

Total No. of Questions : 4]

SEAT No. :

PC1017

[Total No. of Pages : 3

[6315]-201

S.Y.B.Com.

241: BUSINESS COMMUNICATION-II

(2019 Pattern) (Semester-IV)

Time : 2½ Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) A) multiple choice questions. (Any 5)

[5]

- a) _____ is document which provide details about project overall status and its performance.
 - i) Project Report
 - ii) Memo
 - iii) Office Order
- b) _____ is a free mobile messaging application, massively used for messaging and voice calls.
 - i) WhatsApp
 - ii) Twitter
 - iii) YouTube
- c) _____ is a formal complaint about any unsatisfactory product, service or situation.
 - i) Complaint Letter
 - ii) Sales Letter
 - iii) Order Letter

P.T.O.

- d) _____ is a frequently updated web page used for personal commentary or business content.
- i) Blog
 - ii) Google Sheet
 - iii) Google Classroom
- e) _____ is a formal letter written to confirm the list of items you would like to purchase.
- i) Order letter
 - ii) Sales letter
 - iii) Inquiry letter
- f) _____ is a social networking site that makes it easy for you to connect and share with family and friends online.
- i) Facebook
 - ii) Google Form
 - iii) Google Classroom

B) Match the following. [5]

Group 'A'

- a) Formal Report
- b) Cisco Webex meeting App
- c) Sales Letter
- d) E-mail
- e) Press Release

Group 'B'

- i) Piece of news send out to public
- ii) Inbox
- iii) Attract Potential Customer to your product of service
- iv) Online meeting & Team messaging
- v) Annual Report

Q2) Write short notes. (Any 2) [10]

- a) Office Memo
- b) Video conferencing
- c) Collection Letter
- d) Elements of Mail

- Q3)** a) What is 'Report'? State essential elements of Report Writing. [8]
- b) What is Internet? Explain in detail advantages and disadvantages of internet. [7]
- Q4)** a) Write a complaint letter on behalf of 'Ram and Son, Bajirao Road, Pune to the Manager 'Nashik General Stores' G.M. Road, Nashik about the defects in products. [8]
- b) Write the Meaning of 'Blog'? Explain in detail about how to write a Blog. [7]



Total No. of Questions : 4]

SEAT No. :

PC-4836

[Total No. of Pages : 5

[6315]-202

S.Y. B.Com.

242 : CORPORATE ACCOUNTING - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No. 1 is compulsory.*
- 2) *Solve any 2 questions from Q. No. 2, 3 and 4.*
- 3) *Use of basic calculator is allowed.*
- 4) *Figures to the right indicate full marks.*

Q1) A) Fill in the blanks with the appropriate term from the given options (Any five) : [5]

- i) Under _____ goodwill is recorded which is arising from amalgamation.
(Purchase Method, Amalgamation Method, Pooling of Interest)
- ii) Profit included in the closing stock is known as _____.
(Accumulated Profit, Capital Profit, Unrealized Profit)
- iii) In consolidated balance sheet Holding Company's share of revenue profit / loss is adjusted to _____.
(Profit & Loss A/c, Goodwill, Minority Interest)
- iv) Municipal Taxes are _____ creditors.
(Preferential, Secured, Unsecured)
- v) _____ has access to lot of sensitive financial information of the organization.
(Financial Accountant, Management Accountant, Forensic Accountant)
- vi) One of the important sources of raising funds in the event of a company's liquidation is _____ of the company.
(called up capital, uncalled capital, subscribed capital)
- vii) _____ is a financial forensic engagement.
(Mortgage Fraud, Dispute, Breach of trust)

P.T.O.

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

- i) In winding up of a company a liquidator is responsible to repay capital to shareholders up to the full amount of market value of the shares held by them.
- ii) A forensic accountant uses interviews and leveraging techniques designed to elicit sufficient information to prove or disapprove a hypothesis.
- iii) Unrealised profit is calculated on goods sold by holding company included in closing stock of subsidiary company.
- iv) The willful act of stealing someone's identity for monetary benefits is called Identity Theft.
- v) Minority Interest shown in the consolidated balance sheet is the equity held by the holding company in the subsidiary company.
- vi) Forensic Accounting is sometimes referred to as Forensic Auditing.
- vii) A new company has not been formed in case of absorption.

C) Match the following : [5]

Group A	Group B
i) Forensic Accounting	a) Net-Asset Method
ii) Revenue Profit	b) By Court
iii) Compulsory winding up	c) List H
iv) Purchase Consideration	d) Money Laundering
v) Deficiency Account	e) After the date of acquisition of shares

D) Write Short Notes (any three) : [15]

- i) Objectives of Forensic Accounting
- ii) Compulsory Winding up
- iii) Payment basis method
- iv) Examples of Forensic Accounting
- v) Minority Interest

Q2) The Balance Sheet of Rajnish Ltd. As on 31st March 2024 was as follows.[20]

Balance Sheet

As on 31st March 2024

Liabilities	Amount
Share Capital	
2000, 8% Preference Shares of ₹ 100 each fully paid	2,00,000
4,000 Equity shares of ₹ 100 each ₹ 80 paid.	3,20,000
6,000 Equity shares of ₹ 100 each ₹ 70 paid.	4,20,000
8% Debentures (having floating charges on all assets)	2,00,000
Debenture Interest Payable	8,000
Sundry Creditors	3,20,000
	14,68,000
Asstes	Amount
Goodwill	2,24,000
Land and Buildings	4,36,000
Plant and Machinery	1,80,000
Furniture	20,000
Office Equipment	40,000
Stock	1,98,000
Debtors	1,70,000
Bills Receivable	44,000
Cash in Hand	16,000
Profit & Loss	1,40,000
	14,68,000

The Company went into voluntary liquidation as on that date.

- Preference Dividend was in arrears for last three years and as per the articles, it was to be returned before returning Equity Capital.
- Sundry Creditors include a Loan of ₹ 80,000 secured on the hypothecation of Plant and Machinery and Preferential Creditors of ₹ 20,000.
- The liquidator realised the assets as follows:
 - Land and Buildings ₹ 4,30,000
 - Plant and Machinery ₹ 1,00,000
 - Office Equipment ₹ 25,000
 - Furniture ₹ 16,000
 - Stock ₹ 1,40,000
 - Debtors ₹ 1,20,000
 - Bills Receivable ₹ 28,000

- d) Legal charges on liquidation amounted to ₹ 2,000. The liquidation expenses were ₹ 5,200.
- e) There was a typewriter which was completely written off from the books of accounts, but the liquidator sold it for ₹ 1,000 which was not included in the office Equipments mentioned above.
- f) The liquidator's remuneration was fixed at ₹ 2,000 plus 2% on sale of assets, plus 4% on the amount distributed to unsecured creditors.

Prepare the Liquidator's Final Statement of Account if the amounts were paid on 1st July 2024

Q3) The following are the Balance Sheets of H Ltd. and S Ltd. as on 31st March 2024. **[20]**

Liabilities	H Ltd. Amount	S Ltd. Amount	Assets	H Ltd. Amount	S Ltd. Amount
Share Capital :	5,00,000	2,00,000	Goodwill	30,000	10,000
Shares of ₹ 10 each			Machinery	3,66,000	1,36,000
General Reserve	75,000	--	Stock	90,000	45,000
Profit & Loss A/c	71,000	30,000	Debtors	1,47,500	61,500
Creditors	91,000	43,500	Cash	17,500	13,500
Bills Payable	10,000	--	Investments	96,000	--
			(12,000 shares of S Ltd. at cost)		
			Bills Receivable	--	7,500
	7,47,000	2,73,500		7,47,000	2,73,500

Additional Information :

- a) H Ltd. Acquired the shares of S Ltd. on 1st April 2023.
- b) The Profit and Loss A/c of S Ltd. Showed a debit balance of ₹ 10,000 on 1st April 2023.
- c) Included in the Stock of S Ltd. are goods of ₹ 10,000 which were supplied by H Ltd. at cost plus 25%.
- d) The Bills Payable in H Ltd. represented ₹ 7,500 included in favour of S Ltd.

Prepare Consolidated Balance Sheet and necessary working notes.

Q4) The Financial position of Jagdish Ltd. Jalgaon as on 31.03.2024 disclose the following position. **[20]**

Balance Sheet as on 31 March 2024

Liabilities	Amount	Assets	Amount
Share Capital		Property Plant and Equipment	
Issued, Subscribed and Called Up Capital:		Freehold Property	49,000
728 Eq. Sh. of ₹ 100 each fully	72,800	Workshop Plant	38,500
Called and paid up		Equipments	7,000
		Current Assets	
General Reserve	15,960	Stock in Trade	34,300
Revenue Profit	32,900	Book Debts	17,780
Current Liabilities		Cash	8,960
Trade Payable	12,810	Preliminary Expenses	5,460
Trade Creditors	18,760		
Expenses Payable	7,770		
Total	1,61,000	Total	1,61,000

Jagdish Ltd. was absorbed by Suraj Ltd., Shirpur on the following terms and conditions.

- Jagdish Ltd. paid expenses of liquidation amounting to ₹ 2,800.
- Suraj Ltd., agreed to take over all the assets and liabilities of Jagdish Ltd. at the book value except Freehold Property ₹ 52,500 Workshop Plant ₹ 36,400 and Stock-in- Trade ₹ 42,700.
- Jagdish Ltd. agreed to write off Preliminary Expenses completely against its unutilized Free Reserves.
- Suraj Ltd. discharged the purchase consideration by allotment of 840 shares of ₹ 100 each at 125 per share and the balance in cash.

You are required to prepare necessary ledger accounts in the books of Jagdish Ltd. and pass the acquisition entries in the books of Suraj Ltd.



Total No. of Questions : 6]

SEAT No. :

PC1018

[Total No. of Pages : 4

[6315]-203

S.Y. B.Com.

243 : BUSINESS ECONOMICS - II (MACRO)

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidate:

- 1) Q. No. 1, Q. No. 6 are compulsory.*
- 2) Solve any 3 questions from the remaining question No. 2, 3, 4, 5.*
- 3) Figures to the right indicate full marks.*

Q1) A) Fill in the blanks (any five)

[5]

- i) Dr. Fisher introduced the quantity theory of money in _____
(1910, 1911, 1912, 1919)
- ii) _____ is an example of direct tax.
(GST, Service Tax, Income Tax, Seles Tax)
- iii) The duration of the phases of the trade cycle is _____
(same, different, law, more)
- iv) When too much money chasing to few goods it's called _____
(deflation, inflation, value of money, credit creation)
- v) In the stage of _____ the velocity of money decreases.
(prosperity, depression, recession, revival)
- vi) The scope of public finance does not include the following _____
(tax, public expenditure, monetary policy, public debt)

P.T.O.

B) Match the following pairs [5]

- | Group - A | Group - B |
|---|--------------------------|
| i) Phase of trade cycle | a) Fiscal Measures |
| ii) Tax | b) Public Borrowing |
| iii) Quantitative credit control method | c) $MV = PT$ |
| iv) Fiscal measures | d) Open market operation |
| v) Fisher | e) Recession |
| | f) $M = KPY$ |

Q2) Explain the quantity theory of money. [15]

Q3) What is inflation? Explain the causes of inflation. [15]

Q4) What is trade cycle? State the characteristics of trade cycle. [15]

Q5) What is public debt? State the importance of public debt. [15]

Q6) Write short notes on (any three) [15]

- a) Balance budget
- b) Public finance
- c) Direct Tax
- d) Trade cycle
- e) Demand full inflation



Total No. of Questions : 6]

PC1018

[6315]-203

S.Y. B.Com.

