

Total No. of Questions : 5]

SEAT No. :

P2470

[Total No. of Pages : 3

[4664] - 1

M.Com. (Semester - I)

MANAGEMENT ACCOUNTING

(2008 Pattern) (Compulsory Paper)

Time : 3 Hours]

[Maximum Marks : 100

Instructions to the candidates:

All questions are compulsory and carry equal marks.

Q1) Define the term management accounting? Explain the various functions and scope of management accounting.

OR

What do you mean by Financial statement analysis? Explain the methods and objectives of financial statement analysis?

Q2) Following are the Balance sheet of Luckyline Ltd. as on 31<sup>st</sup> March 2012 and 31<sup>st</sup> March 2013.

Liabilities	2012	2013	Assets	2012	2013
Share Capital	20,00,000	30,00,000	Land & Building	12,00,000	19,90,000
General Reserve	2,50,000	2,60,000	Plant & Machinery	20,00,000	18,00,000
Share Premium	2,00,000	2,00,000	Furniture	1,50,000	2,00,000
Profit & Loss A/c	1,50,000	1,75,000	Loose tools	50,000	50,000
Bank loan	10,00,000	8,00,000	Investment in shares	1,00,000	50,000
Creditors	75,000	90,000	Stock	1,50,000	2,50,000
Bills payable	25,000	20,000	Debtors	50,000	1,60,000
Outstanding exp	5,000	4,000	Bills receivable	20,000	56,000
Tax payable	40,000	50,000	Prepaid exp.	5,000	4,000
			Cash at Bank	20,000	39,000
	37,45,000	45,99,000		37,45,000	45,99,000

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

- Charge depreciation on land & Building ₹ 1,20,000/-
- Charge depreciation on plant & Machinery ₹ 2,00,000/-

P.T.O.

- c) Furniture damaged and written off during the year ₹ 10,000/-
- d) Investment in shares costing ₹ 25,000/- was sold for ₹ 35,000/- and some shares costing ₹ 25,000/- were disposed off at cost value.
- e) Tax paid during the year ₹ 60,000/-

**Q3)** From the following particulars draw up the Balance sheet of the company.

Current Ratio	-	2.5
Quick Ratio	-	1.5
Net working capital	-	₹ 90,000
Stock Turnover Ratio (Cost of sales/closing stock)	-	6 times
Gross profit ratio	-	20%
Fixed assets turnover ratio (cost of sales)	-	2 times
Debtors turnover ratio	-	2 months
Fixed assets to shareholder's net worth	-	0.80
Reserve & surplus to capital	-	0.50

Note :

- a) Liquid Liabilities are equal to current Liabilities.
- b) Long term Liabilities are 75% of current Liabilities.

OR

What is Responsibility Accounting? Explain the benefits and limitations of Responsibility Accounting and also explain the types of Responsibility centres.

**Q4)** A proforma cost sheet of a company provides the following particulars.

Particulars	Amt per unit (₹)
Raw material	- 80
Direct Labour	- 30
Over heads	- 60
Total cost	- <u>170</u>
+ profit	- <u>+30</u>
selling price	- <u>200</u>

The following further particulars are available.

- a) Raw material are in stock on an average one month. Materials are in process on an average half a month. Finished goods are in stock on an average one month.
- b) Credit allowed by suppliers is one month. Credit allowed to debtors is two months. Lag in payment of wages 1½ weeks. Lag in payment of overhead expenses is one month.

- c) One fourth of the output is sold against cash.
- d) Cash on hand and at bank is expected to be ₹ 25,000/-

You are required to prepare a statement showing working capital needed to finance a level of activity of 1,04,000 units of production.

You assumed that production is carried on evenly throughout the year, wages and overheads accrue similarly and a time period of 4 weeks is equivalent to a month.

OR

Define the term working capital? Explain the various determinants of working capital.

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

- a) Limitations of management accounting.
- b) Objectives of cash management.
- c) Importance and limitations of Ratio Analysis.



