9,600	—

Crop expenses : seeds and fertilisers	12,000	—
Livestock—Purchases	20,000	—
Livestock—Maintenance (Food-stuff)	24,000	—
Repairs to Farm Machinery	1,600	—
<b>Repairs and Maintenance of Building :</b>		
Barns etc. (for crops)	800	—
Sheep yard	1,200	—
Hand tools and equipments	4,000	—
Office Expenses	6,000	—
Mortgage Interest (on debentures)	12,000	—
Sale of Livestock	—	76,000
Sale of Wheat and Straw	—	1,04,000
Director's Fees	4,000	—
Sundry Debtors	20,000	—
Sundry Creditors	—	4,000
Manager's Personal A/c	—	2,000
Bank Balance	56,800	—
	8,06,000	8,06,000

**Additional Information :**

- (1) The manager is entitled to free residence (except as below) and to a commission of 10% on profit made by livestock section after charging such commission. He is chargeable with 1/3rd of Farmhouse Expenses, balance being charged to Crop A/c.
- (2) Livestock section is to bear 10% Manager's Salary and Staff meals and 25% of other Farmhouse expenses of common type.
- (3) Depreciation of Farm Machinery @ 10% of Original Cost is to be charged.
- (4) **Closing Stock :**

	Rs.
Growing crops, wheat, fertilisers	32,000
Livestock	60,000
Feed for livestock	2,000
Hand Tools and equipments	800

- (5) Office expenses, Director's fees and Debenture interest are not to be allocated.

(6) Rs. 8,000 worth of food-stuff grown in the farm was used for feeding the Livestock.

(7) Directors propose 10% Dividend on Shares.

Prepare Crop A/c, Livestock A/c, P & L A/c for the year ended 31st March, 2014 and Balance Sheet as on that date. [20]

*Or*

Shree Vijay keeps his books under Single Entry System. He gives you the following information relating to the year ending 31st March, 2014 :

**Summary of Bank Transactions**

<b>Dr.</b>		<b>Cr.</b>	
<b>Particulars</b>	<b>Rs.</b>	<b>Particulars</b>	<b>Rs.</b>
To Balance at Bank	4,350	By Drawing	7,520
To Sundry Debtors	38,400	By Trade Creditors	27,100
To Bills Receivable		By Bills Payable	9,300
Realised	12,000	By Wages	12,000
To Commission		By Salaries	6,500
Received	1,500	By Rent & Taxes	4,400
To Cash Sales	8,600	By Insurance	800
To Balance c/d	3,350	By Carriage Inward	250
		By Advertising	330
	68,200		68,200

<b>Particulars of Other Assets &amp; Liabilities</b>	<b>31st March 2013 (Rs.)</b>	<b>31st March 2014 (Rs.)</b>
Stock in Hand	18,700	23,400
Debtors	12,000	14,000
Creditors	9,000	1,500
Bills Receivable	4,000	5,000
Bills Payable	1,000	200
Outstanding Salaries	600	1,200
Office Furniture	600	600
Office Building	12,000	12,000

A provision of Rs. 1,450 is required for doubtful debts on debtors and depreciation @ 5% is to be charged on Furniture and Building. There are outstanding wages Rs. 3,000. Insurance has been prepaid to the extent of Rs. 250. Legal expenses are outstanding to the extent of Rs. 700.

You are required to prepare Total Debtors A/c, Total Creditors A/c, Total Bills Receivable A/c. Bills Payable A/c, Trading & Profit and Loss A/c for the year ending 31st March, 2014 and Balance Sheet as on 31st March, 2014. [20]



Total No. of Questions—5]

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**[4763]-303**

**T.Y. B.Com. EXAMINATION, 2015**

**ECONOMICS**

**(Indian and Global Economic Development)**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

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

**1. Compare the Indian Economy with Developed Economies with respect to :** [16]

(1) **Agriculture**

(2) **Industry and**

(3) **Service sector.**

**2. Explain the broad features of Industrial Policy, 1991.** [16]

P.T.O.

*Or*

Explain the causes of Rural Indebtedness in India and discuss the measures for the elimination of Indebtedness. [16]

**3.** (A) State the failures of Indian Planning. [8]

(B) Explain the concept of Human Development Index. [8]

*Or*

(A) State the role of Infrastructure in economic development. [8]

(B) Explain the objectives of European Union. [8]

**4.** What is disequilibrium in Balance of Payments ? What are its causes ?  
Explain the measures used to correct it. [16]

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

(a) Arguments for Privatisation

(b) Directional change in India's Export

(c) Progress of SAARC

(d) Functions of IMF.

(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. भारतीय अर्थव्यवस्थेची विकसित अर्थव्यवस्थांशी पुढील मुद्द्याच्या आधारे तुलना करा : [16]

(1) शेती

(2) उद्योग आणि

(3) सेवा क्षेत्र.

2. 1991च्या औद्योगिक धोरणाची ठळक वैशिष्ट्ये स्पष्ट करा. [16]

किंवा

भारतातील ग्रामीण कर्जबाजारीपणाची कारणे स्पष्ट करा आणि ग्रामीण कर्जबाजारीपणा कमी करण्यासाठीच्या उपाययोजनांची चर्चा करा. [16]

3. (अ) भारतीय नियोजनाचे अपयश सांगा. [8]

(ब) मानव विकास निर्देशांक संकल्पना स्पष्ट करा. [8]

किंवा

(अ) आर्थिक विकासातील पायाभूत सुविधांची भूमिका सांगा. [8]

(ब) युरोपिय संघाची उद्दीष्ट्ये स्पष्ट करा. [8]

4. व्यवहारतोलातील असमतोल म्हणजे काय ? त्याची कारणे कोणती आहेत ? तो दुरुस्त करण्यासाठी योजण्यात येणारे उपाय स्पष्ट करा. [16]

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

- (अ) खाजगीकरणाच्या बाजूने यूक्तीवाद
- (ब) भारताच्या निर्यातीतील दिशात्मक बदल
- (क) सार्कची प्रगती
- (ड) आंतरराष्ट्रीय नाणेनिधीची कार्ये.

Total No. of Questions—5]

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**[4763]-304**

**T.Y. B.Com. EXAMINATION, 2015**

**ECONOMICS**

**(International Economics)**

**(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 diagrams wherever necessary.

1. Explain in detail the role of International Trade in economic growth. [16]

2. Critically examine the Comparative Cost Advantage Theory of International Trade. [16]

*Or*

Explain in detail the arguments for and against Protection Trade Policy. [16]

P.T.O.

3. (A) Explain the merits and demerits of Flexible Exchange Rate. [8]  
(B) Explain the structure of Foreign Exchange Market. [8]

*Or*

- (A) Explain the concepts of Balance of Trade and Balance of Payments. [8]  
(B) Explain briefly the role of Multi-national Corporations. [8]
4. Explain in detail India's Foreign Trade Policy since 1991. [16]
5. Write short notes on (any *two*) : [16]  
(i) Purchasing Power Parity Theory  
(ii) Gross Barter Terms of Trade  
(iii) SAARC  
(iv) International Labour Migration.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) आवश्यक तेथे आकृत्या काढा.

(iv) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

1. आंतरराष्ट्रीय व्यापाराची आर्थिक विकासातील भूमिका सविस्तर स्पष्ट करा. [16]

2. आंतरराष्ट्रीय व्यापाराच्या तुलनात्मक खर्च-लाभ सिद्धांताचे टिकात्मक परिक्षण करा. [16]

किंवा

संरक्षित व्यापार धोरणाच्या बाजूने आणि विरोधी युक्तीवाद सविस्तर स्पष्ट करा. [16]

3. (अ) बदलत्या विनीमय दराचे गुण-दोष स्पष्ट करा. [8]

(ब) विदेशी विनीमय बाजाराचे स्वरूप स्पष्ट करा. [8]

किंवा

(अ) व्यापारतोल आणि व्यवहारतोल संकल्पना स्पष्ट करा. [8]

(ब) बहुराष्ट्रीय महामंडळाची भूमिका थोडक्यात स्पष्ट करा. [8]

4. 1991 नंतरच्या भारताच्या विदेशी व्यापारविषयक धोरणाचे सविस्तर विश्लेषण करा. [16]

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

(i) खरेदी शक्ती समता सिद्धांत

(ii) स्थूल विनीमय व्यापारशर्ती

(iii) SAARC

(iv) श्रमिकांचे आंतरराष्ट्रीय स्थलांतर.

Total No. of Questions—5]

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**[4763]-305**

**T.Y. B.Com. EXAMINATION, 2015**

**AUDITING AND TAXATION**

**(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.** What is Vouching ? What special points should be considered while doing the vouching of “Wages” and “Credit Sales” ? [16]

*Or*

Explain the qualification, disqualification and appointment of Company Auditor’s Provisions under Company Act.

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

(a) Audit Programme

(b) Tax Audit

(c) Internal Audit

P.T.O.



- (d) Types of Audit Report
- (e) Difference between verification and valuation of assets
- (f) Auditing in an EDP environment.

3. Define the following terms : [8]

- (a) Agricultural Income
- (b) Assessment Year
- (c) Income
- (d) Short term capital gain.

*Or*

Mr. Manoj owns two houses which he occupied for his own residence. He submits the following particulars in respect of the houses for the financial year 2013-2014 :

Particulars	House No. 1	House No. 2
	₹	₹
Municipal Valuation	1,00,000	50,000
Fair Rent	1,20,000	65,000
Standard Rent	1,00,000	66,000
Repairs	15,000	16,000
Insurance	9,000	8,000

Municipal Tax (% of Municipal Value)	10%	10%
Interest on Loan for Construction	1,05,800	5,000
Date of Completion of Construction	31st Aug. 2012	31st Aug. 2007
Date of borrowing the loans	1st July, 2006	1st Nov. 2005
Interest on Loan for Pre-construction period	50,000	—

As a Tax Consultant compute the Income from house property of Mr. Manoj for the Assessment Year 2014-15.

4. (A) Mr. Pawar Vinod is employed in Telco Ltd., Pune as an accountant. During the Financial Year 2013-14 he has received the following emoluments : [16]

- (1) Basic Salary ₹ 15,500 p.m.
- (2) Dearness Allowance 30% on basic salary.  
(Applicable for retirement benefits)
- (3) City compensatory Allowance ₹ 850 p.m.
- (4) Children education allowance ₹ 300 p.m.

(Mr. Pawar Vinod has two sons and one daughter)

- (5) House rent allowance ₹ 2,200 p.m.
- (6) He contributed ₹ 2,500 p.m. towards his recognised provident fund and an equal amount is contributed by the employer.
- (7) He has paid ₹ 2,500 as Professional Tax.
- (8) During the year the interest credited to his recognised Provident Fund A/c @ 12% p.a., amounted to ₹ 14,400.
- (9) He received ₹ 18,000 by way of re-imburement of the Hospital bill in respect of treatment of his wife.
- (10) He has taken a Life Insurance Policy of ₹ 1,00,000 in respect of his wife by paying an annual premium of ₹ 14,800.
- (11) He stays in rented house at Pune by paying rent ₹ 3,000 p.m.

You are required to compute the taxable income from salary of Mr. Pawar Vinod for A.Y. 2014-15.

(B) The following is the Profit & Loss A/c for the year ended on 31st March, 2014 furnished by Mrs. Ashwini Shelke : [8]

**Profit & Loss A/c**

<b>Dr.</b>		<b>Cr.</b>	
<b>Particulars</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
	₹		₹
To Salary	78,000	By Gross Profit	2,00,000
To Advertisement	8,000	By Sundry Receipts	8,400
To Fire Insurance	3,500	By Bad debts recovered	5,400
To Office Expenses	4,500	(Not allowed as deduction	
To Depreciation	15,800	earlier)	
To Income Tax	8,600	By Gifts from Father	25,000
To Bonus	12,800	By Interest on Bank	
To Sales Tax	4,500	Deposits	6,000
To Interest on Bank Loan	5,600		
To R.D.D.	3,500		
To Net Profit	1,00,000		
	2,44,800		2,44,800

**Other Informations :**

- (1) Salary includes ₹ 4,200 paid to Domestic Servant.
- (2) Advertisement includes ₹ 550 as expenditure incurred on it for selling household furniture.
- (3) Allowable depreciation as per Income Tax Act is ₹ 18,000.
- (4) Sales Tax includes ₹ 1,300 as penalty for late filing of returns.

You are required to compute taxable income from Business for A.Y. 2014-15 of Mrs. Ashwini Shelke.

5. Mr. Ravi is working as a Manager in Mylon Ltd., Pune. He has furnished the following details of his income for the year 2013-14 :

[16]

- (1) Basic Salary ₹ 50,000 p.m.
- (2) Dearness Allowance 60% of Basic Salary (considered for retirement benefits)
- (3) Commission ₹ 1,20,000.