243 : BUSINESS ECONOMICS - II (MACRO)

(2019 Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास/

/एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सोडविणे अनिवार्य आहेत.
 - 2) उर्वरित प्रश्न क्र. 2, 3, 4 आणि 5 मधील कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्र.1) अ) रिकाम्या जागा भरा. (कोणतेही पाच)

[5]

- i) डॉ. फिशर यांनी पैशाचा चलन, संख्यामान सिद्धांत मध्ये मांडला.
(1910, 1911, 1912, 1919)
- ii) हे प्रत्यक्ष कराचे उदाहरण आहे.
(GST, सेवाकर, प्राप्तीकर, विक्रीकर)
- iii) व्यापार चक्राच्या टप्प्यांचा कालावधी आहे.
(समान, भिन्न, कमी, अधिक)
- iv) जेव्हा अत्याधिक पैसा अत्यंत कमी वस्तूंचा पाठलाग करतो, तेव्हा त्यास असे म्हणतात.
(चालनसंकोच, चलनविस्तार, पैशांचे मूल्य, पतनिर्मिती)
- v) अवस्थेत पैशाचा भ्रमण वेग कमी होतो.
(तेजी, मंदी, अपसरण, पुनरुज्जीवन)
- vi) सार्वजनिक आयव्ययामध्ये खालीलपैकी समावेश होत नाही.
(कर, सार्वजनिक खर्च, मौद्रिक धोरण, सार्वजनिक कर्ज)

ब) खालील जोड्या जुळवा :

[5]

गट-अ

गट-ब

i) व्यापारचक्राचा टप्पा

अ) वित्तीय उपाय

ii) कर

ब) सार्वजनिक कर्ज

iii) परिणामकारक वित्त नियंत्रण पद्धत

क) $MV = PT$

iv) राजकोषीय उपाय

ड) खुल्या बाजारातील कर्ज रोखे खरेदी विक्री

v) फिशर

इ) मंदी

फ) $M = KPY$

प्र.2) पैशाचा चलन संख्यामान सिद्धांत स्पष्ट करा.

[15]

प्र.3) भाववाढ म्हणजे काय? भाववाढीची कारणे स्पष्ट करा.

[15]

प्र.4) व्यापारचक्र म्हणजे काय? व्यापारचक्राची वैशिष्ट्ये सांगा.

[15]

प्र.5) सार्वजनिक कर्ज म्हणजे काय? सार्वजनिक कर्जाचे महत्त्व सांगा.

[15]

प्र.6) टिपा लिहा. (कोणत्याही तीन)

[15]

अ) शिलकीचे अंदाजपत्रक

ब) सार्वजनिक वित्त

क) प्रत्यक्ष कर

ड) व्यापार चक्र

इ) मागणी ताणनिर्मित भाववाढ



Total No. of Questions : 6]

SEAT No. :

[Total No. of Pages : 4

PC1019

[6315]-204

S.Y. B.Com.

244 : BUSINESS MANAGEMENT - II

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 is Compulsory.*
- 2) Attempt any four Questions from Q. No. 2 to 6.*
- 3) Figures to the right indicate full marks.*

Q1) A) Fill in the blank with the most appropriate alternative (any five) [5]

- i) _____ is a function of management that helps to check errors and take corrective actions.
(Control, Organise, Delegate, Direction)
- ii) _____ is a business model that helps a company be socially accountable to itself, its stakeholders and the public.
(Strategic responsibility, Business Planning, Corporate social responsibility, Enterprise Manufacturing)
- iii) _____ leadership is a style in which the leader has complete control and makes all decisions.
(Autocratic, Democratic, Laissez-faire, Coaching)
- iv) _____ is a process of inducing and stimulating an individual to act in certain manner.
(Planning, Coordination, Motivation, Teamwork)
- v) Disaster management is a process of effectively preparing for and responding to _____.
(relocation, disasters, change, threats)
- vi) Management of Change is a systematic approach to dealing with _____.
(boundaries, disasters, organizational change, systems)

P.T.O.

B) Match the following: [5]

Column A	Column B
i) Fear	a) William Ouchi
ii) Rewards	b) Pioneered by Mahatma Gandhi
iii) Trusteeship concept	c) Operating system upgrade
iv) Z Theory	d) Negative motivation
v) Technological change	e) Positive motivation

Q2) Explain the meaning of the term motivation and its importance. [15]

Q3) What is Leadership? Explain the functions of a leader. [15]

Q4) What is Control? Explain its need. [15]

Q5) What is Corporate Social Responsibility? Explain the social responsibility of a business. [15]

Q6) Write a short note (any three) [15]

- a) Maslow's Need Hierarchy Theory
- b) Leadership styles
- c) Characteristics of Coordination
- d) Management of Change
- e) Corporate Governance



Total No. of Questions : 6]

PC1019

[6315]-204

S.Y. B.Com.

244 : BUSINESS MANAGEMENT - II

(2019 Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास/

[एकूण गुण : 70]

- सूचना :- 1) प्रश्न क्र. 1 अनिवार्य आहे.
2) प्रश्न क्र. 2 ते 6 मधील कोणतेही चार प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्र.1) अ) रिकाम्या जागा भरा. (कोणतेही पाच)

[5]

- i) हे व्यवस्थापनाचे एक कार्य आहे जे त्रुटी तपासण्यात आणि सुधारात्मक कृती करण्यास मदत करते.
(नियंत्रण, संघटन, प्रतिनिधी, दिशा)
- ii) हे एक व्यवसाय मॉडेल आहे जे कंपनीला स्वतःला, त्याच्या भागधारकांना आणि जनतेला सामाजिकरित्या जबाबदार राहण्यास मदत करते.
(स्ट्रॅटेजिक रिस्पॉन्सिबिलिटी, बिझनेस प्लॅनिंग, कॉर्पोरेट सोशल रिस्पॉन्सिबिलिटी, एंटरप्राइज मॅन्युफॅक्चरिंग)
- iii) नेतृत्व ही एक शैली आहे ज्यामध्ये नेत्याचे पूर्ण नियंत्रण असते आणि ते सर्व निर्णय घेतात.
(ऑटोक्रॅटिक, डेमोक्रेटिक, लेसेझ-फेयर, कोचिंग)
- iv) ही एखाद्या व्यक्तीला विशिष्ट पद्धतीने कार्य करण्यास प्रवृत्त करण्याची आणि उत्तेजित करण्याची प्रक्रिया आहे.
(नियोजन, समन्वय, प्रेरणा, टीमवर्क)
- v) आपत्ती व्यवस्थापन ही साठी प्रभावीपणे तयारी करण्याची आणि प्रतिसाद देण्याची प्रक्रिया आहे.
(स्थानांतरण, आपत्ती, बदल, धोके)
- vi) बदलाचे व्यवस्थापन हा शी व्यवहार करण्यासाठी एक पद्धतशीर दृष्टीकोन आहे.
(सीमा, आपत्ती, संघटनात्मक बदल, प्रणाली)

ब) खालील जोड्या जुळवा :

[5]

गट-अ

गट-ब

- i) भीती
- ii) बक्षिसे
- iii) ट्रस्टीशिप संकल्पना
- iv) झेड थिअरी
- v) तांत्रिक बदल

- अ) विल्यम ओची
- ब) महात्मा गांधी पुढाकार घेतला
- क) ऑपरेटिंग सिस्टम अपग्रेड
- ड) नकारात्मक प्रेरणा
- इ) सकारात्मक प्रेरणा

प्र.2) प्रेरणा या शब्दाचा अर्थ आणि त्याचे महत्त्व स्पष्ट करा.

[15]

प्र.3) नेतृत्व म्हणजे काय? नेत्याची कार्ये स्पष्ट करा.

[15]

प्र.4) नियंत्रण म्हणजे काय? त्याची गरज समजावून सांगा.

[15]

प्र.5) कॉर्पोरेट सोशल रिस्पॉन्सिबिलिटी म्हणजे काय? व्यवसायाची सामाजिक जबाबदारी स्पष्ट करा.

[15]

प्र.6) एक छोटी टिप लिहा. (कोणत्याही तीन)

[15]

- अ) मास्लोचा गरज पदानुक्रम सिद्धांत
- ब) नेतृत्व शैली
- क) समन्वयाची वैशिष्ट्ये
- ड) बदलाचे व्यवस्थापन
- इ) कॉर्पोरेट गव्हर्नन्स



Total No. of Questions : 6]

SEAT No. :

PC-1020

[Total No. of Pages : 4

[6315]-205

S.Y. B.Com.

245 : ELEMENTS OF COMPANY LAW - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 and Q. No. 6 are compulsory.*
- 2) Answer any 3 questions from the remaining questions no. 2, 3, 4 and 5.*
- 3) Figures to the right indicates full marks.*

Q1) A) Fill in the blanks (Any 5) :

[5]

- i) As per company Act-2013, Every Listed company should have minimum _____ women as director.
(1, 3, 5)
- ii) The first Directors of a company are appointed by the _____.
(Shareholders, Promoters, Government)
- iii) _____ is the full form of CSR.
(Corporate Service Responsibility Corporate Social Responsibility, Company Social representative)
- iv) The company must give a clear _____ day's Notice to its member for calling the general meeting.
(14, 21, 30)
- v) E-Governance is also known as _____ Governance.
(Electronics, Eco-friendly, Economy)
- vi) In order to pass a special Resolution, more than _____ percentage of votes are required.
(50, 60, 75)

P.T.O.

B) Match the following : [5]

- | Group - A | | Group - B | |
|-----------|---------------------------------|-----------|---------------------------------|
| i) | Director | a) | Minutes |
| ii) | Corporate Social Responsibility | b) | Year - 2000 |
| iii) | Resolution | c) | Formal Decision of meeting |
| iv) | Written Report of the meeting | d) | Representatives of Shareholders |
| v) | Information Technology Act. | e) | 2% of NET profit |

Q2) 'Define' Director'. Explain the various powers and Duties of Directors. [15]

Q3) Define 'Company secretary'. Explain the role & duties of company secretary. [15]

Q4) What do you mean by meeting? Explain the various types of meetings. [15]

Q5) What do you mean by 'Winding up of a company'? Explain methods of winding up of company. [15]

Q6) Write short notes (Any 3) : [15]

- a) Legal position of Directors.
- b) Corporate social Responsibility
- c) Types of Resolution
- d) Importance of E-Governance
- e) Priority order for payment of liability at the time of Liquidation.



Total No. of Questions : 6]

PC-1020

[6315]-205

S.Y. B.Com.