Total No. of Questions : 5]

SEAT No. :

P2479

[Total No. of Pages : 4

[4664]-10

M.Com.-I (Semester - I)

MARKETING TECHNIQUES

Advanced Marketing (Group - H) (Paper - I)  
(2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is mean by market segmentation? What are the different ways to segmentation? **[20]**

OR

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

**Q2)** Explain the role of Advertising and Advertising media. **[20]**

OR

Enumerate role and functions of Sales Manager

**Q3)** What are the factors to be considered while selecting the channels of distributions. **[20]**

OR

What is product mix? Explain in detail the stages in product life cycle.

**P.T.O.**

**Q4)** State importance and difficulties of Rural Marketing.

**[20]**

OR

What do you mean by Marketing Research? State various methods of Marketing Research.

**Q5)** Write short notes on (any four)

**[20]**

- a) Marketing Audit.
- b) Branding & Packaging.
- c) Test of Marketing of a new product.
- d) Sales Budgeting.
- e) Features of Physical Distributions.
- f) Characteristics of stockiest.

Total No. of Questions : 5]

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[4664]-10

M.Com.-I (Semester - I)

MARKETING TECHNIQUES

Advanced Marketing (Group - H) (Paper - I)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) बाजारपेठ विभक्तीकरण म्हणजे काय? विभक्तीकरणाचे विविध मार्ग कोणते? [20]

किंवा

विपणन पर्यावरण म्हणजे काय? अंतर्गत व बहिर्गत पर्यावरणाचे घटक स्पष्ट करा.

प्रश्न 2) जाहिरात आणि जाहिरात माध्यमाची भूमिका स्पष्ट करा. [20]

किंवा

विक्री व्यवस्थापकाची भूमिका व कार्ये यांचे वर्णन करा.

प्रश्न 3) वितरणाच्या साखळीची निवड करताना कोणते घटक विचारात घेतले जातात? [20]

किंवा

उत्पादन मिश्र म्हणजे काय? वस्तू जीवन चक्राच्या विविध अवस्था सविस्तर स्पष्ट करा.

प्रश्न 4) ग्रामीण विपणनाचे महत्त्व आणि अडचणी सांगा.

[20]

किंवा

विपणन संशोधन म्हणजे काय? विपणन संशोधनाच्या विविध पध्दती स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही चार)

[20]

- अ) विपणन अंकेक्षण
- ब) मुद्रांकन व संवेष्टन
- क) नविन वस्तूंचे चाचणी विपणन
- ड) विक्री अंदाजपत्रक
- इ) भौतिक वितरणाची वैशिष्ट्ये
- फ) वितरकाची (Stockiest) वैशिष्ट्ये

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Total No. of Questions : 4]

SEAT No. :

**P2516**

[Total No. of Pages : 4

**[4664]-101**

**M.Com. (Part - I) (Semester - I)  
MANAGEMENT ACCOUNTING  
(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define Management Accounting. Explain its usefulness to modern business. Also state limitations of it. **[14]**

OR

Balance Sheets of PU Ltd. as on 31. 03. 2013 & 31. 03. 2014

Liabilities	31.03.2013	31.03.2014	Assets	31.03.2013	31.03.2014
Equity Capital	6,00,000	8,00,000	Land & Building	4,00,000	3,40,000
8% Preference Capital	3,00,000	2,00,000	Plant	1,60,000	4,00,000
Share Premium	---	40,000	Investment	2,40,000	2,20,000
General Reserve	80,000	1,00,000	Stock	1,54,000	2,18,000
P & L A/c	60,000	96,000	S. Debtors	3,00,000	3,56,000
S. Creditors	90,000	1,26,000	Cash & Bank	70,000	80,000
Bills Payable	60,000	72,000	Preliminary Expenses	30,000	20,000
Prov. for Tax	80,000	1,00,000			
Proposed dividend	84,000	1,00,000			
Total	13,54,000	16,34,000	Total	13,54,000	16,34,000

**P.T.O.**



- a) Provide Depreciation on all fixed assets @ 15% p.a.
- b) During the year, a machine whose written down value was Rs. 24,000/- was sold for Rs. 20,000/-
- c) During the year Investments were sold @ Rs. 20% premium.
- d) Provision was made for taxation during the year Rs. 90,000/-
- e) Company redeemed its 10% Redeemable Preference Shares at 10% premium

Prepare Funds Flow Statement along with necessary workings.