- (4) Transport allowance (for journey between office and residence)  
₹ 15,800 p.a.
- (5) Education allowance ₹ 1,200 p.m. (He has one daughter and one son).
- (6) He received special allowance ₹ 50,000 during the year.
- (7) Personal medical bill of ₹ 25,000 was reimbursed by company.
- (8) He contributed to R.P.F. 14% of his basic salary and an equal amount is contributed by the employer.
- (9) The interest credited to R.P.F. A/c balance @ 8.5% p.a. was ₹ 67,500.
- (10) He has a house property in Mumbai. He has let out it at a monthly rent of ₹ 15,000 p.m. One month rent could not be received due to vacancy. He paid municipal tax ₹ 14,000 and ₹ 12,000 as fire insurance premium.
- (11) Income from Business ₹ 1,05,000.

- (12) Interest on Govt. Securities ₹ 15,000 and dividend on SBI Mutual Funds ₹ 17,300.
- (13) He received income from lottery (Net ₹ 21,000 and TDS at 30%).
- (14) He paid LIC Premium of ₹ 20,000 on his own policy.
- (15) He deposited ₹ 97,000 in P.P.F.
- (16) The company has deducted ₹ 5,000 p.m. as income tax from his salary.

Compute the “total taxable income” and “tax liability” of Mr. Ravi for A.Y. 2014-15.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) कॅल्क्युलेटरचा वापर करण्यास परवानगी आहे.

(iv) आवश्यक असल्यास इंग्रजी भाषेतील प्रश्नपत्रिका पहावी.

1. पावती परीक्षण म्हणजे काय ? “मजूरी” व “उधारीने केलेल्या विक्रीचे” पावती परीक्षण करतांना कोणते मुद्दे विचारात घ्याल ? [16]

**किंवा**

कंपनी अंकेक्षकाची पात्रता, अपात्रता आणि नेमणूक या संबंधी कंपनी कायद्यातील तरतूदी सांगा.

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

- (अ) अंकेक्षण कार्यक्रम
- (ब) कर अंकेक्षण
- (क) अंतर्गत अंकेक्षण
- (ड) अंकेक्षण अहवालाचे प्रकार
- (इ) मालमत्तेचे सत्यापन व मूल्यांकन यातील फरक
- (फ) विद्युतीय माहिती (आकडेवारी) प्रक्रियेतील अंकेक्षण.

3. खालील संकल्पना स्पष्ट करा : [8]

- (अ) शेती उत्पन्न
- (ब) करनिर्धारण वर्ष
- (क) उत्पन्न
- (ड) अल्पकालीन भांडवली नफा.



## किंवा

श्री मनोज यांची स्वतःच्या मालकीची दोन घरे आहेत. दोन्हीही घरे ते स्वतः राहण्यासाठी वापरतात. आर्थिक वर्ष 2013-2014 ची त्यांच्या घराचा उत्पन्नाची माहिती पुढीलप्रमाणे दिलेली आहे :

तपशिल	घर क्र. 1	घर क्र. 2
	₹	₹
नगरपालिका मूल्यांकन	1,00,000	50,000
वाजवी भाडे	1,20,000	65,000
प्रमाणित भाडे	1,00,000	66,000
दुरुस्ती खर्च	15,000	16,000
विमा हप्ता	9,000	8,000
नगरपालिका कर (% नगरपालिका मूल्यांकनावर)	10%	10%
घरबांधणी कर्जावरील व्याज	1,05,800	5,000
घरबांधणी पूर्णतेची तारीख	31 ऑगस्ट, 2012	31 ऑगस्ट, 2007
घरबांधणी कर्ज घेण्याची तारीख	1 जुलै, 2006	1 नोव्हें. 2005
घरबांधणी पूर्व कालावधीचे कर्जावरील व्याज	50,000	—

कर सल्लागार म्हणून श्री मनोज यांचे कर आकारणी वर्ष 2014-15 करीता घरापासूनचे

करपात्र उत्पन्न काढा.

4. (अ) श्री विनोद पवार हे टेलको लि. पुणे या कंपनीत हिशोबनिस या पदावर कार्यरत आहे. आर्थिक वर्ष 2013-14 मध्ये त्यांना खालील वेतन व वेतनेतर लाभ कंपनीकडून मिळालेले आहे :

[16]

- (1) मूल वेतन ₹ 15,500 द.म.
- (2) महगाई भत्ता मूल वेतनाच्या 30% (निवृत्ती लाभासाठी मान्य आहे)
- (3) शहर भरपाई भत्ता ₹ 850 द.म.
- (4) मुलासाठी शैक्षणिक भत्ता ₹ 300 द.म. (श्री विनोद पवार यांना दोन मुले व एक मुलगी आहे.)
- (5) घर भाडे भत्ता ₹ 2,200 द.म.
- (6) मान्यताप्राप्त भविष्य निर्वाह निधी मध्ये ₹ 2,500 द.म. अंशदान देतात व इतकेच अंशदान त्यांचा मालक जमा करतो.
- (7) त्यांनी ₹ 2,500 व्यवसाय कर भरला आहे.
- (8) सदरच्या वर्षात त्यांच्या मान्यताप्राप्त भविष्य निर्वाह निधीवर 12% दराने ₹ 14,400 व्याज जमा झाले आहे.
- (9) त्यांच्या पत्नीच्या वैद्यकीय उपचारासाठी केलेल्या खर्चाची ₹ 18,000 मालकाने प्रतिपूर्ती केली.
- (10) त्यांनी त्यांच्या पत्नीच्या नावावर ₹ 1,00,000 चा विमा घेतला असून त्याचा वार्षिक विमा हप्ता ₹ 14,800 भरला आहे.
- (11) ते पुणे येथे द.म. ₹ 3,000 भाड्याने घेतलेल्या घरात राहतात.

श्री विनोद पवार यांचे कर आकारणी वर्ष 2014-15 करिता वेतनापासूनचे करपात्र उत्पन्न काढा.

(ब) श्रीमती अश्विनी शेलके यांनी 31 मार्च, 2014 रोजी संपणाऱ्या आर्थिक वर्षाचे नफा-तोटा पत्रक खालील प्रमाणे सादर केले आहे : [8]

**नफा-तोटा पत्रक**

डे.

क्रे.

तपशिल	रक्कम	तपशिल	रक्कम
वेतन	78,000	ढोबळ नफा	2,00,000
जाहिरात	8,000	किरकोळ मिळकत	8,400
अग्नि विमा	3,500	बुडीत कर्ज वसूली	5,400
कार्यालय खर्च	4,500	(पूर्वी वजावटीस मान्य केलेली	
घसारा	15,800	नव्हती)	
प्राप्तीकर	8,600	वडिलाकडून भेट	25,000
बोनस	12,800	बँक ठेवीवरील व्याज	6,000
विक्रीकर	4,500		
बँक कर्जावरील व्याज	5,600		
बुडील कर्ज तरतूद	3,500		
निव्वल नफा	1,00,000		
	2,44,800		2,44,800

**इतर माहिती :**

(1) वेतनामध्ये घरगुती नोकरास दिलेल्या ₹ 4,200 वेतनाचा समावेश आहे.

(2) घरगुती फर्निचर विक्रीकरीता झालेला खर्च ₹ 550 हा जाहिरात खर्चात समाविष्ट आहे.

(3) आयकर कायदानुसार मान्य घसारा ₹ 18,000 आहे.

(4) विक्रीकर रक्कमेत विक्रीकर विवरणपत्र उशिरा दाखल केल्यामुळे झालेला व्हॉ ₹ 1,300 चा समावेश आहे.

श्रीमती अश्विनी शेळके यांचे कर आकारणी वर्ष 2014-15 करिता व्यवसायापासूनचे करपात्र उत्पन्न शोधा.

5. श्री रवी हे मायलॉन कं. लि., पुणे येथे व्यवस्थापक म्हणून कार्यरत आहे. 2013-14 या वर्षासाठी त्यांनी त्यांच्या उत्पन्नाविषयी माहिती पुढीलप्रमाणे दिलेली आहे : [16]

(1) मूल वेतन द.म. ₹ 50,000.

(2) महागाई भत्ता मूल वेतनाच्या 60% (निवृत्ती लाभासाठी धरला जातो).

(3) कमिशन ₹ 1,20,000.

(4) वाहतूक भत्ता वार्षिक ₹ 15,800 (कार्यालय ते निवासस्थान येण्याजाण्यासाठी).

(5) शैक्षणिक भत्ता द.म. ₹ 1,200 (श्री रवी यांना 1 मुलगा व 1 मुलगी आहे.)

(6) वर्षभरात त्यांना ₹ 50,000 विशेष भत्ता मिलाला.

- (7) वैयक्तिक वैद्यकीय खर्चाच्या भरपाई पोटी मालकाने ₹ 25,000 दिले आहे.
- (8) मान्यताप्राप्त भविष्य निर्वाह निधीसाठी मूल वेतनाच्या 14% अंशदान ते स्वतः भरतात व तितकीच रक्कम कंपनी मालकाने अंशदान दिले आहे.
- (9) मान्यताप्राप्त भविष्य निर्वाह निधीवर 8.5% दराने ₹ 67,500 इतके व्याज जमा झाले आहे.
- (10) मुंबई येथे त्यांचे एक घर आहे. त्यांने ते घर ₹ 15,000 दरमहा भाड्याने दिले आहे. ते घर एक महीना रिकामे असल्यामुळे भाडे मिळाले नाही. त्यांना त्या घरासाठी नगरपालिका कर ₹ 14,000 व अग्नि विमा हप्ता ₹ 12,000 भरला आहे.
- (11) व्यवसायापासून मिळालेले उत्पन्न ₹ 1,05,000.
- (12) सरकारी प्रतीभूर्तीवरील व्याज ₹ 15,000 व एस.बी.आय. म्युच्युअल फंडापासून मिळालेला लभांश ₹ 17,300.
- (13) त्यांना लॉटरीपासून निव्वळ उत्पन्न ₹ 21,000 मिलाले (उगमस्थानी कर कपात दर 30%).
- (14) त्यांनी स्वतःच्या आयुर्विमा हप्ताची रक्कम ₹ 20,000 भरली आहे.

(15) त्यांनी सार्वजनिक भविष्य निर्वाह निधीमध्ये ₹ 97,000 रक्कम जमा केली आहे.

(16) कंपनीने त्यांच्या वेतनातून दरमहा ₹ 5,000 प्राप्ती कर कपात केला आहे.

श्री रवी यांचे कर आकारणी वर्ष 2014-15 करीता एकूण करपात्र उत्पन्न व करदेयता काढा.

Total No. of Questions—5]

[Total No. of Printed Pages—3

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**[4763]-306**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS ADMINISTRATION**

**Paper II**

**(Human Resource Development and Marketing)**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

(ii) Figures to the right indicate full marks allotted to the question.

1. Define Human Resource Management. What are the functions of Human Resource Management ? [16]
2. What is selection of employees ? Describe the process of employee selection. [16]

*Or*

- (A) What are the essential qualities of a Marketing Manager ? [8]
- (B) What is branding ? What are the advantages of branding ? [8]

P.T.O.

3. (A) Define the term 'Advertising'. State the importance of advertising in modern business. [8]

(B) What are the factors affecting pricing decisions ? [8]

*Or*

(A) What are the techniques of sales promotion ? [8]

(B) What are the employment opportunities in advertising field ? [8]

4. What is marketing organisation ? What are different types of marketing organisation ? [16]

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

(a) Product Life Cycle

(b) Scope of Market Research

(c) Changing Consumer Behaviour

(d) Benefits and Limitations of Market Segmentation.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. मानवी संसाधन व्यवस्थापन म्हणजे काय ? मानवी संसाधन व्यवस्थापनाची कार्ये स्पष्ट करा. [16]



2. कर्मचारी निवड म्हणजे काय ? कर्मचारी निवड प्रक्रीया स्पष्ट करा. [16]

किंवा

(अ) विपणन व्यवस्थापकाचे गुण कोणते ते लिहा. [8]

(ब) मुद्रीकरण म्हणजे काय ? मुद्रीकरणाचे फायदे कोणते ? [8]

3. (अ) जाहिरात म्हणजे काय ? आधुनिक व्यवसायातील जाहिरातीचे महत्त्व स्पष्ट करा. [8]

(ब) किंमत निश्चितीकरणावर परिणाम करणारे घटक कोणते ? [8]

किंवा

(अ) विक्रयवृद्धीची तंत्रे कोणती ? [8]

(ब) जाहिरात क्षेत्रातील रोजगाराच्या संधी स्पष्ट करा. [8]

4. विपणन संघटन म्हणजे काय ? विपणन संघटनेचे प्रकार कोणते ? [16]

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

(अ) वस्तू जीवन चक्र

(ब) बाजारपेठ संशोधनाची व्याप्ती

(क) बदलणारी ग्राहक वर्तणूक

(ड) बाजारपेठ विभागीकरणाचे फायदे व तोटे.

Total No. of Questions—5]

[Total No. of Printed Pages—3

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**[4763]-307**

**T.Y. B.Com. EXAMINATION, 2015**

**BANKING AND FINANCE**

**Paper II**

**(Financial Markets and Institutions in India)**

**(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 Indian Financial System. [16]
2. Define Money Market. Explain the institutions and segments of Indian Money Market. [16]

*Or*

Explain in detail the working of Bombay Stock Exchange. [16]

P.T.O.