245 : ELEMENTS OF COMPANY LAW - II

(2019 Pattern) (CBCS) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 70

- सूचना : 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
2) प्रश्न क्र. 2, 3, 4 आणि 5 या पैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडे दिलेली संख्या पूर्ण गुण दर्शवतात.
-

प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच) : [5]

- i) कंपनी कायदा - 2013 नुसार, भाग बाजारामध्ये नोंदणी झालेल्या प्रत्येक कंपनीमध्ये किमान महिला संचालक असले पाहिजेत.
(1, 3, 5)
- ii) सार्वजनिक कंपनीच्या पहिल्या संचालकांची नियुक्ती कडून केली जाते.
(भागधारक, प्रवर्तक, सरकार)
- iii) CSR चे पूर्णरूप सांगा.
(Corporate Service Responsibility, Corporate Social Responsibility, Company Social Representative)
- iv) सर्वसाधारण सभेची सूचना दिवस आगोदर पाठविणे आवश्यक आहे.
(14, 21, 30)
- v) ई-गव्हर्नन्सला गव्हर्नन्स असेही म्हटले जाते.
(इलेक्ट्रॉनिक, इको-फ्रेडली, इकोनॉमी)
- vi) विशेष ठराव संमत होण्यासाठी टक्क्यापेक्षा जास्त मताधिक्याची गरज असते.
(50, 60, 75)

ब) योग्य जोड्या लावा :

[5]

अ गट	ब गट
i) संचालक	अ) इतिवृत्त
ii) कंपनीची सामाजिक जबाबदारी	ब) सन - 2000
iii) ठराव	क) सभेचा औपचारिक निर्णय
iv) सभेचा लेखी वृत्तांत	ड) भागधारकांचे प्रतिनिधी
v) माहिती तंत्रज्ञान कायदा	ई) निव्वळ नफ्याच्या 2%

प्रश्न 2) संचालकाची व्याख्या लिहा. संचालकांचे अधिकार आणि कर्तव्य सविस्तर स्पष्ट करा. [15]

प्रश्न 3) कंपनी चिटणीसाची व्याख्या द्या. कंपनी चिटणीसाची भूमिका आणि कर्तव्य स्पष्ट करा. [15]

प्रश्न 4) सभा म्हणजे काय? सभांचे विविध प्रकार स्पष्ट करा. [15]

प्रश्न 5) कंपनीचे समापन म्हणजे काय? समापनाच्या विविध पद्धती स्पष्ट करा. [15]

प्रश्न 6) टिपा लिहा. (कोणत्याही तीन) : [15]

- अ) संचालकाचे कायदेशीर स्थान
- ब) प्रमंडळ सामाजिक उत्तरदायित्व
- क) ठरावाचे प्रकार
- ड) ई-गव्हर्नन्सचे महत्व
- इ) कंपनीच्या समापनाच्या वेळी देणी परतकरण्याचा क्रम



Total No. of Questions : 4]

SEAT No. :

PC-1021

[Total No. of Pages : 4

[6315]-206

S.Y. B.Com.

246 - A : Business Administration - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blank with the most appropriate alternative. (any Five) [5]

- i) A Breach of contract can be of _____ breach.
(Discharge, Illegal, Void, None of these)
- ii) Productivity = _____
(Input/Output, Output/Input, Input - Output, Output-Input)
- iii) _____ environment is within the control of the business.
(Internal, External, Micro, Macro)
- iv) A _____ is not a Strategic Alliance.
(Joint marketing Campaign, Cooperative product development, Joint Venture, merger)
- v) Whenever the address of the registered office of the company changes or the office is shifted, the same has to be reported to the Registrar within _____ days from the date of shifting.
(15, 30 , 60, 45)
- vi) Strategy is derived from _____
(Policy, Objectives, Method, Rule)

P.T.O.

B) Match the pairs :

[5]

Group - A

Group - B

- | | |
|--|--|
| i) Factory Act | a) Long term contract between private parties and Government |
| ii) Company Act | b) 1969 |
| iii) NPC | c) National Productivity Council |
| iv) Public private partnership | d) 2013 |
| v) Monopolistic and Restrictive Trade Practice Act | e) 1948 |

Q2) Write a Short Note (Any two)

[10]

- a) Registration process of Business
- b) ISO-9000
- c) Components of Business Strategy
- d) Advantages of Outsourcing

Q3) a) Explain the Legal Aspects required to start a business.

[8]

- b) What is productivity? Explain the importance of productivity.

[7]

Q4) a) Explain the various steps in Developing Business Strategies.

[8]

- b) Explain the Advantages and Disadvantages of Public - Private Partnership.

[7]



Total No. of Questions : 4]

PC-1021

[6315]-206

S.Y. B.Com.

246 - A : Business Administration - II
(2019 Pattern) (CBCS) (Semester - IV)
(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

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

-
- प्रश्न 1)** अ) रिकाम्या जागा भरा. (कोणतेही पाच) [5]
- i) कराराचा भंग हा चा भंग देखील असू शकतो.
(अंमलबजावणी, बेकायदेशीर, निरर्थक, यापैकी नाही)
 - ii) उत्पादकता म्हणजे होय.
(आदान/प्रदान, प्रदान/आदान, आदान - प्रदान, प्रदान - आदान)
 - iii) पर्यावरण हे व्यवसायाच्या नियंत्रणात असते.
(अंतर्गत, बाह्य, सूक्ष्म, स्थूल)
 - iv) ही धोरणात्मक युती नाही.
(संयुक्त विपणन मोहीम, सहकारी उत्पादन विकास, संयुक्त उपक्रम, विलीनीकरण)
 - v) ज्यावेळेस कंपनीचे नोंदणीकृत कार्यालयाचा पत्ता बदलतो किंवा त्या कार्यालयाचे स्थानांतर होते त्यावेळेस स्थानांतर झालेल्या दिवसापासून दिवसांच्या आत याची माहिती रजिस्ट्रारला द्यावी लागते.
(15, 30, 60, 45)
 - vi) व्यूहरचनेची व्युत्पत्ती ही पासून झाली आहे.
(धोरणा, उद्दिष्टां, पद्धती, नियम)
- ब) योग्य जोड्या जुळवा. [5]
- | ग्रुप - अ | ग्रुप - ब |
|--|--|
| i) कारखाना कायदा | अ) खाजगी पक्ष आणि सरकार यांच्यातील दीर्घकालीन करार |
| ii) कंपनी कायदा | ब) 1969 |
| iii) NPC | क) राष्ट्रीय उत्पादकता परिषद |
| iv) सार्वजनिक खाजगी भागीदारी | ड) 2013 |
| v) मत्तेदारी व निर्बद्धात्मक व्यापार व्यवहार कायदा | इ) 1948 |

- प्रश्न 2)** थोडक्यात टिपा लिहा (कोणत्याही दोन) [10]
- अ) व्यवसाय नोंदणीकरणाची प्रक्रिया
 - ब) आयएसओ-9000
 - क) व्यवसाय व्यूहरचनेचे घटक
 - ड) बाह्यस्त्रोतार्थीकरणाचे (आउटसोर्सिंगचे) फायदे
- प्रश्न 3)** अ) व्यवसाय सुरू करण्यासाठी आवश्यक असलेल्या कायदेशीर बाबी स्पष्ट करा. [8]
- ब) उत्पादकता म्हणजे काय? उत्पादकतेचे महत्व स्पष्ट करा. [7]
- प्रश्न 4)** अ) व्यवसाय व्यूहरचनेच्या विकासाच्या पायऱ्या स्पष्ट करा. [8]
- ब) सार्वजनिक - खाजगी भागीदारीचे फायदे आणि तोटे स्पष्ट करा. [7]



Total No. of Questions : 4]

SEAT No. :

PC-1022

[Total No. of Pages : 4

[6315]-207

S.Y. B.Com.

246(B) : BANKING AND FINANCE - II

Indian Banking System - II

(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blanks with appropriate alternative (any five) : [5]

- i) _____ is a co-operative Bank.
 - a) Bank of Maharashtra
 - b) Cosmos Bank
 - c) Bandhan Bank
 - d) Deutsche Bank
- ii) Providing Credit to the industrial sector is _____ type of function of a development bank.
 - a) Financial Function
 - b) Developmental Function
 - c) Enforcement Function
 - d) Promotional Function
- iii) India has _____ system of Banking system.
 - a) Unit Banking
 - b) Branch Banking
 - c) Wholesale Banking
 - d) Merchant Banking
- iv) The Cash Reserve Ratio is an important tool of the economy's _____ policy.
 - a) Treasury
 - b) Financial
 - c) Monetary
 - d) Merchant
- v) According to Basel II _____ is recognised as the third pillar of banking business.
 - a) Minimum Capital Requirements
 - b) Supervisory Review Process
 - c) Standardised Approach
 - d) Market Discipline
- vi) Merchant Banks in India were started in 1967 by _____ bank.
 - a) State Bank of India
 - b) Cosmos Bank
 - c) National Grindlays Bank
 - d) Deutsche Bank

P.T.O.

B) Match the following. [5]

Column A	Column B
i) Reserve Bank of India	a) Local Bank
ii) Principle of Co-operation	b) Minimum percentage of commission deposits
iii) NABARD	c) Banker's Bank
iv) Unit Banking	d) Thrift
v) Statutory liquidity Ratio	e) July 1982

Q2) Write a Short Note. (Any Two) [10]

- a) Wholesale Banking
- b) District Co-operative Banks.
- c) Challenges before the Development Banks in India
- d) Basel - III

Q3) a) Explain the structure of Co-operative banks in India. [8]

b) State the Role of Development Banks in Economic Development. [7]

Q4) a) What is Digital Banking? Explain the advantages & limitations of digital banking. [8]

b) Explain in detail the recommendations of Narasimhan Committee I. [7]



246(B) : बँक व्यवसाय आणि वित्तपुरवठा - II

भारतीय बँक प्रणाली - II

(2019 Pattern) (CBCS) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1)** अ) योग्य पर्यायासह खालील रिक्त जागा भरा. (कोणतेही पाच) [5]
- i) ही सहकारी बँक आहे.
अ) बँक ऑफ महाराष्ट्र ब) कॉसमॉस बँक
क) बंधन बँक ड) डॉश बँक
 - ii) उद्योगक्षेत्राला पतपुरवठा करणे हे विकास बँकेचे प्रकारचे कार्य आहे.
अ) वित्तीय कार्य ब) विकास कार्य
क) प्रवर्तनात्मक कार्य ड) प्रोत्साहनात्मक कार्य
 - iii) भारतात पद्धतीची बँकिंग व्यवस्था आहे.
अ) एकावयवी बँकिंग ब) शाखा बँकिंग
क) धाऊक बँकिंग ड) प्रकल्पसेवी बँकिंग
 - iv) रोख राखीव निधी प्रमाण अर्थव्यवस्थेच्या धोरणाचे एक महत्वपूर्ण साधन आहे.
अ) राजकोषिय ब) आर्थिक
क) मौद्रिक ड) व्यापारी
 - v) बेसेल 2 नुसार बँक व्यवसायाचा तिसरा आधारस्तंभ म्हणून ला ओळखले जाते.
अ) किमान भांडवल गरजा ब) पर्यवेक्षकीय पुनरावलोकन प्रक्रिया
क) प्रमाणित दृष्टिकोन ड) बाजारपेठीय शिस्त
 - vi) भारतामध्ये प्रकल्पसेवी बँकांची सुरुवात ही 1967 मध्ये बँकेद्वारे झाली.
अ) भारतीय स्टेट बँक ब) कॉसमॉस बँक
क) नॅशनल ग्रिंडेल बँक ड) डॉश बँक

ब) योग्य जोड्या जुळवा.

[5]

गट 'अ'

गट 'ब'

- i) भारतीय रिझर्व्ह बँक
- ii) सहकाराचे तत्व
- iii) नाबार्ड
- iv) एकावयवी बँक
- v) वैधानिक तरलता प्रमाण

- अ) स्थानिक बँकिंग
- ब) कमिशन ठेवीची किमान टक्केवारी
- क) बँकांची बँक
- ड) काटकसर
- ई) जुलै 1982

प्रश्न 2) टिपा लिहा (कोणत्याही दोन)

[10]

- अ) धाऊक बँका
- ब) जिल्हा मध्यवर्ती सहकारी बँका
- क) भारतातील विकास बँकेसमोरील आव्हाने
- ड) बेसेल - III

प्रश्न 3) अ) भारतातील सहकारी बँकांची संरचना स्पष्ट करा.