**Q2)** The Board of Directors of Suman Industries Pvt. Ltd. request you to prepare a statement showing working capital requirements from the following information:

Forecast for a level of activity of 1,56,000 units of production. The cost data is as follows : **[14]**

Direct Material	Rs. 90/- per unit
Direct Wages	Rs. 40/- per unit
Overheads	Rs. 75/- per unit
Profit	Rs. 60/- per unit
Selling Price	Rs.265/- per unit

- a) Raw materials as well as finished goods are in stock on an average of one month where as materials are in process on an average period of  $\frac{1}{2}$  month.
- b) Credit allowed by suppliers is of one month & to customers is two months.
- c) Lag in payment of wages is one and half weeks.
- d) Lag in payment of overheads is one month.

20% of the output is sold against cash. Cash in hand & at bank is expected to be Rs. 60,000/-. It is to be assumed that production is carried on evenly throughout the year. Wages & overheads accrue similarly & a time period of four weeks is equivalent to a month.

OR

What is meant by Working Capital? Enumerate the various factors which affect the demand of working capital in a business concern.

**Q3) a)** Following figures are extracted from the books of Standard Ltd. as on 31<sup>st</sup> March 2014.

Sales	Rs. 24,00,000/-
Cost of Sales	Rs. 18,00,000/-
Operating Expenses	Rs. 2,40,000/-
Inventories	Rs. 8,00,000/-
Other Current Assets	Rs. 7,60,000/-
Fixed Assets	Rs. 14,40,000/-
Share Capital	Rs. 12,00,000/-
Reserve & Surplus	Rs. 3,00,000/-
8% Debentures	Rs. 9,00,000/-
Current Liabilities	Rs. 6,00,000/-

Calculate : -

- i) G. P. Ratio
- ii) N. P. Ratio
- iii) Return on Assets.
- iv) Inventory Turnover Ratio
- v) Working capital Turnover Ratio
- vi) Debt – Equity Ratio

OR

- b) What do you mean by Financial Statement Analysis? Explain various types of Financial Analysis. [7]
- c) What do you mean by Responsibility Accounting? Explain various Responsibility Centres. [7]

OR

- d) Following information regarding liabilities of X Ltd. & Y Ltd. is available as on 31<sup>st</sup> March, 2014.

Particulars	X Ltd.	Y Ltd.
Equity Share Capital	65,80,000	49,30,000
Reserve & Surplus	12,50,000	21,76,000
Long Term Liabilities	10,78,000	10,78,000
Current Liabilities	4,20,000	15,40,000
Total	93,28,000	97,24,000

From above data, prepare a Common Size Statement & comment on it.

**Q4)** Write Short Notes (Any Two) :

**[8]**

- a) Trend Analysis
- b) Limitations of Ratio Analysis
- c) Capital Gearing Ratio
- d) Importance of Cash Flow Analysis.



Total No. of Questions : 4]

SEAT No. :

**P2517**

[Total No. of Pages : 4

**[4664] - 102**

**M.Com. (Semester - I)  
STRATEGIC MANAGEMENT  
(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Define concept of Strategic Management. Describe nature and scope of Strategic Management. **[14]**

OR

- a) Company's Mission. **[7]**
- b) Total Quality Management (TQM) **[7]**

**Q2)** What is Strategic Planning? Explain advantages and disadvantages of Strategic Planning. **[14]**

OR

- a) Value Chain Analysis. **[7]**
- b) Research and Development Strategy. **[7]**

**Q3)** a) Need of Financial Strategies. **[7]**  
b) Responsibility of Human Resource Management. **[7]**

OR

- a) Strategic Role of Top Management. **[7]**
- b) External Growth Strategies. **[7]**

**P.T.O.**

**Q4) Write Short Notes : (Any Two)**

**[8]**

- a) Marketing Strategy.
- b) Six Sigma.
- c) Mergers of Companies.
- d) Financial Strategy.



Total No. of Questions : 4]

P2517

[4664] - 102

M.Com. (Semester - I)

STRATEGIC MANAGEMENT

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[ एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) उजवीकडील संख्या एकूण गुण दर्शवितात.