3. (A) Explain the working and progress of Venture Capital Finance Company. [8]

(B) State the progress of State Finance Corporations. [8]

*Or*

(A) State the progress of Housing Finance Companies. [8]

(B) State the progress of General Insurance Corporation of India. [8]

4. State in detail working and progress of Life Insurance Corporation of India. [16]

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

(a) Lease Finance Company

(b) Post Office Small Saving Schemes

(c) Industrial Finance Corporation of India

(d) Unit Trust of India.

(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 पहावी.

1. भारतीय वित्तीय प्रणालीची रचना सविस्तर स्पष्ट करा. [16]

2. नाणेबाजाराची व्याख्या द्या. भारतीय नाणेबाजारातील वित्तीय संस्था आणि उपबाजार सांगा. [16]

**किंवा**

- मुंबई रोखे बाजाराची कार्यपद्धती सविस्तर स्पष्ट करा. [16]
3. (अ) साहस भांडवल वित्तपुरवठा कंपन्यांची कार्यपद्धती आणि प्रगती सांगा. [8]  
(ब) राज्य वित्तपुरवठा मंडळांची प्रगती सांगा. [8]

**किंवा**

- (अ) गृहवित्त पुरवठा कंपन्यांची प्रगती स्पष्ट करा. [8]  
(ब) भारतीय सर्वसाधारण विमा महामंडळाची प्रगती सांगा. [8]
4. भारतीय जीवन विमा महामंडळाची कार्यपद्धती आणि प्रगती सविस्तर स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]  
(अ) भाडेपट्टा वित्तपुरवठा कंपनी  
(ब) पोस्ट ऑफिस अल्पबचत योजना  
(क) भारतीय औद्योगिक वित्तपुरवठा महामंडळ  
(ड) भारतीय युनिट ट्रस्ट.

Total No. of Questions—5]

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**[4763]-308**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS LAW AND PRACTICES**

**Paper II**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

(ii) Figures to the right indicate full marks.

1. State scope of Employees Provident Fund Act, 1952. Explain provisions of Employees Provident Fund Scheme. [16]
2. State the provisions regarding contribution as per the Employees State Insurance Act, 1948. [16]

*Or*

What is meant by Special Economic Zone ? State the privileges gets to the developers of the SEZ and units of the SEZ under Special Economic Zone Act, 2005. [16]

P.T.O.

3. (A) State the powers and duties of Director General and Registrar as per Competition Act, 2002. [8]
- (B) State the powers and functions of Securities Exchange Board of India (SEBI). [8]

*Or*

- (A) State the provisions for appointment of Advisory Board and Central Advisory Board under Minimum Wages Act, 1948. [8]
- (B) State the general duties of occupier of factory as per Factories Act, 1948. [8]
4. Explain the provisions relating to the health of the workers in the factories under the Factories Act, 1948. [16]
5. Write short notes on (any *two*) : [16]
- (a) Authorised deductions from the wages (Payment of Wages Act, 1936)
- (b) Realisation and Repatriation of Foreign Exchange (FEMA Act, 1999)
- (c) Composition and powers of Competition Commission (Competition Act, 2002)
- (d) Time period and medium for Payment of salary (Salary and Wages Act, 1936).

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. कर्मचारी भविष्य निर्वाह निधी व इतर तरतुदींचा कायदा, 1952 ची व्याप्ती सांगून कर्मचारी भविष्य निर्वाह निधी योजनेच्या महत्वाच्या तरतुदी सांगा. [16]
2. कर्मचारी राज्य विमा योजना कायदा, 1948 अन्वये आर्थिक सहभाग (Contribution) बाबतच्या तरतुदी सांगा. [16]

किंवा

विशेष आर्थिक क्षेत्र म्हणजे काय ? विशेष आर्थिक क्षेत्र कायदा, 2005 अन्वये विशेष आर्थिक क्षेत्र विकासकाला आणि विशेष आर्थिक क्षेत्रातील उद्योगांना (Units) मिळणाऱ्या सवलती सांगा. [16]

3. (अ) स्पर्धा कायदा, 2002 अन्वये डायरेक्टर जनरल आणि नोंदणी अधिकारी यांचे अधिकार व कर्तव्ये सांगा. [8]
- (ब) भारतीय प्रतीभूती आणि विनिमय केंद्राचे (सेबी) अधिकार व कार्ये सांगा. [8]

किंवा

- (अ) किमान वेतन कायदा, 1948 नुसार सल्लागार मंडळ व केंद्रीय सल्लागार मंडळ यांच्या नेमणूकीबाबतच्या तरतुदी सांगा. [8]
- (ब) कारखान्यांचा कायदा, 1948 नुसार कारखानामालकाची सर्वसाधारण कर्तव्ये सांगा. [8]

4. कारखाना कायदा, 1948 अन्वये कारखान्यातील कामगारांच्या आरोग्या बाबतच्या तरतुदी स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
- (अ) वेतनातून करता येणाऱ्या कपाती (वेतन देण्याबद्दलचा कायदा, 1936)
- (ब) परकिय चलन विकणे व स्वदेशात पाठविण्याबाबतच्या तरतुदी (फेमा कायदा, 1999)
- (क) स्पर्धा आयोगाची रचना व अधिकार (स्पर्धा कायदा, 2002)
- (ड) वेतन देण्याची कालावधी आणि माध्यम (वेतन व मजूरी कायदा, 1936)



Total No. of Questions—5]

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**[4763]-309**

**T.Y. B.Com. EXAMINATION, 2015**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Paper II**

**(Co-operative Management and Administration)**

**(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 meant by Co-operative Management ? Explain the objectives and functions of Co-operative Management. [16]
2. Define Decision-Making. State the importance of Decision-Making in Co-operative Management. [16]

*Or*

What is meant by Professionalisation of Management ? Enumerate the need and significance of Professionalisation of Management. [16]

P.T.O.

3. (A) Write a brief note on Co-operative Philosophy. [8]
- (B) State the problems of Co-operative Administration in Maharashtra. [8]

*Or*

- (A) Describe the characteristics of Financial Planning. [8]
- (B) Explain the responsibilities of Co-operative Auditor. [8]
4. Define Co-operative Audit. Explain in detail the different types of Co-operative Audit. [16]
5. Answer the following questions (any *two*) : [16]
- (i) Explain the need of Financial Control in Co-operatives.
- (ii) Explain the qualification and duties of Co-operative Auditor.
- (iii) Distinguish between Co-operative Finance and Corporate Finance.
- (iv) Explain the various sources of Finance to Co-operatives.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. सहकारी व्यवस्थापन म्हणजे काय ? सहकारी व्यवस्थापनाची उद्दिष्टे आणि कार्ये स्पष्ट करा. [16]
2. 'निर्णय क्षमतेची' व्याख्या सांगा. सहकारी व्यवस्थापनात निर्णय क्षमतेचे (निर्णय घेण्याची क्षमता) महत्व सांगा. [16]

किंवा

व्यवस्थापनाचे व्यावसायिकीकरण म्हणजे काय ? व्यवस्थापनाच्या व्यावसायिकीकरणाची गरज आणि महत्व विशद करा. [16]

3. (अ) सहकारी तत्वज्ञान यावर थोडक्यात टिप लिहा. [8]
- (ब) महाराष्ट्रातील सहकारी प्रशासनातील दोष सांगा. [8]

किंवा

- (अ) वित्तीय नियोजनाची वैशिष्ट्ये विशद करा. [8]
- (ब) सहकारी लेखापरीक्षकाच्या जबाबदाऱ्या स्पष्ट करा. [8]

4. सहकारी लेखापरीक्षणाची व्याख्या सांगा. सहकारी लेखापरीक्षणाचे विविध प्रकार सविस्तर स्पष्ट करा. [16]

5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) :

[16]

- (i) सहकारामध्ये वित्तिय नियंत्रणाची गरज स्पष्ट करा.
- (ii) सहकारी लेखापरिक्षकाची पात्रता आणि कर्तव्ये सांगा.
- (iii) सहकारी वित्त आणि कंपनी वित्त यातील फरक स्पष्ट करा.
- (iv) सहकाराचे विविध वित्तिय स्रोत (मार्ग) स्पष्ट करा.

Total No. of Questions—5]

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**[4763]-310**

**T.Y. B.Com. EXAMINATION, 2015**

**COST AND WORKS ACCOUNTING**

**Paper II**

**(Overheads and Methods of Costing)**

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

(1) Production overhead is different from the factory overhead.

(2) Job costing may be used where product of similar nature in large numbers are produced.

(3) Joint products are produced from the same raw materials.

P.T.O.

(4) The important difference between a job and contract is that of size.

(5) Service costing is a form of operations costing.

(B) Fill in the blanks : [5]

(1) Any expenditure over and above the.....cost is known as overhead.

(2) In job costing each job is treated as a separate..... .

(3) In process costing the output of one process become the.....of another process.

(4) A contract is generally of.....duration.

(5) In activity based costing system, cost.....is like a cost centre.

**2.** What is Activity Based Costing ? Explain the purposes and benefits of Activity Based Costing. [15]

*Or*

Define the term 'Service Costing'. Explain the applicability of service costing and important features of service costing. [15]

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

- (1) Behaviourwise classification of overheads
- (2) Escalation clause in contract costing
- (3) Joint product
- (4) Advantages of Job Costing
- (5) Under and over absorption of overheads.

4. (A) Telco Co. Ltd. Pune, has three Production Depts. viz. A, B and C and two Service Depts. viz. 'P' and 'Q'. The following figures are extracted from their books for the month ended 31st March, 2014.

*Indirect Expenses :*

		(Rs.)
Production Dept.	A	100
	B	600
	C	300
Service Dept.	P	700
	Q	300
Electric lighting		2,000
Power		3,000
Plant Depreciation		9,000
Rent and Taxes		5,500

The other details are as follows :

<b>Particulars</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>P</b>	<b>Q</b>
Light Points No.	14	10	4	8	4
Electricity kWh	50	30	20	30	20
Value of Plant Rs.	70,000	30,000	10,000	30,000	10,000
Floor space sq.ft.	4000	3000	1000	2000	1000
Working Hours	2500	2250	2375	—	—

The expenses of Service Dept. P and Q are to be allocated as follows :

<b>Particulars</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>P</b>	<b>Q</b>
Service Dept. P	30%	20%	40%	—	10%
Service Dept. Q	20%	30%	30%	20%	—



You are required to distribute the Service Dept. Expenses to Production Dept. under simultaneous equation method. Also calculate hourly rate of each Production Dept. [15]

(B) Work out the machine hour rate for the following machine, whose scrap value is nil :

Cost of Machine Rs. 90,000

Installation charges Rs. 10,000

Working life 10 years

Working hours 2000 per year

Repairs charges 50% of depreciation

Power 10 units per hour @ 10 paise per unit.

Lubricating oil @ Rs. 2 per day of 8 hours.

Consumable stores @ Rs. 10 per day of 8 hours.

Wages of operator @ Rs. 4 per day of 8 hours. [5]

5. (A) A product passes through two distinct processes A and B. From the following information you are required to prepare process 'A' Account, Process 'B' Account, Abnormal Loss Account and Abnormal Gain Account. [10]

<b>Particulars</b>	<b>Process 'A'</b>	<b>Process 'B'</b>
Materials (introduced 20,000 units in Process 'A')	Rs. 30,000	3,000
Labour	(Rs.) 10,000	12,000
Overheads	(Rs.) 7,000	9,850
Normal loss	10%	4%
Scrap value of normal loss (Rs.)	1 per unit	2 per unit
Output (Units)	17,500	17,000

- (B) Surya Builders, Nasik is engaged on two contracts viz. A and B during the year 2013-2014. The following particulars are available on 31st March, 2014 in respect of 'Contract A' :

	Rs.
Contract Price	6,00,000
Materials issued to contract	1,60,000
Materials returned to stores	4,000

Materials on site on 31-3-2014	22,000
Materials transferred to 'Contract B'	9,000
Direct labour	1,40,000
Chargeable expenses outstanding	6,000
Wages Payable	2,000
Direct Expenses	60,000
Hire of special machinery	10,000
Administration overheads	25,000
Plant installed at site at cost	75,000
Cost of contract not yet certified	23,000
Plant installation charges	5,000
Value of work certified	4,20,000
Value of plant on 31-3-2014	65,000
Cash received from contractee	3,78,000
You are required to prepare Contract 'A' account for the year ended 31st March, 2014.	[10]

*Or*

- (B) From the following particulars relating to Royal Transport Co. Raigad, calculate the cost per running km : 10

**Particulars**

Wages to driver per month	Rs. 3,000
Cost of Diesel per litre	Rs. 60
Cost of oil per year	Rs. 1,200
Cleaning charges per year	Rs. 2,400
Insurance premium per year	Rs. 4,800
Road Tax (15 years)	Rs. 30,000
Repairs and maintenance per year	Rs. 2,000
Cost of Tyres, Tubes etc. (4 years)	Rs. 12,000
Diesel km per litre	km 15
Cost of Vehicle	Rs. 5,00,000
Estimated life	Years 15
Scrap value of vehicle	Rs. 50,000
Estimated annual running	km 60,000

Total No. of Questions—5]

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**[4763]-311**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS STATISTICS**

**Paper II**

**(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 and statistical table is allowed.

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

(a) Define null hypothesis and alternative hypothesis.