[8]

ब) आर्थिक विकासातील विकास बँकेची भूमिका स्पष्ट करा.

[7]

प्रश्न 4) अ) डिजिटल बँकिंग म्हणजे काय? डिजिटल बँकिंगचे फायदे आणि मर्यादा विशद करा. [8]

ब) नरसिंहम् समिती - 1 च्या शिफारशी सविस्तर स्पष्ट करा.

[7]



Total No. of Questions : 4]

SEAT No. :

PC-1023

[Total No. of Pages : 4

[6315]-208

S.Y.B.Com.

246 (C) : BUSINESS LAWS AND PRACTICES - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blanks (any Five) :

[5]

- i) _____ maintain the minutes book of a society.
 - a) Secretary
 - b) Treasurer
 - c) Managing committee
 - d) Registrar
- ii) Admission of members and allocation of shares in a Co-operative society is the duty of _____.
 - a) President
 - b) Secretary
 - c) General body
 - d) Managing committee
- iii) _____ Life insurance sector was nationalized.
 - a) 1947
 - b) 1951
 - c) 1956
 - d) 1959
- iv) Operate indepently of competitive forces prevailing in the relevant market is _____ component.
 - a) Anti-competition Agreements
 - b) Abuse of dominance
 - c) Combinations regulation
 - d) Competition Advocacy
- v) Grivance handling machinery is given in _____.
 - a) Industrial Disputes Act, 1947
 - b) Factories Act, 1948
 - c) Trade Union Act, 1947
 - d) Competition Act, 2002
- vi) CCI stands for _____.
 - a) Competition commission of India
 - b) Competition council of India
 - c) Competition commerce of India
 - d) Competition cartel of India

P.T.O.

B) Match the following :

[5]

- | | |
|----------------------------|--------------------------------------|
| i) Industrial disputes Act | a) 2002 |
| ii) Co-operative society | b) April, 1947 |
| iii) Competition Act | c) one member one vote |
| iv) Premium | d) International Labour Organization |
| v) ILO | e) Payment made by policyholder |

Q2) Write a short note (any two) :

[10]

- a) Types of co-operative society
- b) Importance of Life Insurance
- c) Rights of competition commission
- d) Strike

Q3) a) What do you mean by Co-operative. Explain the features of co-operative society. [8]

b) Explain the advantages of Life Insurance. [7]

Q4) a) Explain various definitions under competition Act, 2002. [8]

b) Explain the mechanism of disputes under Industrial disputes Act, 1947. [7]



246 (C) : BUSINESS LAWS AND PRACTICES - II

(2019 Pattern) (CBCS) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडे दिलेली संख्या पूर्ण गुण दर्शवितात.

-
- प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणतेही 5) [5]**
- i) सोसायटीचे इतिवृत्त पुस्तक सांभाळून ठेवतो.
अ) सचिव ब) खजिनदार
क) व्यवस्थापन समिती ड) निबंधक
- ii) सहकारी संस्थेत सभासदांचा प्रवेश आणि भागांचे वाटप यांचे कर्तव्य आहे.
अ) अध्यक्ष ब) सचिव
क) सामान्य संस्था ड) व्यवस्थापन समिती
- iii) जीवन विमा क्षेत्राचे राष्ट्रीयीकरण करण्यात आले.
अ) 1947 ब) 1951
क) 1956 ड) 1959
- iv) संबंधित बाजारपेठेत प्रचलित असलेल्या स्पर्धात्मक शक्तींपासून स्वतंत्रपणे कार्य करणे म्हणजे घटक होय.
अ) स्पर्धा विरोधी करार ब) वर्चस्वाचा गैरवापर
क) संयोजन नियमन ड) स्पर्धा वकिली
- v) तक्रार निवारण यंत्रणा मध्ये दिली आहे.
अ) औद्योगिक विवाद कायदा, 1947
ब) कारखाना कायदा, 1948
क) व्यापारी संघटना कायदा, 1947
ड) स्पर्धा कायदा, 2002
- vi) सीसीआयचे विस्तारित रूप
अ) भारतीय स्पर्धा आयोग ब) भारतीय स्पर्धा परिषद
क) भारतातील स्पर्धा वाणिज्य ड) भारतीची स्पर्धा कार्टेल

- ब) योग्य जोड्या लावा. [5]
- | | |
|-------------------------|--------------------------------|
| i) औद्योगिक विवाद कायदा | अ) 2002 |
| ii) सहकारी संस्था | ब) एप्रिल, 1947 |
| iii) स्पर्धा कायदा | क) एक व्यक्ती एक मत |
| iv) विम्याचा घना | ड) आंतरराष्ट्रीय कामगार संघटना |
| v) आय.एल.ओ. | इ) पॉलिसीधारकाने केलेले पेमेंट |

प्रश्न 2) टिपा लिहा. (कोणतेही 2) [10]

- अ) सहकारी संस्थेचे प्रकार
ब) जीवन विम्याचे महत्व
क) स्पर्धा आयोगाचे अधिकार
ड) संप

प्रश्न 3) अ) सहकाराचा अर्थ सांगून सहकारी संस्थाची वैशिष्ट्ये स्पष्ट करा. [8]

ब) जीवन विम्याचे फायदे स्पष्ट करा. [7]

प्रश्न 4) अ) स्पर्धा कायद्यांतर्गत विविध संकल्पना स्पष्ट करा. [8]

ब) औद्योगिक कायद्यांतर्गत तक्रार निवारण्यांची यंत्रणा स्पष्ट करा. [7]



Total No. of Questions : 4]

SEAT No. :

PC-1024

[Total No. of Pages : 4

[6315]-209

S.Y. B.Com.

246D : CO-OPERATION AND RURAL DEVELOPMENT - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blanks (Attempt any five) : [5]

- i) In India, the co-operative societies act was passed in _____ year.
 - a) 1919
 - b) 1949
 - c) 1912
- ii) The principle followed in a co-operative society is _____.
 - a) No vote
 - b) One man one vote
 - c) Multiple votes
- iii) Co-operatives in India follow this type of organisational structure _____.
 - a) Unitary structure
 - b) Federal structure
 - c) Centralized structure
- iv) Admission of members and all allocation of shares in co-operative society is the duty of _____.
 - a) President
 - b) Secretary
 - c) Managing committee

P.T.O.

- v) Maharashtra state Co-operative Societies Act was passed in the year _____.
 a) 2001
 b) 1963
 c) 1960
- vi) The structure of co-operative is _____.
 a) Two Tier
 b) Three Tier
 c) Unitary
- B) Match the following : [5]
- | Part - A | Part - B |
|--|----------------|
| i) Writing the minutes of the meeting | a) Service |
| ii) Objective of Co-operative Society | b) 2013 |
| iii) Amendment in Maharashtra Co-operative society Act | c) Secretary |
| iv) Apex society | d) Limited |
| v) Liability of the members of Co-operative society | e) State level |

Q2) Write a short notes (any two): [10]

- a) Co-operative sugar factories
- b) Maharashtra state Co-operative societies act 1960
- c) Audit of Co-operative societies
- d) Procedure for Registration of multistate co-operative societies.

Q3) a) Explain the History and Benefits of co-operative legislations. [8]

- b) Explain the Need and objectives of multistate co-operative societies act. [7]

Q4) a) Explain process of membership of co-operative societies. [8]

- b) Discuss on Urban Co-operative Banks. [7]



Total No. of Questions : 4]

PC-1024

[6315]-209

S.Y. B.Com.

246D : CO-OPERATION AND RURAL DEVELOPMENT - II

(2019 Pattern) (CBCS) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

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

प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणतेही पाच) :

[5]

- i) भारतामध्ये सहकारी संस्था कायदा मध्ये मंजूर झाला.
अ) 1919
ब) 1949
क) 1912
- ii) सहकारी संस्थेत हे तत्व पाळले जाते.
अ) कोणतेही मत नाही
ब) एक व्यक्ति एक मत
क) एकाधिक मते
- iii) भारतातील सहकारी संस्था प्रकारच्या संघटनात्मक रचनेचे पालन करतात.
अ) संयुक्त रचना
ब) संघराज्य रचना
क) केंद्रीकृत रचना
- iv) सहकारी संस्थामध्ये सभासदांचा प्रवेश आणि समभागांचे सर्व वाटप हे चे कर्तव्य आहे.
अ) अध्यक्ष
ब) सचिव
क) व्यवस्थापकीय समिती

- v) महाराष्ट्र राज्य सहकारी कायदा साली संमत झाला.
 अ) 2001
 ब) 1963
 क) 1960
- vi) सहकारी संस्थेची रचना असते.
 अ) द्विस्तरीय
 ब) त्रिस्तरीय
 क) एकात्मिक

- ब) जोड्या जुळवा : [5]
- | | ‘अ’ गट | ‘ब’ गट |
|--|----------------|--------|
| i) सभेचे इतिवृत्त लिहीणे | अ) सेवा | |
| ii) सहकारी संस्थेचे उद्दीष्ट | ब) 2013 | |
| iii) महाराष्ट्र राज्य सहकारी कायदा सुधारणा | क) सचिव | |
| iv) शिखर संस्था | ड) मर्यादित | |
| v) सहकारी संस्थांच्या सदस्यांचे दायित्व | ई) राज्यस्तरीय | |

- प्रश्न 2)** टिपा लिहा. (कोणत्याही दोन) [10]
- अ) सहकारी साखर कारखाने
 ब) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960
 क) सहकारी संस्थेचे अंकेक्षण
 ड) बहुविध सहकारी संस्थांच्या नोंदणीची प्रक्रीया

- प्रश्न 3)** अ) सहकारी कायद्याचा इतिहास आणि फायदे स्पष्ट करा. [8]
 ब) बहुविध सहकारी संस्था अधिनियमांची गरज आणि उद्दिष्टे स्पष्ट करा. [7]

- प्रश्न 4)** अ) सहकारी संस्थेच्या सदस्यत्वाची प्रक्रीया स्पष्ट करा. [8]
 ब) नागरी सहकारी बँकांवर चर्चा करा. [7]



Total No. of Questions : 4]

SEAT No. :

PC-1025

[Total No. of Pages : 3

[6315]-210

S.Y. B.Com.

246 E : COST AND WORKS ACCOUNTING - II

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) a) Fill in the blanks by choosing the proper alternative given in the bracket (any five): **[5 × 1 = 5]**

- i) The _____ method of pricing is based on the assumption that materials which are purchased first are issued first.
(LIFO, FIFO, Weighted Average, Simple Average)
- ii) _____ is a written statement containing complete information about a job
(Job Analysis, Job Specification, Job Description, Job Evaluation)
- iii) _____ means translation of money wages into real terms or in terms of commodities and services that money can buy.
(Real wages, Money Wages, Piece wages, Cash wages)
- iv) A _____ is a quantitative record of receipts, issues and closing balances of items of stores.
(Store Ledge, Bin-card, Material received note, Requisition note)
- v) _____ is the systematic evaluation of the performance of an employee on the job in terms of the requirements of the job.
(Job Analysis, Merit Rating, Job Specification, Job Rating)
- vi) Just-In-Time (JIT) inventory management technique was first developed in _____?
(America, Japan, Europe, Germany)

P.T.O.

b) Match the following Pairs : [5]

Group A	Group B
1) Job Evaluation	a) Prime Cost
2) ERP	b) Record of quantity & Value
3) Wages in kind	c) Payroll software
4) Store Ledger	d) Scientific Approach
5) Store Location	e) Popular in rural areas
6) Direct Expenses	f) Worth of a job

Q2) Write short notes on any two of the following : [10]

- Distinguish between Bin-card and Store Ledger
- Remedial steps to minimise Labour Turnover
- Just-In-Time Inventory Management
- Types of Wages
- Causes of Labour Turnover

Q3) a) The following particulars have been extracted in respect of Material –X of Anurag ltd. Pune for the month of January 2023. [8]

1 st Jan -	Opening Stock –150 units @ Rs. 12 per unit
5 th Jan -	Purchases – 200 units @ Rs. 14 per unit
8 th Jan -	Issues – 250 units
12 th Jan -	Purchases –300 units @ Rs. 16 per unit
18 th Jan -	Issues – 250 units
22 nd Jan -	Purchases – 400 units @ Rs. 18 per unit
29 th Jan -	Issues – 350 units
30 th Jan -	Spoilage –15 units

Prepare Store Ledger Account using LIFO Method.

b) From the following particulars supplied by the personnel department of Advent ltd. Thane. Calculate the Labour Turnover Rate using Separation, Replacement and Flux Method. [7]

Total number of employees on 1 st April 2023	2067
Number of employees left and discharged during the month	140
Number of employees newly appointed during the month	80
Total number of employees on 30 th April 2023	1933

- Q4)** a) A worker takes 10 hours to complete a job on daily wages and 8 hours on a scheme of payment by result. His day rate is Rs. 30 per hour. The prime cost material used in the products amounted to Rs. 300 and the overheads are recovered at 100% of the total direct wages.