(b) Define expectation and variance of discrete random variable.

(c) State any *two* properties of Normal Distribution.

(d) Define the term estimate and estimator.

(e) If  $Z \sim N(0, 1)$ , then find  $P(-2 < Z < 2)$ .

P.T.O.

(f) State whether each of the following statements is True or False :

(i) Probability always lies between 0 and 1.

(ii) Under certain situations, binomial distribution can be approximated by Poisson distribution.

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

(a) Given  $P(A) = 0.5$ ,  $P(B) = 0.8$ ,  $P(A \cap B) = 0.6$ , find :

(i)  $P(A')$

(ii)  $P(A \cup B)$

(iii)  $P(A/B)$ .

(b) A random variable X has the following probability distribution :

<b>X</b>	<b>P(X)</b>
0	k
1	3k
2	5k
3	7k
4	9k
5	11k
6	13k

- (i) Find the value of  $k$ .
  - (ii) Find  $P(X > 3)$ .
  - (iii) Find  $P(1 < X < 5)$ .
- (c) In 20 questions of multiple choice with 4 options, find the probability of getting :
- (i) exactly 7 correct answers.
  - (ii) at least 2 correct answers.

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

- (a) Define the following terms :
- (i) Independent event
  - (ii) Exhaustive event
  - (iii) Level of Significance
  - (iv) Sample space.
- (b) Let  $X \sim N(100, 64)$ , find :
- (i)  $P(X < 110)$
  - (ii)  $P(X > 80)$
  - (iii)  $P(104 < X < 114)$
  - (iv)  $P(88 < X < 108)$ .

- (c) Suppose a fair coin is tossed thrice. Let  $X$  denotes the number of heads and  $Y$  denotes the number of tails. Obtain :
- (i) Joint probability distribution of  $X$  and  $Y$
  - (ii) Marginal probability distribution of  $X$  and  $Y$
  - (iii) Conditional probability distribution of  $Y$ , given  $X = 0$ .

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

- (a) (i) In a distribution exactly normal 7% of the items are under 35 and 89% are under 63. Find the mean and S.D. of the distribution.
- (ii) In a population of size 5 the values are 1, 2, 4, 5, 8. Draw all possible sample of size 2 using SRSWOR. Verify that sample mean is an unbiased estimator of population mean.
- (b) (i) State additive property of Normal distribution.
- (ii) In a random sample of 800 persons from rural area 200 found to be smoker. In a sample of 1000 persons from urban area 350 found to be smoker. Test whether proportion of smokers is same for both populations. Use 5% level of significance.



- (c) Fill in the blanks of the following ANOVA tables marked “\_”

Source of Variation	Degrees of Freedom	Sum of Squares	Mean Sum of Square	Variance Ratio
Between Salesman	4	45	—	—
Between Months	3	91	—	—
Error	8	80	—	—
Total	15	216		

Test the homogeneity of machine types and workers.

Use 5% level of significance.

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

- (a) (i) The sample of 900 ball bearings is found to have average weight of 12.5 grams. Can we assume that a sample is coming from a population with mean 13 grams and S.D. 1 gram ?

- (ii) Let X and Y be two random normal variables with parameters (0, 16) and (1, 9) respectively. Find  $P(2X + 3Y > 8)$ .

- (b) (i) Define the term ‘Permutation’. Find the number of all different arrangement of the letters of word ‘STATISTICS’.

- (ii) If X follows Poisson distribution and  $P(X = 1) = 2P(X = 2)$ , find  $P(X = 0)$ ,  $P(X > 1)$ .

(c) The following data gives yield in 20 plots :

6, 18, 26, 8, 19, 30, 9, 20, 31, 10, 13, 12, 15, 16, 30, 17,  
20, 24, 23, 25.

Write down all possible systematic sample of size 5 and verify  
sample mean is unbiased estimator of population mean.

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

(a) A dealer supplies the following information with respect to  
a product :

Annual demand	— 10000
Ordering cost	— Rs. 10 per order
Price per unit	— Rs. 20
Inventory carrying cost	— 20%
Back order cost	— 25%

Determine :

- (i) The optimal order quantity
- (ii) The optimal back order quantity
- (iii) Optimal number of orders
- (iv) Total cost.

- (b) A population is divided into three strata as small, medium, large. From each stratum sample is drawn the observations are given below :

<b>Stratum</b>	<b>N<sub>i</sub></b>	<b>n<sub>i</sub></b>	<b>Total of the stratum samples</b>
Small	110	20	4000
Medium	60	15	10500
Large	30	10	60000

- (i) Estimate population stratum means.  
(ii) Estimate population mean and population total.  
(iii) Estimate population stratum total.
- (c) In a certain experiment different values is observed to be as 12, 26, 38, 41, 35, 30, 18. The corresponding values on the basis of certain theory were calculated as 14, 24, 40, 40, 35, 30, 20. Is there significant difference between observed and expected frequency. Use 5% level of significance.

Total No. of Questions—5]

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**[4763]-312**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS ENTREPRENEURSHIP**

**Paper II**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

(ii) *All* questions carry equal marks.

1. Write a detailed note on objectives and working of District Industrial Centre (DIC). [16]

2. What is Business Opportunity ? Describe the various elements considered in selection of specific product. [16]

*Or*

What is Business Plan ? What are the precautions to be taken by an Entrepreneur while preparing a Business Plan ? [16]

P.T.O.

3. (a) Explain the Self-Employment Schemes of Government of Maharashtra. [8]
- (b) Write a note on Maharashtra Industrial Development Corporation (MIDC). [8]

*Or*

- (a) Write a detailed note on Operations Management and Marketing Management. [8]
- (b) Describe the success story of Shrinivas Pandit. [8]
4. State the meaning, causes and remedies of Industrial Sickness. [16]
5. Write short notes on (any *two*) : [16]
- (a) Critical Path Method (CPM)
- (b) Stability and Growth Phase Management
- (c) Break-Even Point (BEP)
- (d) Importance of Business Networking.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.

(ii) सर्व प्रश्नांना समान गुण आहेत.

1. जिल्हा उद्योग केंद्राच्या उद्देश व कामकाज यावर सविस्तर टिप लिहा. [16]
2. व्यवसाय संधी म्हणजे काय ? विशिष्ट वस्तुची निवड करताना विचारात घेतले जाणारे विविध घटकांचे वर्णन करा. [16]

### किंवा

व्यवसाय योजना म्हणजे काय ? व्यवसायाची योजना तयार करताना उद्योजकाला कोणती काळजी घ्यावी लागते ? [16]

3. (अ) महाराष्ट्र शासनाच्या विविध स्वयं-रोजगाराच्या योजना सांगा. [8]  
(ब) महाराष्ट्र औद्योगिक विकास महामंडळ यावर टिप द्या. [8]

### किंवा

- (अ) “प्रक्रिया व्यवस्थापन” व “विपणन व्यवस्थापन” यावर टिप लिहा. [8]  
(ब) श्रीनिवास पंडित यांची यशोगाथा सविस्तर सांगा. [8]
4. औद्योगिक आजारपणाचा अर्थ, कारणे सांगून त्यावरील उपाययोजनाची चर्चा करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]  
(अ) जल्द मार्ग पद्धती (CPM)  
(ब) स्थैर्य व वृद्धी व्यवस्थापन स्थिती  
(क) समविच्छेदन बिंदू (BEP)  
(ड) व्यवसाय जाळ्याचे महत्त्व.

Total No. of Questions—5]

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**[4763]-313**

**T.Y. B.Com. EXAMINATION, 2015**

**MARKETING MANAGEMENT**

**Paper II**

**(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 Management ? Explain the various responsibilities of Marketing Manager. [16]
2. Define Customer Satisfaction. Explain the need and importance of Customer Satisfaction. [16]

*Or*

What is Market Segmentation ? Explain criteria and approaches of Market Segmentation. [16]

3. (A) Describe the recent trends in Retail Marketing. [8]
- (B) Explain the factors of Industrial Marketing Strategy. [8]

P.T.O.

Or

- (A) Write a note on Customer Relationship Management and Customer Satisfaction. [8]
- (B) Write a note on International Marketing Planning. [8]
4. What is Social Marketing ? State the impact of marketing on society and other business. [16]
5. Write short notes on (any two) : [16]
- (a) Skills of Marketing Manager
- (b) Retaining Customers
- (c) Social criticism on Marketing
- (d) Trends in Retail Formats.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

1. विपणन व्यवस्थापन म्हणजे काय ? विपणन व्यवस्थापकाच्या विविध जबाबदाऱ्या स्पष्ट करा. [16]
2. व्याख्या द्या : ग्राहक समाधान. ग्राहक समाधानाची गरज व महत्व स्पष्ट करा. [16]

किंवा

बाजारपेठ विभागीकरण म्हणजे काय ? बाजारपेठ विभागीकरणाचे निकष व दृष्टीकोन स्पष्ट करा. [16]



3. (अ) किरकोळ विपणनातील आधुनिक प्रवाह विशद करा. [8]  
(ब) औद्योगिक विपणन व्युहरचनेचे घटक स्पष्ट करा. [8]

### किंवा

- (अ) ग्राहक संबंध व्यवस्थापन आणि ग्राहक समाधान यावर टिप लिहा. [8]  
(ब) आंतरराष्ट्रीय विपणन नियोजनावर टिप लिहा. [8]
4. सामाजिक विपणन म्हणजे काय ? विपणनाचा समाज आणि इतर व्यवसायांवर होणारा परिणाम स्पष्ट करा. [16]
5. थोडक्यात टिप लिहा (कोणत्याही दोन) : [16]  
(अ) विपणन व्यवस्थापकाची कौशल्ये  
(ब) ग्राहकांना टिकवून ठेवणे  
(क) विपणनावरील सामाजिक टिका  
(ड) किरकोळ विक्री रचनेतील प्रवाह.

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**[4763]-314**

**T.Y. B.Com. EXAMINATION, 2015**  
**AGRICULTURAL AND INDUSTRIAL ECONOMICS**  
**PAPER II**  
**(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 measures adopted by the government to improve the agricultural productivity in India. [16]
2. What is land reforms ? Discuss in brief institutional land reforms after Independence in India. [16]

*Or*

Explain the various types of agricultural labour. Explain the causes of unemployment in India. [16]

3. (A) Describe the problems of Agriculture Finance in India. [8]  
(B) Explain the significance of Agriculture Processing Industries. [8]

P.T.O.

Or

- (A) Explain in brief social security measures implemented by Government in India since 1991. [8]
- (B) Explain the present situation of Power Generation Industries in India. [8]
4. Explain the problems of Industrial Finance. Discuss role of Industrial Development Bank of India in Industrial Finance since 1991. [16]
5. Write short notes (any two) : [16]
- (a) Arguments against privatisation
- (b) ICICI and Industrial Finance
- (c) Progress of Sugar Industry in India
- (d) Problems of Small Scale Industries in India.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भारतातील शेतीची उत्पादकता सुधारण्यासाठी सरकारने केलेल्या उपाययोजना सविस्तर स्पष्ट करा. [16]
2. जमीण सुधारणा म्हणजे काय ? स्वातंत्र्योत्तर कालातील भारतातील संस्थात्मक जमीन सुधारणांची थोडक्यात चर्चा करा. [16]

### किंवा

शेतमजुरांचे विविध प्रकार स्पष्ट करा. भारतातील बेरोजगारीची कारणे स्पष्ट करा. [16]

3. (अ) भारतातील शेती वित्त पुरवठ्याच्या समस्या विशद करा. [8]  
(ब) शेती प्रक्रिया उद्योगांचे महत्व स्पष्ट करा. [8]

### किंवा

(अ) 1991पासून भारतात सरकारने योजलेल्या सामाजिक सुरक्षितता उपाययोजना थोडक्यात स्पष्ट करा. [8]

(ब) भारतातील उर्जा निर्मिती उद्योगांची सद्यस्थिती स्पष्ट करा. [8]

4. औद्योगिक वित्त पुरवठ्याच्या समस्या स्पष्ट करा. 1991 पासून भारतीय औद्योगिक विकास बँकेची औद्योगिक वित्त पुरवठ्यातील भूमिकेची चर्चा करा. [16]

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

(अ) खाजगीकरणाच्या विरुद्ध बाजूचे युक्तिवाद

(ब) आय.सी.आय.सी.आय. (ICICI) आणि औद्योगिक वित्त पुरवठा

(क) भारतातील साखर उद्योगाची प्रगती

(ड) भारतातील लघु उद्योगांच्या समस्या.

Total No. of Questions—4]

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**[4763]-315**

**T.Y. B.Com. EXAMINATION, 2015**

**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**

**Paper II**

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

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

(ii) Figures to the right indicate full marks.

**1. Answer in 20 words each (any ten) :** [20]

- (1) What do you mean by Defence Management ?
- (2) What is Industrial Policy Resolution ?
- (3) Define Strategic Planning.
- (4) State the meaning of Public Good.
- (5) Define Economic Warfare.
- (6) What are the objectives of Defence Management ?
- (7) Define Logistics Management.
- (8) State the meaning of DPSU.
- (9) Define Defence Budget.

P.T.O.

- (10) Define Threat perception.
- (11) State the meaning of Political Ideology.
- (12) What are the sources of Defence Expenditure ?
- (13) Define Military Power.

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

- (1) Explain relationship between Ideology and Weapons Production.
- (2) Describe Industrial Policy Resolution of India.
- (3) Describe the role of private sector in defence production.

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

- (1) Explain structure of armament production in India.
- (2) Write a note on 'Defence Industries in India'.
- (3) Explain relationship between Technology and Weapons Production.

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

- (1) How do cost factors affect modernization programme of the Armed Forces ? Explain.
- (2) Highlight on the contrast between "Defence and Development".
- (3) Analyse India's Defence expenditure from 1990 to present-day.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. प्रत्येकी 20 शब्दांत उत्तरे द्या (कोणतेही दहा) : [20]

- (1) संरक्षण व्यवस्थापन म्हणजे काय ?
- (2) औद्योगिक धोरणाबाबतचा ठराव म्हणजे काय ?
- (3) सामरिक योजना व्याख्या द्या.
- (4) पब्लीक गुडचा अर्थ लिहा.
- (5) आर्थिक युद्धपद्धती व्याख्या द्या.
- (6) संरक्षण व्यवस्थापनाची उद्दिष्टे कोणती ?
- (7) पुरवठा व्यवस्थापन व्याख्या द्या.
- (8) “डि.पी.एस.यु.” अर्थ लिहा.
- (9) संरक्षण अंदाजपत्रक व्याख्या द्या.
- (10) धोक्याविषयीची संकल्पना व्याख्या द्या.
- (11) “राजकीयविचारधारा” अर्थ नमूद करा.
- (12) संरक्षणखर्चाची उगमस्रोते कोणती ?
- (13) “सैनिकी सामर्थ्य” व्याख्या द्या.

2. प्रत्येकी 50 शब्दांत उत्तरे द्या (कोणतेही दोन) : [10]

- (1) शस्त्रास्त्र उत्पादन आणि विचारधारा यातील संबंध स्पष्ट करा.
- (2) भारताच्या औद्योगिक धोरणाबाबतच्या ठरावाचे थोडक्यात वर्णन करा.
- (3) संरक्षण उत्पादनातील खाजगी उद्योगधंद्याच्या भूमिकेचे वर्णन करा.

3. प्रत्येकी 150 शब्दांत उत्तरे द्या (कोणतेही दोन) : [20]

- (1) भारतातील शस्त्रास्त्र उत्पादनाबाबतची रचना (पद्धत) स्पष्ट करा.
- (2) भारतातील संरक्षणउत्पादनाचे औद्योगिक प्रकल्प यावर टिपण लिहा.
- (3) शस्त्रास्त्र उत्पादन आणि तंत्रज्ञान यातील संबंध स्पष्ट करा.

4. प्रत्येकी 300 शब्दांत उत्तरे द्या (कोणतेही दोन) : [30]

- (1) सशस्त्र सेनादलाच्या आधुनिकीकरणाच्या कार्यक्रमास मूल्य (किंमत) हा घटक कशाप्रकारे प्रभावित करतो ? स्पष्ट करा.
- (2) संरक्षण आणि विकास यातील विरोधाभासावर प्रकाशझोत टाका.
- (3) 1990 पासून तर आतापर्यंतच्या भारताच्या संरक्षण खर्चाचे विश्लेषण करा.



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**[4763]-316**

**T.Y. B.Com. EXAMINATION, 2015**  
**INSURANCE, TRANSPORT AND TOURISM**

**Paper II**

**(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 Life Insurance. Explain in detail the claim settlement procedure of Life Insurance. [16]
  
2. Enumerate the comparative study of Private Insurance Companies *versus* Government Controlled Insurance Companies. [16]

*Or*

Define General Insurance. State the various conditions of General Insurance Contract. [16]

P.T.O.

3. (A) State the objectives of Insurance Regulatory and Development Act, 1999. [8]
- (B) Describe the role of Insurance agent in Insurance Business. [8]

*Or*

- (A) Explain the main provisions of Insurance Act, 1938. [8]
- (B) Write a brief note on savings plans of Insurance Business. [8]
4. State and explain in detail, the difference between Nomination and Assignment. [16]
5. Answer the following questions in brief (any *two*) : [16]
- (a) Write a brief note on Surrender of Policies.
- (b) State the accidental benefits of General Insurance Contract.
- (c) Write a note on Forfeiture of Policies.
- (d) State the main provisions of General Insurance (Nationalization) Amendment Act, 2002.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. आयुर्विम्याची व्याख्या सांगा. आयुर्विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धति स्पष्ट करा. [16]

2. खाजगी विमा कंपन्या विरुद्ध सरकारी नियंत्रित विमा कंपन्या यांचा तुलनात्मक अभ्यास विशद करा. [16]

किंवा

सर्वसाधारण विम्याची व्याख्या सांगा. सर्वसाधारण विमा कराराच्या विविध अटी सांगा. [16]

3. (अ) 1999च्या विमा नियमनात्मक आणि विकास कायद्याची उद्दीष्टे सांगा. [8]

(ब) विमा व्यवसायात विमा एजंटची (प्रतिनिधीची) भूमिका विशद करा. [8]

किंवा

(अ) 1938च्या विमा कायद्याच्या प्रमुख तरतूदी स्पष्ट करा. [8]

(ब) विमा व्यवसायातील बचत योजना (Saving Plans) यावर थोडक्यात टिप लिहा. [8]

4. वारसनेद (Nomination) आणि मुखत्यार पत्र (Assignment) दोघामधील फरक सांगून, तो स्पष्ट करा. [16]

5. खालील प्रश्नांची थोडक्यात उत्तरे लिहा (कोणत्याही दोन) : [16]

(अ) पॉलीशीची सोडत (Surrender of Policies) यावर थोडक्यात टिप लिहा.

(ब) सर्वसाधारण विमा करारातील अपघाती फायदे (Accidental benefits) सांगा.

(क) पॉलीशीची जप्ती (Forfeiture of Policies) यावर टिप लिहा.

(ड) 2002च्या सर्वसाधारण विमा व्यवसाय (राष्ट्रीयीकरण) सुधारणा कायद्यातील प्रमुख तरतूदी सांगा.

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**T.Y. B.Com. EXAMINATION, 2015**

**COMPUTER APPLICATION**

**Paper II**

**(RDBMS, Networking, Internet and E-commerce)**

**(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 diagrams must be drawn wherever necessary.

1. (A) Consider the following table and solve the following queries  
(any four) : [8]

Student (rno, name, add, city, course)

(i) List the student details who belongs to Pune.

(ii) List the student details whose last letter is 'N'.

(iii) List the student number in ascending order.

(iv) List the student whose course is either BCA or BBA.

(v) List the student details whose address is 'Pune' and  
'Mumbai'.

P.T.O.

(B) Write syntax and use of the following commands (any *four*) : [8]

(i) Delete

(ii) Alter

(iii) Join

(iv) Select

(v) Grant.

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

(i) What is Internet ? Explain its different services.

(ii) Write different data types used in PL/SQL.

(iii) What are the advantages and disadvantages of DBMS ?

(iv) Explain the EDI component.

(v) Write a note on website.

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

(i) Explain Entity Relationship Diagram tools.

(ii) Explain aggregate functions in SQL.

(iii) Explain Normalization concept in detail.

(iv) Explain the Secure Electronic Transaction (SET).

(v) Explain anchor tag of HTML with example.

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

(i) Explain Order and Unordered list tag with example.

(ii) Explain the role of e-Commerce.

(iii) Write a short note on Page Type.

(iv) Explain different types of Join with example in SQL.

(v) Explain EDI and explain the use of it.

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

- (i) Explain the electronic fund transfer.
- (ii) What are the uses of Entrance and Exit Page in Web ?
- (iii) Explain web design pyramid in detail.
- (iv) Explain different features of RDBMS.
- (v) Write an HTML to display the following information :

**Time Table**

<b>Time</b>	<b>Mon</b>	<b>Tues</b>	<b>Wed</b>	<b>Thur</b>	<b>Fri</b>	<b>Sat</b>
8.00 to 9.00	Eng	Eng	Eng	Sci	Sci	Sci
9.00 to 10.00	Mar	Mar	Mar	Draw	Draw	Draw
10.00 to 11.00	Hindi	Hindi	Hindi	Hist	Hist	Hist
11.00 to 12.00	Maths	Maths	Maths	Geo	Geo	Geo

Total No. of Questions—6]

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**[4763]-318**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS ADMINISTRATION**

**Paper III**

**(Finance, Production and Operations Functions)**

**(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 Financial Planning ? Explain important steps in Financial Planning. [14]
2. Explain various finance functions. [14]

*Or*

State various factors influencing the capital structure of a company. [14]

P.T.O.



3. (A) Explain various sources of Fixed Capital. [7]  
(B) Explain factors influencing Supply Chain. [7]

*Or*

- (A) Explain the functions of Stock Exchange. [7]  
(B) What are the functions of Production Management ? [7]
4. Explain the factors influencing Plant Location. [14]
5. Write short notes on (any two) : [14]  
(a) Production Control  
(b) Scheduling  
(c) Techniques of Inventory Management  
(d) Functions of Material Handling.
6. Discuss "Future of Indian Capital Market". [10]

(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 पहावी.

1. वित्तीय नियोजन म्हणजे काय ? वित्तीय नियोजनातील महत्त्वाच्या पायऱ्या स्पष्ट करा. [14]

2. विविध वित्तीय कार्ये स्पष्ट करा. [14]

किंवा

कंपनीच्या भांडवल रचनेवर प्रभाव पाडणारे विविध घटक सांगा. [14]

3. (अ) स्थिर भांडवल उभारणीचे विविध मार्गे स्पष्ट करा. [7]

(ब) पुरवठा साखळीवर प्रभाव पाडणारे घटक स्पष्ट करा. [7]

किंवा

(अ) भाग बाजाराची कार्ये स्पष्ट करा. [7]

(ब) उत्पादन व्यवस्थापनाची कार्ये कोणती ? [7]

4. उद्योगाच्या स्थाननिश्चितीवर प्रभाव पाडणारे घटक स्पष्ट करा. [14]

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

(अ) उत्पादन नियंत्रण

(ब) कार्यवेळापत्रक

(क) मालसाठ (Inventory) व्यवस्थापनाची तंत्रे

(ड) माल हाताळणी (Material Handling)ची कार्ये.

6. “भारतीय भांडवल बाजाराचे भवितव्य”—चर्चा करा. [10]

Total No. of Questions—6]

[Total No. of Printed Pages—4

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**[4763]-319**

**T.Y. B.Com. EXAMINATION, 2015**

**BANKING AND FINANCE**

**Special Paper III**

**(Banking Law and Practice in India)**

**(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 Project Appraisal ? Explain in detail various aspects of Project Appraisal. [14]

2. Explain any *three* important provisions in Banking Regulation Act 1949. [14]

*Or*

Define mortgage. Explain the different types of mortgages. [14]

P.T.O.

3. (a) Explain the bankers lien. [7]
- (b) What precautions are to be taken by the banker while giving loans ? [7]

*Or*

- (a) What are the legal measures for recovery of bank loans ? [7]
- (b) Explain the duties and rights of paying banker. [7]
4. What is negotiable instrument ? Explain in detail types of negotiable instruments. [14]
5. Write short notes on (any *two*) : [14]
- (a) Banker and customer relationship
- (b) Amalgamation of banking company
- (c) Payment of forged cheque
- (d) Garnishee order.
6. Discuss critically the changing role of banking sector under globalisation. [10]

(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. प्रकल्प मूल्यमापन म्हणजे काय ? प्रकल्प मूल्यमापनाच्या विविध बाजू सविस्तर स्पष्ट करा. [14]

2. 1949च्या बँकींग नियमन कायद्यातील कोणत्याही तीन महत्वाच्या तरतूदी स्पष्ट करा. [14]

किंवा

गहाण म्हणजे काय ? गहाणाचे विविध प्रकार स्पष्ट करा. [14]

3. (अ) बँकेचा धारणाधिकार स्पष्ट करा. [7]

(ब) बँकेने कर्ज देताना कोणती दक्षता घ्यावी ? [7]

किंवा

(अ) बँकेकडून कर्जवसुलीसाठी केल्या जाणाऱ्या कायदेशीर उपाययोजना स्पष्ट करा. [7]

(ब) प्रदायी बँकेची कर्तव्ये आणि अधिकार स्पष्ट करा. [7]

4. चलनक्षम दस्तऐवज म्हणजे काय ? चलनक्षम दस्तऐवजाचे विविध प्रकार सविस्तर स्पष्ट करा. [14]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]
- (अ) बँक आणि ग्राहक यांच्यातील संबंध
- (ब) बँकींग कंपन्यांचे एकत्रीकरण
- (क) बनावट धनादेशाचे प्रदान
- (ड) कर्जमुक्तीचा आदेश.
6. जागतिकीकरणाच्या प्रक्रियेत बँकींग क्षेत्राच्या बदलत्या भूमिकेची टिकात्मक चर्चा करा. [10]

Total No. of Questions—6]

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[4763]-320

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS LAWS AND PRACTICES**

**Special Paper III**

**(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 are the sources of government revenue ? Explain the objectives and classification of taxes. [14]

2. Explain the concept, “Transaction Value”. What are the specific exclusion from transaction value ? [14]

*Or*

Explain the following terms : [14]

(i) Types of Excise Duty

P.T.O.