Calculate the factory cost of the product under : **[8]**

- i) Piece Work Plan
 - ii) Halsey Premium Plan
 - iii) Rowan Premium Plan
- b) Explain the concept of 'Enterprise Resource Planning'. State the advantages of ERP. **[7]**



Total No. of Questions : 6]

SEAT No. :

PC-4998

[Total No. of Pages : 4

[6315]-211

S.Y. B.Com.

246F: BUSINESS STATISTICS - II

(2019 Pattern) (Semester - IV)

Time : 2 ½Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question no.1 and no.6 are compulsory.
- 2) Solve any three questions from remaining question nos . 2,3,4, and 5.
- 3) Figures to the right indicate full marks.
- 4) Use of calculator and statistical table is allowed.
- 5) Symbols have usual meanings.

Q1) A) Choose the correct alternative in each of the following (Any five):

[5 × 1 = 5]

- i) The long term regular movement in a time series is called as _____
 - a) Trend
 - b) Seasonal variations
 - c) Cyclical variations
 - d) Irregular variations.
- ii) A rise in prices before Diwali is an example of _____
 - a) Secular trend
 - b) Seasonal variations
 - c) Cyclical variations
 - d) Irregular variations
- iii) Every L.P.P. is associated with another L.P.P. is called _____
 - a) Primal
 - b) Dual
 - c) Non - linear programming
 - d) None of the above
- iv) The solution to a transportation problem with m- sources and n- destinations is feasible if the no. of allocations are _____
 - a) mn
 - b) m+n
 - c) m+n -1
 - d) m - n
- v) If the primal problem has 3 constraints and 4 variables then the no. of constraints in the dual problem is _____
 - a) 3
 - b) 4
 - c) 7
 - d) 12
- vi) For solving an assignment problem, which method is used?
 - a) Least cost method
 - b) Hungarian method
 - c) VAM
 - d) MN method

P.T.O.

B) State whether the following statements are true or false (Any five):

[5 × 1 = 5]

- i) Irregular variations are predictable in the analysis of time series.
- ii) A solution x to the general L.P.P. is called feasible solution if it satisfies non-negativity constraints.
- iii) Short term fluctuations in time - series is known as seasonal variation.
- iv) Every L.P.P. is associated with another L.P.P. is called the 'dual' of the problem.
- v) In transportation problem a feasible solution is said to be optimal if the total transportation cost is zero.
- vi) Assignment problem is a special type of transportation problem.

Q2) Attempt each of the following :

[3 × 5 = 15]

- a) Explain the concepts of additive and multiplicative models in the analysis of time series. Compare there utility.
- b) Fit a trend line to the following time series by the least square method.

Year (t)	2015	2016	2017	2018	2019
Production (yt)					
(in lakh tons)	12	20	28	32	50

Estimate production for 2022 & 2024.

- c) Estimate the trend using 10% smothing constant for the following time series.

t	1	2	3	4	5	6	7	8	9	10
yt	31	37	39	41	41	39	33	29	27	29

Q3) Attempt each of the following :

[3 × 5 = 15]

- a) Define L.P.P., Explain the real life situations from business where simplex method may be used.
- b) Obtain dual of the following L.P.P.

$$\begin{array}{ll}
 \text{Minimize} & z = > x_1 + 3x_2 + 8x_3 \\
 \text{Subject to} & 8x_1 + 2x_2 + x_3 \geq 3 \\
 & 3x_1 + 6x_2 + 4x_3 \geq 4 \\
 & 4x_1 + x_2 + 5x_3 \geq 7 \\
 & x_1, x_2, x_3 \geq 0
 \end{array}$$

c) Obtain the canonical form of the following L.P.P.

$$\begin{aligned} \text{Maximize} \quad & Z = 16x_1 + x_2 \\ \text{Subject to} \quad & x_1 + 2x_2 \leq 10 \\ & 2x_1 + 3x_2 \geq 11 \\ & x_1 + x_2 \geq 4 \\ & x_1, x_2 \geq 0 \end{aligned}$$

Q4) Attempt each of the following :

[3 × 5 = 15]

- Explain the MODI method for obtaining optimal solution of given transportation problem.
- Obtain initial basic feasible solution using north- west corner method for the following transportation problem.

Destination → Origin ↓	D ₁	D ₂	D ₃	D ₄	Supply
O1	1	2	1	4	30
O2	4	2	5	9	50
O3	20	40	30	10	20
Demand	20	40	30	10	100

Hence find the corresponding transportation cost.

- Obtain initial basic feasible solution of the following transportation problem by matrix minima method.

Destination → Origin ↓	D ₁	D ₂	D ₃	D ₄	Supply
O1	30	25	40	20	100
O2	29	26	35	40	250
O3	31	33	37	30	150
Demand	90	160	200	50	

Hence find the corresponding transportation cost.

Q5) Attempt each of the following :

[3 × 5 = 15]

- a) Describe mathematical model for assignment problem explain the concept of minimization and maximization.
- b) What is an unbalanced assignment problem ? How to make such problem balanced?
- c) Three different airplanes are to be assigned to handle three cargo consignments with a view to maximize profit (in lakh rupees). The profit matrix is given as follows:

Airplanes	Cargo Consignments		
	C ₁	C ₂	C ₃
A ₁	1	4	5
A ₂	2	3	3
A ₃	3	1	2

Q6) Attempt any three of the following :

[3 × 5 = 15]

- a) Discuss long term and short term fluctuations in analysis of time series.
- b) Discuss the four Components of time series.
- c) Unbounded solution, basic feasible solution, alternate solution in L.P.P.
- d) Balanced and unbalanced transportation problem.
- e) Hungarian method to solve assignment problem.



Total No. of Questions : 4]

SEAT No. :

PC-1026

[Total No. of Pages : 4

[6315]-212

S.Y. B.Com.

246(G) : BUSINESS ENTREPRENEURSHIP
(2019 Pattern) (Special Paper - I) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the Blanks. (Any 5)

[5]

- i) _____ is a dynamic process of creating incremental wealth and innovative things of value.
 - a) Entrepreneurship
 - b) Customer
 - c) Seller
- ii) Self-help group first started from the Gramin Bank of _____.
 - a) Bangladesh
 - b) Pune
 - c) Japan
- iii) Insurance is related to _____ sector.
 - a) Service
 - b) Primary
 - c) Secondary
- iv) The service sector also known as the _____ sector.
 - a) tertiary
 - b) primary
 - c) secondary
- v) _____ is the founder of Naukri.com.
 - a) Mr. Sanjeev Bhikchandani
 - b) Mr. Ritesh Agrawal
 - c) Mr. Radhakishan Damani

P.T.O.

vi) _____ development is the means of enhancing the knowledge and skill of entrepreneurs.

- a) Entrepreneurship
- b) Employee
- c) Customer

B) Match the following. [5]

Group 'A'

Group 'B'

- | | |
|---------------------------|------------------------|
| i) Mr. Mohammed Yunus | a) Hotel |
| ii) Service sector | b) 1991 |
| iii) Mumbaiche Dabewale | c) Self-help group |
| iv) Globalization | d) D-Mart |
| v) Mr. Radhakishan Damani | e) Color coding system |

Q2) Write short notes. (Any Two) [10]

- a) Administrative functions of Self-Help Group
- b) Service industry management
- c) Mr. Sanjiv Bhikchandani
- d) Challenges of Entrepreneurship Development

Q3) a) What is 'Group Entrepreneurship'? Explain advantages and disadvantages of Group Entrepreneurship. [8]

b) What is service sector? Explain role of service sector in national economy. [7]

Q4) a) Discuss in detail 'industrial contribution of Mr. Ratan Tata'. [8]

b) What is 'Entrepreneurship Development? Explain the effects of corona virus on Entrepreneurship. [7]



Total No. of Questions : 4]

PC-1026

[6315]-212

S.Y. B.Com.

246(G) : BUSINESS ENTREPRENEURSHIP
(2019 Pattern) (Special Paper - I) (Semester - IV)
(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

सूचना :

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

-
- प्रश्न 1)** अ) रिकाम्या जागा भरा. (कोणत्याही पाच) [5]
- i) ही वाढीव संपत्ती आणि मूल्याच्या नाविन्यपूर्ण गोष्टी निर्माण करण्याची गतिमान प्रक्रिया आहे.
अ) उद्योजकता
ब) ग्राहक
क) विक्रेता
 - ii) स्वयं सहाय्यता गटाची सुरुवात सर्वप्रथम च्या ग्रामीण बँकेतून झाली.
अ) बांगलादेश
ब) पुणे
क) जपान
 - iii) विमा हे या क्षेत्राशी संबंधित आहेत.
अ) सेवा
ब) प्राथमिक
क) दुय्यम
 - iv) सेवा क्षेत्र हे क्षेत्र म्हणूनही ओळखले जाते.
अ) तृतीयक
ब) प्राथमिक
क) दुय्यम
 - v) हे नौकरी डॉट कॉम चे संस्थापक आहेत.
अ) श्री. संजीव भिकचंदानी
ब) श्री. रितेश अग्रवाल
क) श्री. राधाकिशन दमानी

vi) विकास हे उद्योजकांचे ज्ञान आणि कौशल्य वाढवण्याचे साधन आहे.

अ) उद्योजकता

ब) कर्मचारी

क) ग्राहक

ब) जोड्या जुळवा.

[5]

गट 'अ'

गट 'ब'

i) श्री. मोहम्मद युनूस

अ) हॉटेल

ii) सेवा क्षेत्र

ब) 1991

iii) मुंबईचे डबेवाले

क) स्वयं-सहाय्यता गट

iv) जागतिकीकरण

ड) डी-मार्ट

v) श्री. राधाकिशन दमानी

ई) कलर कोडिंग सिस्टम

प्रश्न 2) टिपा लिहा (कोणत्याही दोन)

[10]

अ) स्वयं-सहाय्यता गटाची प्रशासकी कार्ये (Administrative functions of Self-Help Group)

ब) सेवा उद्योग व्यवस्थापन (Service industry management)

क) श्री. संजीव भिकचंदानी (Mr. Sanjiv Bhikchandani)

ड) उद्योजकता विकासाची आव्हाने (Challenges of Entrepreneurship Development)

प्रश्न 3) अ) 'समूह उद्योजकता' म्हणजे काय? समूह उद्योजकतेचे फायदे आणि तोटे स्पष्ट करा. [8]

ब) 'सेवा क्षेत्र' म्हणजे काय? राष्ट्रीय अर्थव्यवस्थेतील सेवा क्षेत्राची स्पष्ट करा. [7]

प्रश्न 4) अ) 'श्री. रतन टाटा यांचे औद्योगिक योगदान' यावर सविस्तर चर्चा करा. [8]

ब) 'उद्योजकता विकास' म्हणजे काय? कोरोना विषाणूचा उद्योजकतेवर होणारा परिणाम स्पष्ट करा. [7]



Total No. of Questions : 4]

SEAT No. :

PC-1027

[Total No. of Pages : 4

[6315]-213

S.Y. B.Com.

246(H) : MARKETING MANAGEMENT - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blank with the most appropriate alternative (any Five) : [5]

- i) Green Marketing is a part of _____.
 - a) Service Marketing
 - b) Relationship Marketing
 - c) Social Marketing
 - d) Customer Satisfaction
- ii) What is the full form of SEO
 - a) Social Engine Optimization
 - b) Search Engine Optimization
 - c) Social Engine Optimal
 - d) Search Engine Optimal
- iii) There are _____ main pillars in digital Marketing.
 - a) Four
 - b) One
 - c) Two
 - d) Three
- iv) The limitations of E- Marketing is _____.
 - a) The inability to touch and feel
 - b) Instant cash payment
 - c) Touch and fees
 - d) Immediate delivery

P.T.O.

- v) Extension of Marketing activities across the globe is called as _____.
- a) Universal Marketing b) International Marketing
c) International Business d) Universal business
- vi) _____ is the use of the internet, Mobile device, social media, search engine and other channels to reach customers.
- a) Social Media Marketing b) International Marketing
c) Green Marketing d) Marketing

B) Match the following : [5]

- | Column - A | Column - B |
|------------------------------|----------------------------|
| i) Online Marketing | a) 24 × 7 |
| ii) Plastic ban | b) E- Marketing |
| iii) Facebook | c) Green Marketing |
| iv) Increasing Import-Export | d) Social Media Marketing |
| v) Digital Marketing | e) International Marketing |

Q2) Write a short note (any two): [10]

- a) Strategies of Green Marketing
b) Online and Offline Marketing
c) Affiliate Marketing
d) Benefits of International Marketing.

Q3) a) What is Green Marketing? Explain the importance of Green Marketing. [8]

- b) Explain utility of E-Marketing in India. [7]

Q4) a) Explain difference between Traditional Marketing and Digital Marketing. [8]

- b) What is International Marketing? Explain the forces restraining of International Marketing? [7]



Total No. of Questions : 4]

PC-1027

[6315]-213

S.Y. B.Com.

246(H) : MARKETING MANAGEMENT - II

(2019 Pattern) (CBCS) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडे दिलेली संख्या पूर्ण गुण दर्शवतात.
-

प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच) : [5]

- i) हरित विपणन हा चा एक भाग आहे.
अ) सेवा विपणन ब) रेलेशनशिप विपणन/संबंधित विपणन
क) सामाजिक विपणन ड) ग्राहक समाधान
- ii) SEO चे पूर्ण रूप हे आहे.
अ) सोशल इंजिन ऑप्टिमायझेशन
ब) शोध इंजिन ऑप्टिमायझेशन
क) सोशल इंजिन इष्टतम
ड) शोध इंजिन इष्टतम
- iii) डिजिटल विपणांनामध्ये मुख्य स्तंभ आहेत.
अ) चार ब) एक
क) दोन ड) तीन
- iv) ई-विपणनाच्या मर्यादा आहेत.
अ) स्पर्श आणि अनुभवण्यास असमर्थता
ब) त्वरित रोख पेमेंट
क) स्पर्श आणि शुल्क
ड) तात्काळ वितरण

- v) जगभरातील विपणन क्रियाकलापांच्या विस्ताराला असे म्हणतात.
- अ) जागतिक विपणन ब) आंतरराष्ट्रीय विपणन
- क) आंतरराष्ट्रीय व्यापार ड) सार्वत्रिक व्यवसाय
- vi) ग्राहकांपर्यंत पोहोचण्यासाठी इंटरनेट, मोबाइल डिव्हाइस, सोशल मीडिया, शोध इंजिन आणि इतर चॅनेलचा वापर कारणे म्हणजे होय.
- अ) सोशल मीडिया विपणन ब) आंतरराष्ट्रीय विपणन
- क) हरित विपणन ड) विपणन

ब) योग्य जोड्या लावा : [5]

रकाना अ	रकाना ब
i) ऑनलाइन विपणन	अ) 24×7
ii) प्लॅस्टिक बंदी	ब) इ-विपणन
iii) फेसबुक	क) हरित विपणन
iv) आयात निर्यात वाढ	ड) सामाजिक प्रसारमाध्य विपणन
v) डिजिटल विपणन	ई) आंतरराष्ट्रीय विपणन

प्रश्न 2) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [10]

- अ) हरित विपणनाचे व्युत्पन्न
- ब) ऑनलाइन आणि ऑफलाइन विपणन
- क) संलग्न विपणन
- ड) आंतरराष्ट्रीय विपणनाचे फायदे

प्रश्न 3) अ) हरित विपणन म्हणजे काय? हरित विपणनाचे महत्व समजावून सांगा. [8]

ब) भारतातील ई-विपणनाची उपयुक्तता स्पष्ट करा. [7]

प्रश्न 4) अ) पारंपारिक विपणन आणि डिजिटल विपणनमधील फरक स्पष्ट करा. [8]

ब) आंतरराष्ट्रीय विपणन म्हणजे काय? आंतरराष्ट्रीय विपणनावर परिणाम करणारे घटक सांगा. [7]



Total No. of Questions : 4]

SEAT No. :

PC-1028

[Total No. of Pages : 4

[6315]-214

S.Y. B.Com.

**246 - (i) : AGRICULTURAL AND INDUSTRIAL
ECONOMICS - II
(2019 Pattern) (Semester - IV)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blanks (attempt any Five out of 6) :

[5]

- i) Farm management deals with _____.
 - a) Judicious Decious
 - b) Use of scarce resources
 - c) Profit maximization and family satisfaction
 - d) All of the above
- ii) Production functions refers to _____.
 - a) The input output relationship in the process of production
 - b) The technological impact
 - c) The technology and other resources in operation
 - d) The production method
- iii) Storage function creates _____.
 - a) Form utility
 - b) Possession utility
 - c) Time utility
 - d) Place utility
- iv) Industrial Development Bank of India established in _____.
 - a) 1964
 - b) 1965
 - c) 1966
 - d) 1967
- v) What is authorised capital of SIDBI?
 - a) Rs.100 Crore
 - b) Rs.500 Crore
 - c) Rs.750 Crore
 - d) Rs.1000 Crore
- vi) Productivity =
 - a) Input/output
 - b) output/input
 - c) output-input
 - d) Input-output

P.T.O.

B) Match the following :

[5]

A

B

- | | |
|--------------------------|-----------------------------------|
| i) Productivity | a) Land, Labour, Capital |
| ii) Agriculture | b) Foreign Direct Investment |
| iii) ADR | c) Latin Word |
| iv) FDI | d) USA |
| v) Factors of Production | e) Out-put per man-hour of labour |

Q2) Write a short note on (any 2 out of 4) :

[10]

- a) Management of Farm Input and Output
- b) Farmer Produces Organisation
- c) State Finance Corporation
- d) Industrial efficiency

Q3) a) Explain the meaning and objectives of Farm Management.

[8]

b) Explain the nature of Risk and Uncertainty in Agriculture.

[7]

Q4) a) State the sources of Industrial Finance.

[8]

b) Explain the factors affecting on Industrial Productivity.

[7]



**246 - (i) : AGRICULTURAL AND INDUSTRIAL
ECONOMICS - II**

(2019 Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

-
- प्रश्न 1)** अ) रिकाम्या जागा भरा. (सहा पैकी कोणत्याही पाच) [5]
- i) शेती व्यवस्थापन शी संबंधित आहे.
अ) न्यायिक निर्णय
ब) दुर्मिळ साधनांचा वापर
क) नफा वाढ आणि कौटुंबिक समाधान
ड) या पैकी सर्व
- ii) उत्पादन फलन म्हणजे
अ) उत्पादन प्रक्रीयेत आदाने आणि प्रदाने यांचा संबंध
ब) तांत्रिक प्रभाव
क) उत्पादनामध्ये तंत्रज्ञान आणि इतर स्रोत
ड) उत्पादन पद्धत
- iii) साठवणूक कार्ये तयार करणे.
अ) रूप उपयुक्तता
ब) ताब्यात घेण्याची उपयुक्तता
क) काळ उपयुक्तता
ड) स्थळ उपयुक्तता
- iv) भारतीय औद्योगिक विकास बँक मध्ये स्थापन करण्यात आली.
अ) 1964
ब) 1965
क) 1966
ड) 1967
- v) सीडबी (SIDBI) चे अधिकृत भाग भांडवल किती आहे?
अ) रु. 100 कोटी
ब) रु. 500 कोटी
क) रु. 750 कोटी
ड) रु. 1,000 कोटी
- vi) उत्पादकता =
अ) इनपूट/आऊटपूट
ब) आउटपूट/इनपूट
क) आउटपूट - इनपूट
ड) इनपूट - आउटपूट

ब) जोड्या जुळवा.

[5]

अ

ब

- i) उत्पादकता
- ii) शेती
- iii) ए.डी.आर (ADR)
- iv) एफ.डी.आय (FDI)
- v) उत्पादन घटक

- अ) भूमी, श्रम, भांडवल
- ब) परकीय थेट गुंतवणूक
- क) लेटीन शब्द
- ड) यु.एस.ए.
- इ) श्रम प्रती मनुष्य तास उत्पादन

प्रश्न 2) टिपा लिहा. (चार पैकी कोणत्याही दोन) :

[10]

- अ) कृषीची आदाने आणि प्रदाने यांचे व्यवस्थापन
- ब) शेतकरी उत्पादक कंपन्या
- क) राज्य वित्तीय महामंडळ
- ड) औद्योगिक कार्यक्षमता

प्रश्न 3) अ) शेती व्यवस्थापनाचा अर्थ आणि उद्दीष्टे स्पष्ट करा.

[8]

ब) शेती क्षेत्रातील धोका आणि अनिश्चिततेचे स्वरूप स्पष्ट करा.

[7]

प्रश्न 4) अ) औद्योगिक वित्ताचे स्रोत सांगा.

[8]

ब) औद्योगिक उत्पादकतेवर परीणाम करणारे घटक स्पष्ट करा.

[7]



Total No. of Questions : 4]

SEAT No. :

PC-1029

[Total No. of Pages : 4

[6315]-215

S.Y.B.Com

**246(J) : DEFENCE BUDGETING, FINANCE &
MANAGEMENT - II**

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Attempt any five of the following

[5 × 2 = 10]

- a) Write the merits of peace time economics.
- b) Write the merits of the war time economy.
- c) State the concept of war finance.
- d) Define Super power countries.
- e) State the role of the department of Defence production.
- f) Define war time economy.

Q2) Attempt any four of the following

[4 × 5 = 20]

- a) Demerits of peace time economy
- b) War potential
- c) Arms production
- d) Rationing
- e) Military Production

Q3) Attempt any four of the following

[4 × 5 = 20]

- a) State the concept of Strategic Planning.
- b) Explain the role of the department of defence expenditure.
- c) Explain source of finance.
- d) Explain third world countries' meaning and concept.
- e) Explain military industrialization.