- (ii) Service tax and its need
- (iii) Provisions for concession to SSI.

3. (a) Determine the assessable value and excise duty on the manufacture of a product from the following information :

<b>Particulars</b>	<b>Rs.</b>
(i) Direct materials	2,32,200
(ii) Direct wages and salaries	1,68,000
(iii) Works overheads	1,24,000
(iv) Quality control costs	70,000
(v) Research and development cost	48,000
(vi) Administrative overheads	82,000
(vii) Selling and distribution costs	32,000
(viii) Realisable value of scrap	24,000

Administrative overheads are relation to production activities.

Material cost includes Excise duty of Rs. 32,000. The rate of excise duty on the product is 14% plus education cess as applicable. [7]



- (b) Determine the transaction value and excise duty payable from the following information :

Total invoice price Rs. 7,20,000

The invoice price includes the following :

(i) State VAT Rs. 40,000

(ii) Octroi Rs. 8,000

(iii) Insurance from factory to Depot. Rs. 4,000

(iv) Freight from factory to Depot Rs. 28,000

Rate of basic Excise Duty 14%, ad-valorem rate of education cess as applicable. [7]

*Or*

- (a) State the provisions under Customs Act, 1962 relating to duty on "Pilfered Goods". [7]

- (b) Explain the following concepts : [7]

(i) Coastal goods

(ii) Imported goods

(iii) Prohibited goods.

4. Mr. X is a manufacturer, sold goods to Mr. B, a distributor for Rs. 4,00,000. Mr. B sold goods to Mr. C, a wholesaler for Rs. 4,80,000. Mr. C sold goods to Mr. D, a retailer for Rs. 6,00,000, who ultimately sold the goods to a consumer for Rs. 8,00,000. All the sales are within a state of Maharashtra. The selling prices are excluding of VAT. If VAT is 12.5% on all purchases and sales, compute input tax credit available to and net tax payable by manufacturer, distributor, wholesaler and retailer under Maharashtra VAT Act, 2002. [14]

*Or*

What is VAT ? Distinguish between Sales tax and VAT. [14]

5. Write short notes on (any *two*) : [14]
- (a) Provision relating to customs valuation
  - (b) Territorial waters and customs waters
  - (c) Exemption on baggage
  - (d) VAT Audit.

6. Explain the Provisions of Payment of Service Tax and Returns. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. सरकारी महसूल मिळवण्याचे विविध मार्ग कोणते ? करांचे उद्देश व वर्गिकरण स्पष्ट करा. [14]

2. व्यवहारमूल्याची संकल्पना स्पष्ट करा. व्यवहार मूल्यातून निस्संदिग्धपणे वगळल्या जाणाऱ्या बाबी विशद करा. [14]

किंवा

खालील संकल्पना स्पष्ट करा : [14]

(i) उत्पादन शुल्काचे प्रकार

(ii) सेवा कर आणि त्याची गरज

(iii) लघु उद्योगांना असणाऱ्या सवलतीच्या तरतुदी.

3. (अ) खालील माहितीवरून उत्पादीत केल्या जाणाऱ्या उत्पादनाचे कर आकारणी मूल्य व त्यावरील उत्पादन शुल्क निश्चित करा :

तपशील

रु.

(i) प्रत्यक्ष माल

2,32,200

(ii) प्रत्यक्ष मजूरी व वेतन	1,68,000
(iii) कारखाना अप्रत्यक्ष खर्च	1,24,000
(iv) दर्जा नियंत्रण खर्च	70,000
(v) संशोधन व विकास खर्च	48,000
(vi) प्रशासकीय अप्रत्यक्ष खर्च	82,000
(vii) विक्री व वितरण खर्च	32,000
(viii) निरूपयोगी माल मूल्य (scrap value)	24,000

प्रशासकीय खर्च (अप्रत्यक्ष) हा उत्पादनाशी संबंधित आहे. मालाच्या खर्चामध्ये उत्पादन शुल्क 32,000 रु. समाविष्ट आहे. उत्पादन शुल्काचा दर 14% असून शिक्षण उपकर लागू आहे. [7]

(ब) खालील माहितीवरून व्यवहार मूल्य आणि देय उत्पादन शुल्क निश्चित करा :

एकूण बीजक किंमत 7,20,000 रु.

बीजक किंमतीत खालील बाबी समाविष्ट आहेत :

(i) राज्य मूल्यवर्धित कर	40,000 रु.
(ii) जकात	8,000 रु.
(iii) कारखान्यापासून भांडारापर्यंतचा विमा	4,000 रु.
(iv) कारखान्यापासून भांडारापर्यंतचे भाडे	28,000 रु.

उत्पादन शुल्काचा मूलभूत दर 14% (मूल्यावर आधारित) व शिक्षण उपकर लागू आहे. [7]

## किंवा

(अ) सीमा शुल्क कायदा, 1962 अंतर्गत भुरग्या चोरीच्या माला” वरील शुल्कासंदर्भात असणाऱ्या तरतुदी सांगा. [7]

(ब) खालील संकल्पना स्पष्ट करा : [7]

(i) सागरी किनाऱ्यावरील वस्तु (Coastal goods)

(ii) आयात वस्तु (Imported goods)

(iii) प्रतिबंधित वस्तु (Prohibited goods)

4. श्री 'क्ष' हे उत्पादक आहेत. त्यांनी उत्पादित केलेल्या वस्तू श्री 'ब' वितरक यांना 4,00,000 रु. ला विकल्या. श्री 'ब' यांनी श्री 'क' घाऊक व्यापारी यांना 4,80,000 रु. ला विकल्या. श्री 'क' यांनी श्री 'ड' किरकोळ व्यापारी यांना 6,00,000 रु. ला विकल्या. श्री 'ड' यांनी त्या वस्तू ग्राहकाला 8,00,000 रु. ला विकल्या. वरील सर्व विक्री महाराष्ट्र राज्यात केली असून विक्री किंमतीत मूल्यवर्धित कराचा समावेश नाही. जर सर्व खरेदी व विक्रीवर मूल्यवर्धित कराचा दर 12.5% आहे, तर उत्पादक, वितरक, घाऊक व्यापारी व किरकोळ व्यापारी यांची उपलब्ध असलेल्या इनपूट टॅक्स क्रेडीट (input tax credit) व निव्वळ करदेयता महाराष्ट्र मूल्यवर्धित कर कायदा, 2002 अन्वये काढा. [14]

## किंवा

मूल्यवर्धित कर म्हणजे काय ? विक्री कर व मूल्यवर्धित कर यातील फरक स्पष्ट करा. [14]

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

(अ) सीमा शुल्क मूल्यांकना बाबतच्या तरतुदी

(ब) क्षेत्रीय जलधि (Territorial water) आणि सीमा शुल्क जलधि (Customs water)

(क) बॅगेजवरील सवलती

(ड) मूल्यवर्धित कराचे अंकेक्षण.

6. सेवा कर भरण्याच्या तरतुदी आणि सेवा कर देय विवरण-पत्र भरण्याच्या तरतुदी स्पष्ट करा. [10]

Total No. of Questions—6]

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**T.Y. B.Com. EXAMINATION, 2015**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Paper III**

**(Co-operative Marketing 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. Define consumer co-operatives. Explain the need and objectives of consumer co-operatives. [14]

2. Define co-operative marketing. Explain the different types of co-operative marketing. [14]

*Or*

Define marketing research. Explain the scope and steps involved in marketing research. [14]

P.T.O.

- 3.** (a) Write a brief note on poultry co-operatives.
- (b) Explain the scope of marketing. [14]

*Or*

- (a) Explain the objectives of the Agricultural Produce Marketing (Development and Regulation) Act, 2003.
- (b) Write a brief note on co-operative produce marketing. [14]
- 4.** Describe in detail the objectives and performance of NAFED (National Agricultural Co-operatives Marketing Federation of India Ltd). [14]
- 5.** Answer the following questions (any *two*) : [14]
- (1) Explain the functions of Agricultural Produce Market Committee.
- (2) State the objectives of Agricultural Produce Market (Regulation) Act, 1963.
- (3) Describe the organisational structure of NAFED.
- (4) Explain marketing strategy of co-operatives for exporting agricultural produce.

- 6.** Explain the problems of Agricultural Produce Market Committees. [10]



(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. ग्राहक सहकारी संस्थेची व्याख्या सांगा. ग्राहक सहकारी संस्थेची गरज आणि तिची उद्दीष्टे स्पष्ट करा. [14]

2. सहकारी विपणनाची व्याख्या सांगून सहकारी विपणनाचे असलेले विविध प्रकार स्पष्ट करा. [14]

किंवा

विपणन संशोधनाची व्याख्या सांगा. विपणन संशोधनाची व्याप्ती आणि वितरण संशोधनात समाविष्ट घेणाऱ्या पायऱ्या स्पष्ट करा. [14]

3. (अ) 'सहकारी तत्वावरील कुकूटपालन' यावर थोडक्यात टिप लिहा.

(ब) विपणनाची व्याप्ती स्पष्ट करा. [14]

किंवा

(अ) 2003 च्या कृषि उत्पन्न बाजार (विकास व नियमनात्मक) कायद्याची उद्दीष्टे स्पष्ट करा.

(ब) 'सहकारी उत्पादनाचे विपणन' यावर थोडक्यात टिप लिहा. [14]

4. नाफेड (NAFED) (राष्ट्रीय कृषि सहकारी विपणन संघ : National Agricultural Co-operatives Marketing Federation) ची उद्दीष्टे आणि कामगिरी सविस्तर विशद करा. [14]
5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [14]
- (1) कृषि उत्पन्न बाजार समितीची कार्ये स्पष्ट करा.
  - (2) 1963 च्या कृषि उत्पन्न बाजार (नियमनात्मक) कायद्याची प्रमुख वैशिष्ट्ये विशद करा.
  - (3) नाफेडची संघटनात्मक रचना विशद करा.
  - (4) कृषि उत्पादीत माल निर्यातीसाठी असलेली व्यूहरचना स्पष्ट करा.
6. कृषि उत्पन्न बाजार समित्यांच्या समस्या स्पष्ट करा. [10]

Total No. of Questions—5]

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**[4763]-322**

**T.Y. B.Com. EXAMINATION, 2015**

**COST AND WORKS ACCOUNTING**

**Paper III**

**(Costing Techniques and Cost Audit)**

**(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 (any five) : [5]**

(i) The margin of safety is the difference between actual sales and ..... sales.

(ii) Budgetary control involves checking and evaluation of ..... performance.

(iii) Interfirm comparison becomes meaningless in the absence of ..... system.

P.T.O.

(iv) Cost Auditor is appointed by the .....

(v) Efficiency audit and ..... audit are the parts of cost audit.

(vi) Target costing is originated in .....

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

(i) Contribution is the difference between the selling price and fixed price.

(ii) Flexible budget is prepared at different levels of efficiency.

(iii) Uniform costing system and interfirm comparison are independent of each other.

(iv) Standard costing is a technique that can be applied to all methods of costing.

(v) Cost audit assists the government in the fixation of proper prices of products.

(vi) P/V ratio can be improved by increasing the selling price.

2. What is Interfirm Comparison ? State the objectives of interfirm comparison. [15]

*Or*

What is Cost Audit Report ? State the important points to be incorporated in Cost Audit Report. [15]

3. Write short notes on any *three* of the following : [15]

(i) Requisites of uniform costing

(ii) Variance analysis

(iii) Efficiency audit

(iv) Cost audit program

(v) Objectives of CAS.

4. Infosys Ltd, Mumbai provides the following data :

Sales Rs. 1,50,000

Marginal cost Rs. 1,20,000

Fixed overheads Rs. 20,000

You are required to calculate :

(i) P/V ratio

(ii) BEP (sales)

(iii) Margin of safety when sales are 4,00,000

(iv) Sales required to earn a profit of Rs. 80,000. [20]

5. Bajaj Ltd, Bhivandi provides the following cost data for a 60% working capacity from which you are required to prepare a flexible budget for the production at 80% and 100% capacity level : [20]

Current production	Units 600
Selling price (fixed) per unit	Rs. 300
Process material cost per unit	Rs. 100
Productive wages per unit	Rs. 40
Direct expenses	Rs. 10
Total works overheads (40% fixed)	Rs. 40,000

Total office, selling and distribution overhead Rs. 30,000 (50% variable)

*Or*

From the following cost data made available by Goodwill Ltd, Calcutta, calculate :

- (i) Labour cost variance
- (ii) Labour rate variance
- (iii) Labour efficiency variance
- (iv) Labour mix variance.