P.T.O.

Q4) Attempt any two of the following

[2 × 10 = 20]

- a) Explain recent trends in defence expenditure.
- b) Explain in detail the industrial power of India.
- c) Explain in detail determinants of defence expenditure.



Total No. of Questions : 4]

PC-1029

[6315]-215

S.Y.B.Com

**246(J) : DEFENCE BUDGETING, FINANCE &
MANAGEMENT - II**

(2019 Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 70

- सूचना : 1) सर्व प्रश्न अनिवार्य.
2) उजवीकडील अंक गुण दर्शवितात.

प्रश्न 1) खालीलपैकी कोणतेही पाच प्रश्न सोडवा. [5 × 2 = 10]

- अ) शांतता कालीन अर्थव्यवस्थेचे गुण लिहा.
- ब) युद्धकालीन अर्थव्यवस्थेचे गुण लिहा.
- क) वॉर फायनान्स संकल्पना सांगा.
- ड) सुपर पावर राष्ट्रे व्याख्या करा.
- इ) संरक्षण उत्पादन विभागाची भूमिका सांगा.
- फ) युद्धकालीन अर्थव्यवस्था व्याख्या द्या.

प्रश्न 2) टिपा लिहा. (कोणतेही चार) [4 × 5 = 20]

- अ) शांतता कालीन अर्थव्यवस्थेचे दोष
- ब) युद्ध गतिमानता
- क) शस्त्रास्त्रे उत्पादन
- ड) रेशनिंग
- इ) लष्करी उत्पादन

प्रश्न 3) खालीलपैकी कोणतेही चार प्रश्न सोडवा. [4 × 5 = 20]

- अ) लष्करी नियोजनरची संकल्पना स्पष्ट करा.
- ब) संरक्षण खर्च विभागाची भूमिका स्पष्ट करा.
- क) सोर्स ऑफ फायनान्स स्पष्ट करा.
- ड) तिसऱ्या जगातील राष्ट्र अर्थ आणि संकल्पना स्पष्ट करा.
- इ) लष्करी औद्योगीकरण स्पष्ट करा.

प्रश्न 4) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

[2 × 10 = 20]

- अ) संरक्षण खर्चाचे नवीन प्रवाह स्पष्ट करा.
- ब) भारताची औद्योगिक शक्ती सविस्तर स्पष्ट करा.
- क) संरक्षण खर्चाचे घटक सविस्तर स्पष्ट करा.



Total No. of Questions : 4]

SEAT No. :

PC-1030

[Total No. of Pages : 4

[6315]-216

S.Y. B.Com.

246(K) : INSURANCE, TRANSPORT AND TOURISM - II
(2019 Pattern) (CBCS) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blank with the most appropriate alternative (any Five) [5]

- i) The oldest type of tourism is _____.
(Religious, Historical, Adventure.)
- ii) Kaziranga national park is located in state of _____.
(Rajasthan, West Bengal, Assam)
- iii) Tourism activity is an _____ generating activity.
(Income, Recreation, Travel)
- iv) National Tourism Policy _____, is the first tourism policy of the India. (1990, 1982, 2002)
- v) Eco tourism relates to _____.
(Economic system, Nature, E-commerce)
- vi) WTTC means _____.
(World Travel and Tourism Council, World Travel and Trade Council, World Travel and Tourism Council)

B) Match the Pairs. [5]

A Group

B Group

- | | |
|-------------------------|--------------------|
| i) Kodaikanal | a) Meghalaya |
| ii) Nainital, Mussoorie | b) Jammu & Kashmir |
| iii) Darjeeling | c) West Bengal |
| iv) Gulmarg | d) Uttarakhand |
| v) Shillong | e) Tamil Nadu |

P.T.O.

Q2) Write short notes. (Any Two)

[10]

- a) Significance of Tourism
- b) Religious Tourism
- c) Globalization and Tourism
- d) Challenges before Indian Tourism Sector

Q3) a) What do you mean by tourism? Explain the types of Tourism.

[8]

b) What is Agro Tourism? Explain the purpose of Agro Tourism.

[7]

Q4) a) What are the employment opportunities in tourism in India?

[8]

b) What are the economic impacts of tourism in India?

[7]



Total No. of Questions : 4]

PC-1030

[6315]-216

S.Y. B.Com.

246(K) : INSURANCE, TRANSPORT AND TOURISM - II

(2019 Pattern) (CBCS) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणत्याही 5) [5]

- i) पर्यटन सर्वात जुना प्रकार आहे. (धार्मिक, ऐतिहासिक, साहसी)
- ii) काझीरंगा राष्ट्रीय उद्यान राज्यात आहे. (राजस्थान, पश्चिम बंगाल, आसाम)
- iii) पर्यटन क्षेत्र हे निर्माण करणारी क्रिया आहे. (उत्पन्न, मनोरंजन, प्रवास)
- iv) राष्ट्रीय पर्यटन धोरण हे भारताचे पहिले पर्यटन धोरण आहे.
(1990,1982, 2002)
- v) इको टुरिझम शी संबंधित आहे. (आर्थिक प्रणाली, निसर्ग, ई-कॉमर्स)
- vi) WTTC म्हणजे
(जागतिक प्रवास आणि प्रवास परिषद, जागतिक प्रवास आणि व्यापार परिषद, जागतिक प्रवास आणि पर्यटन परिषद)

ब) जोड्या जुळवा. [5]

- | अ गट | ब गट |
|--------------------|----------------------|
| i) कोडाईकनाल | अ) मेघालय |
| ii) नैनिताल, मसुरी | ब) जम्मू आणि काश्मीर |
| iii) दार्जिलिंग | क) पश्चिम बंगाल |
| iv) गुलमर्ग | ड) उत्तराखंड |
| v) शिलाँग | ई) तामिळनाडू |

- प्रश्न 2)** थोडक्यात टिपा लिहा (कोणत्याही 2) [10]
- अ) पर्यटनाचे महत्त्व
ब) धार्मिक पर्यटन
क) जागतिकीकरण आणि पर्यटन
ड) भारतीय पर्यटन क्षेत्रापुढील आव्हाने
- प्रश्न 3)** अ) पर्यटन म्हणजे काय? पर्यटनाचे प्रकार स्पष्ट करा. [8]
ब) कृषी पर्यटन म्हणजे काय? कृषी पर्यटनाचा उद्देश स्पष्ट करा. [7]
- प्रश्न 4)** अ) भारतात पर्यटन क्षेत्रात रोजगाराच्या कोणत्या संधी आहेत? [8]
ब) भारतातील पर्यटनाचे आर्थिक परिणाम काय आहेत? [7]



Total No. of Questions : 6]

SEAT No. :

PC-1031

[Total No. of Pages : 3

[6315]-217

S.Y. B.Com.

**246 L : COMPUTER PROGRAMMING AND
APPLICATION -II**

**Relational Database Management System
(2019 Pattern) (CBCS) (Semester - IV)**

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Q.No.1 and Q.No. 6 compulsory.*
- 2) Solve any three questions from the remaining questions No. 2, 3, 4 and 5.*
- 3) Figure to the right indicates full marks.*

Q1) A) Fill in the blanks : **[5]**

- i) In SQL, Grant command is used to _____.
 - a) allow user to access databases
 - b) allow user to create databases
 - c) choose auditing for specific SQL commands
 - d) grant system privileges, roles, and object privileges to uses and roles
- ii) Operator _____ tests column for absence of data.
 - a) Null
 - b) Exists Operator
 - c) NOT Operator
 - d) ISNULL Operator
- iii) _____ are a database feature that can automatically generate unique numbers.
 - a) Synonyms
 - b) Sequence
 - c) Index
 - d) View
- iv) In sql _____ is a virtual table based on the result-set of an SQL statement
 - a) Synonyms
 - b) Sequence
 - c) Index
 - d) View

P.T.O.

v) _____ is a single key or a group of multiple keys that uniquely identify rows in a table.

- a) Candidate key b) Super key
- c) Unique key d) Null key

B) Answer the following Queries : [5]

Department table having following structure. (dept_No, dept_name, location).

- i) Create table Department.
- ii) Display name of departments in uppercase located at Delhi in descending order.
- iii) Add new department information to department table.
- iv) Change location of department No = 10 to pune.
- v) Display the location of department that begin with 'S'

Q2) Answer the following questions : [15]

- a) What is data, information, field, record and file
- b) Explain importance of DBMS?
- c) What is RDBMS?

Q3) Answer the following questions : [15]

- a) Write note on super key, candidate key, primary key, foreign key?
- b) Write sql command syntax and example to create table?
- c) How SQL commands are classified?

Q4) Answer the following questions : [15]

- a) Write sql command syntax and example to Alter table?
- b) Explain UPDATE command with syntax and example.
- c) Write on unique and not null constraint?

Q5) Answer the following questions :

[15]

- a) Explain Grant and Revoke commands of SQL.
- b) Explain types of view?
- c) Explain date time functions of SQL

Q6) Answer the following (any three) :

[15]

- a) What is sequence?
- b) State different types of joins in SQL.
- c) What are system privileges?
- d) What is ODBC?



Total No. of Questions : 4]

SEAT No. :

PC-1032

[Total No. of Pages :2

[6315]-218

S.Y. B.Com. (Vocational)

VOC 245 (A) : COMPUTER APPLICATIONS - I
(CBCS) (2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Fill in the blanks :

[5 × 1 = 5]

- a) _____ is the component of Information system
 - a) Source
 - b) Data
 - c) Product
 - d) Strategy
- b) The information of MIS comes from the boot_____ source.
 - a) External
 - b) Superficial
 - c) Internal
 - d) Examination Student Support
- c) Full form of ESS is _____
 - a) Essential Student System
 - b) Executive Support System
 - c) Executive Sub System
 - d) Examination Student Support
- d) The decision support system is used only for _____
 - a) System Maintenance
 - b) Planning
 - c) Support
 - d) System Analysis
- e) ERP is an _____
 - a) Enterprise Resource Planning
 - b) Enterprise Research Product
 - c) Enterprise Research Process
 - d) Entrepreneur Resource Process

P.T.O.

Q2) Write short note on the following (Any two):

[20]

- a) Components of DSS
- b) Need of MIS
- c) Information System

Q3) Answer the following (Any Four):

[20]

- a) What is Information? Explain.
- b) What is the scope define for ERP?
- c) What are the major characteristics of Decision Support System?
- d) Give any four benefits of ERP systems.
- e) What is DSS? Explain.

Q4) Answer the following Question (Any One):

[5]

- a) What are the advantages of Executive Support System?
- b) How Management Information System is useful for business organization?
Explain



Total No. of Questions : 4]

SEAT No. :

PC-1033

[Total No. of Pages : 2

[6315] - 219

S.Y. B.Com. (Vocational)

ADVERTISING AND MEDIA PLANNING

245 B: Advertising, Sales Promotion and Sales Management-1

(CBCS) (2019 Pattern) (Semester - IV) (Paper - III)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

1) All questions are compulsory.