The standard labour force for manufacture of a product 'Gulab' is as follows :

- 20 unskilled workers @ Re. 0.75 per hour for 50 hours
- 10 skilled workers @ Rs. 1.25 per hour for 50 hours

whereas the actual labour force employed for manufacture of a product 'Gulab' is as follows :

- 20 unskilled workers @ Re. .80 per hour for 50 hours
- 80 skilled workers @ Rs. 1.20 per hour for 50 hours.

Also verify your results.

Total No. of Questions—5]

[Total No. of Printed Pages—8+2

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**[4763]-323**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS STATISTICS-III**

**(Special Paper III)**

**(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 statistical tables and calculator is allowed.

1. (A) Attempt any *four* of the following : [8]

(a) Evaluate :

$$\int_0^1 (2x^2) dx$$

(b) State Simpson 1/3rd rule for numerical integration.

(c) Explain the term 'pessimistic time' in PERT.

P.T.O.



(d) Obtain the saddle point for the following game :

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \end{array} \begin{bmatrix} 13 & 17 \\ -15 & 15 \end{bmatrix}$$

(e) State the long form of CPM and PERT.

(f) State whether each of the statements given below is true or false :

(i) In pure game there does not exist saddle point

(ii)  $\bar{x}$  chart is called as attribute chart.

(B) Attempt any *two* of the following : [12]

(a) Using Trapezoidal rule, evaluate :

$$\int_0^{10} x^2 dx$$

by taking  $h = 0.1$ .

(b) Solve the following game :

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \end{array} \begin{bmatrix} 1 & 3 & 4 \\ 5 & 4 & 5 \\ 7 & 0 & 3 \end{bmatrix}$$

(c) The maintenance cost and resale value per year of a machine whose purchase price is Rs. 25,000 is given below :

<b>Year</b>	<b>Maintenance Cost</b>	<b>Resale Value</b>
	(in Rs.)	(in Rs.)
1	650	12,000
2	850	9,500
3	1,100	7,500
4	1,450	5,700
5	2,150	4,200
6	3,550	3,900
7	5,050	2,900
8	6,850	2,000

When should the machine be replaced ?

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

(a) A road transport company has one reservation clerk on duty at a time. He handles information of bus schedules and make reservations. Customers arrive at a rate of 9 per hour and the clerk can service 10 customers on an average per hour.

Under assumption of queuing theory, find :

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

- (b) For the following network find all paths and identify the critical path :

Also calculate earliest start time for event 5 [ES<sub>5</sub>].

- (c) (I) Distinguish between assignable and chance causes.
- (II) Explain the term in game theory :
- (i) Two person zero sum game
  - (ii) Mixed strategy
  - (iii) Payoff matrix.

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

(a) Explain the following terms :

(i) Decision under uncertainty

(ii) Service rate

(iii) Opportunity loss

(iv) Calling population

(b) A news paper boy has the following probabilities of selling a newspaper :

No. of copies sold	Probability
25	0.10
26	0.30
27	0.50
28	0.10

Cost of copies is Rs. 8. Selling price is Rs. 10. He cannot return unsold copies. How much copies should he order using EMV criteria ?

(c) Fill in blanks in the following table marked by ?

sign :

Age	$l_x$	$d_x$	$q_x$	$p_x$	$L_x$	$T_x$	$e_x^0$
41	42605	?	?	?	?	1018185	?
42	42534	—	—	—	—	976049	?

Also write two uses of life table.

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

(a) (I) Evaluate :

$$\int x e^x dx$$

(II) Explain the following terms :

(i) Tolerance limits

(ii) Process capability index

(iii) Control limit for drawing np-chart.

(b) Construct control charts for mean and range for the following data on the basis of 10 samples of size 5 each :

<b>Sample No.</b>	<b>Mean</b>	<b>Range</b>
1	101	26
2	117.33	24
3	110	18
4	102	26
5	78.33	6
6	93.33	20
7	111.67	19
8	90	15
9	89	12
10	109	27

Also comment on whether the process seems to be control ( $n = 5$ ,  $A_2 = 0.577$ ,  $D_3 = 0$ ,  $D_4 = 2.115$ ).

(c) Using Simpson 3/8rd rule, compute :

$$\int_0^6 (x^2 + 1) dx$$

(Take  $h = 1$ ).

5. Attempt any *two* of the following : [12]

(a) The following is the probability distribution of monthly demand of cars :

<b>Demand</b>	<b>Probability</b>
0	2/50
5	11/50
10	8/50
15	21/50
20	5/50
25	3/50

Using random numbers given below estimate demand for next 10 months :

35, 52, 90, 13, 23, 73, 34, 57, 35, 83.



- (b) From the following pay-off table (of profit) determine optimal strategy using maximax, Laplace, Hurwicz and minimax regret criterion :

<b>Demand</b> →	<b>N<sub>1</sub></b>	<b>N<sub>2</sub></b>	<b>N<sub>3</sub></b>	<b>N<sub>4</sub></b>
<b>Stock</b>				
A <sub>1</sub>	4	4	4	4
A <sub>2</sub>	-2	8	8	8
A <sub>3</sub>	-8	2	12	12
A <sub>4</sub>	-14	-4	6	16

(Take  $\alpha = 0.8$ )

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

<b>Activity</b>	<b><math>t_o</math></b>	<b><math>t_m</math></b>	<b><math>t_p</math></b>
1—2	1	3	5
2—3	1	4	7
2—4	1	3	5
2—5	5	8	11
3—6	2	4	6
4—6	5	6	7
5—7	4	5	6
6—7	1	3	5

Determine expected time estimate and variance for each activity.

Total No. of Questions—6]

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**[4763]-324**

**T.Y. B.Com. EXAMINATION, 2015**

**BUSINESS ENTREPRENEURSHIP**

**Paper III**

**(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 'Personality'. What are the determinants of personality ? [14]
  
2. What do you mean by 'Organizational Behaviour' ? Explain its scope and importance. [14]

*Or*

Write a detailed note on 'Indian Industrial Leadership and challenges of new scenario'. [14]

P.T.O.

3. (a) What are the limitations of informal group ? [7]

(b) Write a note on 'Job Rotation'. [7]

*Or*

(a) Write a note on 'Managing team'. [7]

(b) Why do employees resist to change ? [7]

4. At individual level, how one can manage the stress ? [14]

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

(a) Group dynamics

(b) Management by objectives

(c) Types of team

(d) Causes of change.

6. You are given an assignment to resolve the conflict at organizational level. How will you do it ? [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. 'व्यक्तिमत्व' संकल्पनेची व्याख्या द्या. ते ठरविणारे घटक कोणते ते स्पष्ट करा. [14]

2. 'संघटनात्मक वर्तन' म्हणजे काय ? त्याची व्याप्ती व महत्व स्पष्ट करा. [14]

किंवा

'भारतीय औद्योगिक नेतृत्व आणि नवीन परिस्थितीची आव्हाने' यावर सविस्तर टीप लिहा. [14]

3. (अ) अनौपचारिक गटाच्या मर्यादा कोणत्या ? [7]

(ब) 'कार्य बदल' यावर टीप लिहा. [7]

किंवा

(अ) 'संघाचे व्यवस्थापन' यावर टीप लिहा. [7]

(ब) कर्मचारी बदलला विरोध का करतात ? [7]

4. व्यक्तिगत पातळीवर एखादी व्यक्ती ताणतणावांचे व्यवस्थापन कशाप्रकारे करू शकते ? [14]

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

- (अ) समूह प्रेरक सामर्थ्य
- (ब) उद्दिष्टाधिष्ठित व्यवस्थापन
- (क) संघाचे प्रकार
- (ड) बदलाची कारणे.

6. संघटना पातळीवरील संघर्ष सोडविण्याची जबाबदारी तुमच्यावर सोपविण्यात आली आहे.  
हे तुम्ही कसे कराल ? [10]

Total No. of Questions—6]

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**[4763]-325**

**T.Y. B.Com. EXAMINATION, 2015**

**MARKETING MANAGEMENT**

**Paper III**

**(Advertising 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. Describe social and economic effects of advertising. [14]

2. Explain the factors affecting selection of advertising media. [14]

*Or*

Define “Advertising Layout”. Describe the components of Advertising Layout. [14]

3. (a) Describe the importance of advertising agency. [7]

(b) Explain the role of women in advertising career. [7]

P.T.O.

Or

- (a) Explain the advantages of advertising as a profession. [7]
- (b) Describe the "Advertising in Non-business Areas". [7]
4. Define "Brand". Explain the different types of brands. [14]
5. Write short notes on (any two) : [14]
- (a) Future of advertising
- (b) Career opportunities in advertising
- (c) History of advertising agency
- (d) Corporate advertising
6. Explain the steps involved in branding decision. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जाहिरातींच्या सामाजिक आणि आर्थिक परिणामांचे वर्णन करा. [14]

2. जाहिरात माध्यमांच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा. [14]

**किंवा**

जाहिरात रचनेची व्याख्या द्या. जाहिरात रचनेतील अंतर्भूत घटकांचे वर्णन करा. [14]

3. (अ) जाहिरात संस्थांचे महत्व विशद करा. [7]

(ब) जाहिरात कारकीर्दीतील स्त्रीयांची भूमिका स्पष्ट करा. [7]

**किंवा**

(अ) जाहिरात एक पेशा म्हणून त्याचे फायदे स्पष्ट करा. [7]

(ब) बिगर व्यावसायिक क्षेत्रातील जाहिरातींचे वर्णन करा. [7]

4. चिन्हाची (brand) व्याख्या द्या. चिन्हाचे विविध प्रकार स्पष्ट करा. [14]

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

(अ) जाहिरातींचे भवितव्य

(ब) जाहिरातीतील कारकिर्द संधी

(क) जाहिरात संस्थेचा इतिहास

(ड) संस्थात्मक जाहिराती.

6. चिन्हांकनाच्या (branding) निर्णयातील पायऱ्या स्पष्ट करा. [10]



Total No. of Questions—6]

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**[4763]-326**

**T.Y. B.Com. EXAMINATION, 2015**

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

**Paper III**

**(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 role of District Central Co-operative Banks in agricultural credit. What are their drawbacks ? [14]
2. State the drawbacks of traditional methods of irrigation. Explain the advantages of improved methods of irrigation. [14]

*Or*

Discuss recent trends in agriculture economy. What are their comparative merits and demerits ? [14]

P.T.O.

3. (a) Describe the growth of dairy co-operatives in India. [7]  
(b) Explain the issues of agricultural income tax in India. [7]

*Or*

- (a) Explain the impact of Industrial Policy 1956 on industrial growth in India. [7]  
(b) Describe the measure used by government for balanced industrial development in India. [7]
4. Describe in brief the growth of private investment in infrastructure development in India since 1991. State its advantages. [14]
5. Write short notes on (any *two*) : [14]  
(a) Problems of SEZ  
(b) Role of MNC's in Industrial development in India  
(c) Broad features of Industrial Policy 1991  
(d) Malpractices of MNC's.
6. Explain the growth of dairy co-operatives in your area. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. शेती वित्त पूरवठ्यातील जिल्हा मध्यवर्ती सहकारी बँकांची भूमिका स्पष्ट करा. त्यांचे दोष कोणते आहेत ? [14]

2. जलसिंचनाच्या परंपरागत पद्धतीचे दोष सांगा. जलसिंचनाच्या सुधारीत पद्धतीचे फायदे स्पष्ट करा. [14]

किंवा

शेती अर्थव्यवस्थेतील अलीकडील प्रवृत्तींची चर्चा करा. त्यांचे तुलनात्मक गुण-दोष कोणते आहेत. [14]

3. (अ) भारतातील दुग्ध सहकारी संस्थांची वृद्धी विशद करा. [7]

(ब) भारतातील शेती उत्पन्न करासंबंधी प्रवाद स्पष्ट करा. [7]

किंवा

(अ) 1956च्या औद्योगिक धोरणांचे भारतातील औद्योगिक वृद्धीवरील परिणाम स्पष्ट करा. [7]

(ब) भारतातील समतोल औद्योगिक विकासासाठी सरकारने योजलेले उपाय विशद करा. [7]

4. 1991 पासून भारतातील पायाभूत सुविधांच्या विकासातील खाजगी गुंतवणूकीतील वृद्धी थोडक्यात विशद करा. [14]
5. थोडक्यात टिपा लिहा (कोणतेही दोन) : [14]
- (अ) सेझच्या (SEZ) समस्या
- (ब) भारतातील औद्योगिक विकासातील बहुराष्ट्रीय कंपन्यांची भूमिका
- (क) 1991च्या औद्योगिक धोरणांची ठळक वैशिष्ट्ये
- (ड) बहुराष्ट्रीय कंपन्यांचे गैरप्रकार.
6. तुमच्या भागातील दुग्ध सहकारी संस्थांची वृद्धी स्पष्ट करा. [10]

Total No. of Questions—4]

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**[4763]-327**

**T.Y. B.Com. EXAMINATION, 2015**

**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**

**Paper III**

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

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

(ii) Figures to the right indicate full marks.

**1. Answer in 20 words each (any ten) :** [20]

- (1) Define logistics management.
- (2) State the meaning of financial planning and control.
- (3) What do you mean by mobilization of war potential ?
- (4) State the meaning of integrated defence.
- (5) Define economic warfare.

P.T.O.

- (6) Write any *two* aims of peace time economy.
- (7) What do you mean by strategic threats ?
- (8) What is Zero Budget ?
- (9) Define military doctrine.
- (10) State the meaning of war time economy.
- (11) Write the long form of DPSU.
- (12) What are the sources of War Finance ?
- (13) Define military ideology.

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

- (1) Explain purpose of financial planning.
- (2) Discuss merits of peace time economy.
- (3) Discuss causes for increasing Defence Expenditure.

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

- (1) Explain limitations of Defence Management.
- (2) Discuss trends in India's Defence Expenditure
- (3) Describe the structure of India's Defence Budget.

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

- (1) Write a note on the financial administration of the armed forces.
- (2) Discuss characteristics of India's Economic System.
- (3) How does Parliament control over Defence Budget ? Explain.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. प्रत्येकी **20** शब्दांत उत्तरे द्या (कोणतेही **दहा**) : [20]

- (1) 'पुरवठाव्यवस्थापन'ची व्याख्या द्या.
- (2) वित्तीय नियोजन आणि नियंत्रण म्हणजे काय ?
- (3) युद्ध क्षमतेची गतिमानता म्हणजे काय ?
- (4) इन्टीग्रेटेड (एकसंघ) डिफेन्सचा अर्थ लिहा.
- (5) आर्थिक युद्धपद्धतीची व्याख्या द्या.
- (6) शांतताकाळीन अर्थव्यवस्थेचे **दोन** हेतू लिहा.
- (7) सामरिक धोके म्हणजे काय ?
- (8) शून्य आधारीत अर्थसंकल्प म्हणजे काय ?

- (9) सैनिकी तत्वप्रणालीची व्याख्या द्या.
- (10) युद्धकालीन अर्थव्यवस्था म्हणजे काय ?
- (11) डि. पी. एस. यु. चे पूर्ण स्वरूप लिहा
- (12) युद्धनिधी उभारण्याची स्रोते कोणती ?
- (13) 'सैनिकी विचारधारा'ची व्याख्या द्या.

2. 50 शब्दांत उत्तरे द्या (कोणतेही दोन) : [10]

- (1) वित्तीय नियोजनाचे हेतू स्पष्ट करा.
- (2) शांतताकाळीन अर्थव्यवस्थेचे गुणधर्माविषयी चर्चा करा.
- (3) संरक्षणावरील वाढतजाणाऱ्या कारणांविषयी" चर्चा करा.

3. 150 शब्दांत उत्तरे द्या (कोणतेही दोन) : [20]

- (1) संरक्षण व्यवस्थापनाच्या मर्यादा स्पष्ट करा.
- (2) भारताच्या संरक्षण खर्चाचे "कल" (ट्रेण्ड्स) विषयी चर्चा करा.
- (3) भारताच्या संरक्षण अंदाजपत्रकाची रचना वर्णन करा.

4. 300 शब्दांत उत्तरे द्या (कोणतेही दोन) : [30]

- (1) सशस्त्र सेनादळातील वित्तीयप्रशासन यावर टिपण लिहा.
- (2) भारताच्या आर्थिक व्यवस्थेच्या वैशिष्ट्या बाबत चर्चा करा.
- (3) संरक्षण अंदाजपत्रकावर संसद कशा प्रकारे नियंत्रण करते ? स्पष्ट करा.



Total No. of Questions—6]

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**[4763]-328**

**T.Y. B.Com. EXAMINATION, 2015**

**INSURANCE, TRANSPORT AND TOURISM**

**Paper III**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

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

(ii) Figures to the right indicate full marks.

1. Enumerate the functions and working of WTO (World Tourism Organisation). [14]

2. Explain the factors related to Travel and Tourism business.

*Or*

Explain the functions and working of IUTO (International Union of Travel Organisation). [14]

P.T.O.

**3.** (a) Write a brief note on TAAI (Travel Agents Association of India).

(b) Explain the role of city guides in tours.

*Or*

(a) Explain the role of Embassy in International Tour.

(b) State the significance of tour operator in Tourism. [14]

**4.** Distinguish between tourism in India and tourism in other countries. [14]

**5.** Answer the following questions (any *two*) :

(1) Write a note on tour-packages

(2) Explain the significance of communication skill for tourism.

(3) Write a brief note on tourism in Thailand

(4) Write a note on Tour Accommodation. [14]

**6.** Explain the need of behavioural aspect for Tourism. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. 'जागतिक पर्यटन संघटनेची' (World Tourism Organisation) कार्ये आणि कामगिरी सविस्तर विशद करा. [14]

2. यात्रा आणि पर्यटन व्यवसायाशी निगडित असलेले घटक स्पष्ट करा.

किंवा

यात्रा संघटनेची आंतरराष्ट्रीय युनियनची (IUTO) कार्ये आणि कामगिरी स्पष्ट करा. [14]

3. (अ) भारतीय प्रवास प्रतिनिधी मंडळ (TAAI) यावर थोडक्यात टिप लिहा. [14]

(ब) यात्रा/प्रवासात सिटी गार्डचा असलेली भूमिका स्पष्ट करा.

किंवा

(अ) आंतरराष्ट्रीय प्रवासामध्ये परकीय वकीळात (Embassy) ची भूमिका स्पष्ट करा.

(ब) पर्यटनात यात्रा-आयोजकाचे असलेले महत्व सांगा.

4. भारतातील पर्यटन आणि इतर देशातील पर्यटन या दोघामधील फरक विशद करा. [14]
5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [14]
- (1) यात्रा-पॅकेजेस् (Tour-Packages) यावर टिप लिहा.
  - (2) पर्यटनासाठी संभाषण चातुर्याचे असलेले महत्व स्पष्ट करा.
  - (3) थायलंड मधील पर्यटन यावर थोडक्यात टिपा लिहा.
  - (4) पर्यटक निवास व्यवस्था यावर टिप लिहा.
6. पर्यटनासाठी असलेली वर्तवणूकीची गरज स्पष्ट करा. [10]

Total No. of Questions—5]

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**[4763]-329**

**T.Y. B.Com. EXAMINATION, 2015**

**COMPUTER APPLICATION**

**Paper III**

**(MIS, Software Engineering and Enterprise**

**Resource Planning)**

**(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 diagrams must be drawn wherever necessary.

**1. (A) Attempt any *four* of the following :** [8]

(i) Write format of decision table.

(ii) What is system ? State its characteristics.

(iii) What is feasibility study ?

(iv) What is BPR ?

(v) Explain the role of system analyst.

P.T.O.

(B) Attempt any *two* of the following : [8]

(i) Explain Customer Relationship Management

(ii) Write a note on Software Engineering.

(iii) Explain the concept of Business Process Re-engineering in detail.

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

(i) Explain different fact finding techniques.

(ii) Explain 4GL approach in detail.

(iii) Explain ISO standards in detail.

(iv) Explain the role of MIS.

(v) Explain the concept of tuning and optimization of software quality.

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

(i) Explain spiral model.

(ii) Differentiate between structural and non-structural interview technique.

(iii) Explain input design with example.

(iv) Differentiate between MIS and BPR.

(v) Explain system implantation strategies.

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

- (i) Explain system requirement specification.
- (ii) Explain different types of testing.
- (iii) Write a note on Information Management in SCM.
- (iv) Explain SDLC in detail.
- (v) Explain SRS in detail.

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

- (i) Explain the concept of decision tree with an example.
- (ii) Write a note on ISO standards.
- (iii) What is maintenance ? Explain different types of maintenance.
- (iv) What is DFD ? What are the different types of symbols used in DFD ?
- (v) Explain McCall's quality factors.

Total No. of Questions—2]

[Total No. of Printed Pages—2

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**[4763]-330**

**T.Y. B.Com. EXAMINATION, 2015**

**COMPUTER APPLICATIONS**

**(Vocational Course)**

**Paper V**

**(2008 PATTERN)**

**Time : Two Hours**

**Maximum Marks : 40**

1. Answer the following questions (any *five*) : [20]
- (a) Explain the scope of E-commerce.
  - (b) Explain advantages and disadvantages of E-commerce.
  - (c) Explain joint application model to develop a website.
  - (d) What is protocol ? Explain different types of protocols in detail.
  - (e) Explain different ways to connect your PC to internet ?
  - (f) Explain web pyramid with a diagram.

P.T.O.



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

[20]

- (a) WWW
- (b) Domain name system
- (c) Trade Cycle
- (d) Internet Commerce
- (e) Search engine
- (f) Internet Service Provider
- (g) Intranet.

Total No. of Questions—3]

[Total No. of Printed Pages—2

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**[4763]-331**

**T.Y. B.Com. EXAMINATION, 2015**  
**ADVERTISING, SALES PROMOTION**  
**AND SALES MANAGEMENT**  
**Paper V (Vocational)**  
**(Sales-force Management)**  
**(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 the term 'Performance Appraisal'. Narrate its importance. [12]

*Or*

What do you mean by 'Sales Quota' ? Explain factors to be considered for setting sales quota.

2. Enumerate the ethical and legal aspects of public relations. [12]

*Or*

Give meaning of the term 'Customer Relationship Management'. Explain the elements of customer relationship management.

P.T.O.

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

[16]

(a) Importance of sales management

(b) Procedure of recruitment

(c) Sales forecasting

(d) Tools of public relations (any *four*).

Total No. of Questions—4]

[Total No. of Printed Pages—3

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[4763]-332

**T.Y. B.Com. EXAMINATION, 2015**

**TAX PROCEDURE AND PRACTICES**

**Paper V (Vocational)**

**(Customs Act)**

**(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 (any five) :**

[10]

- (i) When did the WTO established ?
- (ii) The rates of additional duties are provided in....
- (iii) What is meant by 'Dutiable Goods' ?
- (iv) What is meant by 'Basic Customs Duty' ?
- (v) What is meant by 'Transaction Value' ?
- (vi) What is meant by 'Transshipment Bond' ?
- (vii) What is meant by 'Noting' ?

P.T.O.

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

- (1) What is 'Demurrage' ? What are the kinds of demurrage ?
- (2) What do you mean by 'Duty-drawback' ? What are the rates of duty-drawback ?
- (3) Who is called 'person in charge' ? Which document required to be prepared by him at the time of clearance of good at the time of import and export ?
- (4) What are the provisions for 'General Free Allowance' for baggage ?

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

- (1) Distinguish between 'Baggage' and 'Bonafide Baggage'.
- (2) Distinguish between 'Customs Duty' and 'Central Excise'.
- (3) What is meant by 'Territorial waters' and 'Customs waters' under Customs Act ?
- (4) Enumerate administrative set up under Customs Act. What are their powers and duties ?
- (5) Discuss 'Bill of Entry' and 'Shipping Bills' under Customs Act.

4. Answer in detail (any *one*) : [12]

(1) What are the types of Custom Duty ? Discuss how they are charged? What are the objects for levy of such duties ?

(2) What is meant by 'Custom Station' ? What are the kinds of customs stations ? What is their importance ?

Total No. of Questions—3]

[Total No. of Printed Pages—2

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**[4763]-333**

**T.Y. B.Com. EXAMINATION, 2015**

**ENTREPRENEURSHIP DEVELOPMENT**

**(Common to)**

**(i) Computer Applications**

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

**Paper VI (Vocational)**

**(2008 PATTERN)**

**Time : Two Hours**

**Maximum Marks : 40**

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

(ii) Figures to the right indicate full marks.

**1. Highlight the need of entrepreneurship in modern society. [12]**

*Or*

Bring out the merits and demerits of partnership form of organisation.

**2. Write a detailed note on the role of consultancy organisation. [12]**

P.T.O.

*Or*

Define the term 'Break-even point'. Explain its features and limitations in brief.

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

(a) Procedure for registration of SSI

(b) Barriers to entrepreneurship

(c) Marketing segmentation

(d) Soft skills.



Total No. of Questions—4]

[Total No. of Printed Pages—2

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**[4763]-334**

**T.Y. B.Com. EXAMINATION, 2015**

**TAX PROCEDURE AND PRACTICES**

**Paper VI**

**(Entrepreneurship Development and Project Report)**

**(Vocational Course)**

**(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) Define “Entrepreneur”.
- (2) Why is entrepreneurship important in India ?
- (3) State the various stages of entrepreneurial process.
- (4) What do you mean by “human resource planning” ?
- (5) State the learning objectives of an entrepreneurship.

P.T.O.

(6) State the various types of ownership.

(7) What do you mean by “prospects” of a company ?

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

(a) What are the main basic qualities of a entrepreneur ?

(b) What is “Job specification” ?

(c) What are the disadvantages of a private sector ?

(d) State the various ‘marketing functions’ ?

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

(i) On which criterions markets are classified ?

(ii) Write a note on “Memorandum of Association” ?

(iii) Write down the various sources required for any business activities.

(iv) Give the difference between entrepreneur and professional manager.

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

(a) Explain in detail the theories of an “Entrepreneurship”.

(b) “Entrepreneurship is the life-blood of any economy.” Discuss.