Q1) a) Fill in the blanks :

[5]

- i) The concept of marketing mix is first coined by
 - a) James Culliton
 - b) Jerom Mc.Carthy
 - c) Philip Kotler
 - d) Maslow
- ii) In AIDAS, I stands for
 - a) Interest
 - b) Image
 - c) Income
 - d) Interview
- iii) The strategy of using a name, logo, sign, symbol or design, etc. to help consumers identify a product or service and also differentiate it from competitors is called _____
 - a) Umbrella branding
 - b) Branding
 - c) Méga branding
 - d) Co-branding
- iv) Face book, twitter, instagram .. .these are the examples of _____
 - a) Social media advertising
 - b) Niche advertising
 - c) Cloud advertising
 - d) None of the above
- v) Promotion mix includes _____
 - a) Branding
 - b) Advertising
 - c) Sales promotion
 - d) All of the above

P.T.O.

b) Match the following :

[5]

A

- 1) Marketing Mix
- 2) Brand
- 3) Social media
- 4) Storage and warehousing
- 5) Free sample

B

- a) Instagram
- b) Place mix
- c) 4 P's
- d) Sales Promotion
- e) Cotton king

Q2) Short notes (any 2) :

[10]

- a) Digital Marketing Mix.
- b) Elements of Promotion mix.
- c) Brand positioning

Q3) Answer the following (Any 4) :

[20]

- a) What are the elements of product mix?
- b) Write techniques of sales promotion.
- c) Write a note on consumer thought process.
- d) Write importance of marketing mix.
- e) Write a note on impact of web advertising.

Q4) Answer the following question (Any one) :

[10]

- a) What do you mean by Branding? Discuss in detail functions of branding.
- b) Write a detail note on recent media trends.



Total No. of Questions : 4]

SEAT No. :

PC3688

[Total No. of Pages : 4

[6315]-220

S.Y. B.Com. (Vocational)

INCOME TAX

245C VOC : Tax Procedure & Practices - I

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All Questions are Compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) A) Choose appropriate answer (Any Five)

[5]

- a) _____ is not a capital expense.
 - i) Establishment Expenses
 - ii) Commission Paid
 - iii) Installation expenditure
 - iv) Legal expenses for capital reduction
- b) An individual involved in the profession with a gross receipt that exceeds Rs. _____ during the previous year, is required to get his accounts audited under IT Act.
 - i) 10 lakhs
 - ii) 20 lakhs
 - iii) 30 lakhs
 - iv) 50 lakhs
- c) Regular assessment means assessment made under _____.
 - i) Section 143(3)
 - ii) Section 144
 - iii) Section 145
 - iv) Section 145(3)
- d) It is not mandatory for an assessee to file a return of loss if it pertains to _____.
 - i) Loss from horseraces
 - ii) Loss from house property
 - iii) Capital Loss
 - iv) Business Loss

P.T.O.

- e) Unabsorbed depreciation can be carried forward for set off _____.
- For a period of 4 years only
 - For a period of 8 years only
 - For a period of 10 years only
 - For an unlimited number of years
- f) Advance tax is not payable if tax payable after considering TDS and tax relief is less than _____.
- Rs.1,000
 - Rs.10,000
 - Rs.25,000
 - Rs.2,000
- B) State whether the following statement is TRUE or FALSE (Any Five)[5]
- A return of income when notified as defective, has to be rectified within 40 days.
 - A Tax Audit is an examination and assessment of the books of accounts of an organization carrying business or profession.
 - The books of accounts are to be kept and maintained for a period of six years from the end of the relevant assessment year.
 - From tax point of view, a limited liability partnership (LLP) is treated as General partnership firm.
 - In case of non-corporate taxpayer, Minimum Alternative Tax is levied at 15% of adjusted total income.
 - If the AO has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may initiate proceedings of Re-assessment.

Q2) Write Short Notes (Any Two)

[10]

- Advance Payment of Tax
- Tax Deducted at Source
- Minimum Alternative Tax
- Regular Assessment

Q3) Solve the following Problem

[15]

The Profit and Loss A/c of M/s ABC (Partnership Firm) for the year ended 31st March 2024 is as under:

Profit & Loss A/c

Particulars	Rs.	Particulars	Rs.
To Remuneration		By Gross Profit B/d	5,45,000
to partners	2,60,000	By Commission	12,000
To Trade expenses	36,000	By Interest on Govt.	
To RDD	5,000	Securities	17,600
To Postage	6,600	By Sundry receipts	3,600
To Depreciation	16,800	By Long Term Capital Gain	14,800
To Rent of Building	60,000	By Interest on FD with banks	7,000
To Interest on Capital	35,600		
To Net Profit C/d	1,80,000		
	6,00,000		6,00,000

Additional Information:

- Depreciation allowable as per IT rules amounting to Rs.12,000.
- Trade expenses including Rs.16,000 are disallowed as per IT provisions.
- Interest on capital has been paid at 15% p.a. in accordance with the terms of the partnership deed.

Calculate total income of the firm.

Q4) Answer the following questions (Any Three)

[15]

- a) State the powers of Central Board of Direct Taxes (CBDT).
- b) State the different types of return under the Income Tax Act.
- c) Mr. Ajay estimated his income tax liability at Rs.1,30,000 including Health and Education Cess for the year 2024-25. He also estimated his TDS at Rs.20,000 for the said previous year. Find out the advance tax payable by Mr. Ajay.
- d) Explain in brief Penal Provisions under Income Tax law.
- e) Write Note on Best Judgement Assessment

x x x

Total No. of Questions : 3]

SEAT No. :

PC-1034

[Total No. of Pages : 2

[6315] - 221

S.Y.B.Com. (Vocational)

246 (A): COMPUTER APPLICATIONS-II
(CBCS) (2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) a) Fill in the blanks :

[5]

- i) _____ tag is used to scroll piece of text or image on web page.
 - a) Scroll
 - b) move
 - c) roll
 - d) marquee
- ii) _____ is relational operator in JavaScript
 - a) ++
 - b) >=
 - c) !
 - d) /
- iii) _____ element is responsible for making the text bold in HTML
 - a) <i>
 - b) <bd>
 - c)
 - d) <bl>
- iv) _____ character is used to represent closing of a tag in HTML.
 - a) /
 - b) !
 - c) |
 - d) ?
- v) A collection of elements of the same data type is called _____
 - a) String
 - b) Array
 - c) Object
 - d) Variable

P.T.O.

b) State whether the statement is True or False [5]

- 1) <marquee> tag is used to scroll text.
- 2) HTML tags with no content are called NULL tag.
- 3) H6 defines the least important heading in HTML heading tags.
- 4) In HTML tag is used to make a numbered list.
- 5) Array is used to store different types of elements.

Q2) Answer the following (Any Four) [20]

- 1) What is hyperlink? How hyperlink is created in HTML? Explain tag with syntax and example.
- 2) Explain for loop in JavaScript with syntax and example.
- 3) Explain tag in HTML with attributes.
- 4) Explain unordered list used in HTML with example.
- 5) Explain image tag with syntax and example.

Q3) Answer the following (Any Two) : [20]

- 1) What is Array? Explain Arrays in JavaScript with example.
- 2) Explain table tag in HTML. Explain <tr> and <td> tag with syntax and example.
- 3) Explain frame tag used in HTML with syntax and example.



Total No. of Questions : 4]

SEAT No. :

PC-1035

[Total No. of Pages : 2

[6315]-222

S.Y. B.Com (Vocational)

PERSONAL SELLING AND SALESMANSHIP

246 B : Advertising, Sales Promotion & Sales Management - II
(CBCS) (2019 Pattern) (Semester - IV) (Paper - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Fill in the blanks :

[5]

- i) In Introduction stage, cost of marketing is_____
 - a) very high
 - b) very low
 - c) moderate
 - d) not known
- ii) The practice of promoting products and services those are eco friendly known as
 - a) Idea generation
 - b) Green Marketing
 - c) Marketing channels
 - d) Lower pricing
- iii) _____ are emotions behind purchase of products.
 - a) Buying motives
 - b) Selling motives
 - c) Marketing decisions
 - d) Bargaining motive
- iv) This type of customer is very hard to handle.
 - a) Elderly
 - b) Arrogant
 - c) Expert buyer
 - d) Silent
- v) The stages through which individual product develop over period of time is known as _____
 - a) product life cycle
 - b) product like cycle
 - c) product development cycle
 - d) product image cycle

P.T.O.

B) Match the pairs: [5]

- | | |
|---|---------------------|
| a) Primary Packaging | i) Carton of papers |
| b) Secondary Packaging | ii) Shampoo bottle |
| c) It is specific name, picture or design | iii) Brand |
| d) Sales volume high | iv) Buying motives |
| e) Safety and Security | v) Growth stage |

Q2) Write short note on (Any two): [10]

- a) Branding
- b) Introduction stage in product life cycle
- c) Rational buying motives
- d) Green marketing

Q3) Answer the following (Any Four): [20]

- a) Product life cycle
- b) AIDA
- c) Emotional buying motives
- d) Patronage buying motives
- e) Cloud marketing
- f) Instagram as medium of promotion of products

Q4) Answer the following (Any One): [10]

- a) State and Explain process of selling.
- b) What do you mean by Marketing? Explain modern marketing concepts.



Total No. of Questions : 4]

SEAT No. :

PC3689

[Total No. of Pages : 2

[6315]-223

S.Y.B.Com. (Vocational)

TAX PROCEDURE & PRACTICES - II

246 C-VOC: Goods & Services Tax

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Choose correct answer (Any Five) [5]

- a) Annual audit report is required to be certified by practicing ____
 - i) CA
 - ii) CMA
 - iii) CA or CMA
 - iv) CA and CMA both
- b) ____ is the time limit to pay the value of supply with taxes to avail the input tax credit.
 - i) 180 days
 - ii) 100 days
 - iii) 200 days
 - iv) 30 days
- c) Composition taxpayer is required to file return in Form no. ____.
 - i) GSTR-3
 - ii) GSTR-4
 - iii) GSTR-5
 - iv) GSTR-9C
- d) Provisional Input tax credit can be utilized against ____.
 - i) Any Tax liability
 - ii) Self-Assessed Output Tax liability
 - iii) Interest and Penalty
 - iv) Fine
- e) Tax invoice must be issued by ____.
 - i) Registered persons not paying tax under composition scheme
 - ii) Every supplier
 - iii) Every taxable person
 - iv) All the above
- f) ____ of the immediately succeeding month is the due date for submission of monthly GSTR-1.
 - i) on or before 15th day
 - ii) on or before 17th day
 - iii) on or before 20th day
 - iv) on or before 10th day

P.T.O.

- B) State whether the following statement is TRUE or FALSE (Any Five)[5]
- a) Under the GST regime, the responsibility to compute the correct output tax liability, eligible input tax credit and net tax liability lies with the assessee.
 - b) The tax invoice should be issued within 30 days from the date of supply of service.
 - c) The receipt voucher must contain the Details of goods or services.
 - d) The definition of Inputs does not include capital goods.
 - e) Payment made through challan will be credited to Electronic Cash registers/ledgers.
 - f) A payment voucher need not be raised if the supplier is an unregistered person.

Q2) Write short notes (Any Two) [10]

- a) Compulsory Registration
- b) Scrutiny Assessment
- c) Contents of a tax invoice
- d) Receipt Voucher under GST

Q3) Answer the following questions (Any Four) [20]

- a) Which conditions to be fulfilled for entitlement of input tax credit?
- b) What are the conditions applicable to Input service distributor to distribute the credit?
- c) Explain the conditions prescribed to avail the Input Tax Credit in relation to documents?
- d) What is the Procedure for filing of E-GST Returns.
- e) What is the manner/order of utilization of input tax credit?
- f) Explain in details electronic cash ledger and electronic credit ledger.

Q4) Answer Any One of the following questions. [10]

- a) What are the different types of assessment under GST law.
- b) Explain the provisions for transfer of credit on account of sale, merger & amalgamation?