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प्रश्न 1) व्यूहरचनात्मक व्यवस्थापन या संकल्पनेची व्याख्या द्या. व्यूहरचनात्मक व्यवस्थापनाचे स्वरूप आणि व्याप्ती स्पष्ट करा. [14]

किंवा

- अ) कंपनीची ध्येय्ये. [7]  
ब) एकूण गुणवत्ता व्यवस्थापन. [7]

प्रश्न 2) व्यूहरचनात्मक नियोजन म्हणजे काय. व्यूहरचनात्मक नियोजनाचे फायदे आणि तोटे स्पष्ट करा. [14]

किंवा

- अ) मुल्य साखळी विश्लेषण [7]  
ब) संशोधन आणि विकास व्यूहरचना. [7]

प्रश्न 3) अ) वित्तिय व्यूहरचनेची गरज. [7]

ब) मानवी संसाधन व्यवस्थापनाची जबाबदारी. [7]

किंवा

- अ) उच्च व्यवस्थापनाची व्यूहरचनात्मक भूमिका. [7]  
ब) बाह्य वृद्धी व्यूहरचना. [7]

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) विपणन व्यूहरचना
- ब) सिक्स सिग्मा
- क) कंपनीचे विलीणीकरण
- ड) वित्तीय व्यूहरचना



Total No. of Questions : 4]

SEAT No. :

P2518

[Total No. of Pages : 6

[4664] - 103

M.Com (Semester - I)

ADVANCED ACCOUNTING & TAXATION (Paper - I)

Advanced Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the concept of Accounting Theory. Explain the role of Accounting Theory. [10]

OR

Write Short Notes (any two) :

[10]

- i) Classification of Accounting Theory
- ii) Generally accepted accounting principles
- iii) Accounting Standards
- iv) Accounting Environment

Q2) From the following information compute the Intrinsic Value of an Equity share of Suman Ltd. [12]

Balance Sheet as on 31<sup>st</sup> March 2014

Liabilities	Rs.	Assets	Rs.
1,000 Equity Shares of Rs. 100 each fully paid- up	1,00,000	Land & Buildings	40,000
100 , 6% Preference Shares of Rs. 100 each, fully paid	10,000	Plant & Machinery	40,000
Reserves & Surplus	25,000	Sundry Debtors	5,000
100,5% Debentures of Rs. 100 each	10,000	Stock	20,000
Sundry Creditors	10,000	Cash at bank	25,000
		Investment in 5% Govt. Securities	10,000
		Cash in hand	10,000
		Preliminary Expenses	5,000
	<b>1,55,000</b>		<b>1,55,000</b>

P.T.O.



- i) Fair return on capital employed in this type of business is around 10% p.a.
- ii) Goodwill is to be taken at 5 years purchase value of super profit.
- iii) Average of the profits (after deduction of Preliminary expenses) for the last seven years is Rs.19, 000. Preliminary expense to the extent of Rs. 1,000 has been written off every year for the last seven years. Profit is more or less stable over years and the same trend is expected to be maintained in the near future. Ignore tax.

OR

From the following Balance Sheet and necessary information of JK Ltd. for the year ended 31<sup>st</sup> March 2014, Compute the value of Goodwill by the Capitalization method. [12]

**Balance Sheet as on 31<sup>st</sup> March 2014**

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	40,000
2,000 Equity Shares of Rs.100 each fully paid	2,00,000	Land & Buildings	1,00,000
Bank Overdraft	40,000	Plant & Machinery at cost	1,00,000
Sundry Creditors	80,000	Stock in trade	80,000
Provision for Taxation	50,000	Book debts less provision for bad debts	1,20,000
Profit & Loss Appropriation A/c	70,000		
	<b><u>4,40,000</u></b>		<b><u>4,40,000</u></b>

The Company commenced in operation in 2009 with a paid up capital of Rs. 2,00,000. Profits earned before providing for taxation have been 2010 Rs. 90,000, 2011 Rs. 95,000, 2012 Rs. 1, 05,000, 2013 Rs. 80,000, 2014 Rs. 1,10,000. Assume that Income tax @ 50% has been payable on these profits. Dividends have been distributed from the profits of the first three years @ 10% and for those of the next years @ 15% on the Paid up Capital.

**Q3)** A Ltd. is a holding company and B Ltd. and C Ltd. are subsidiaries of A Ltd. Their Balance Sheets as on 31<sup>st</sup> March 2014. are given below- **[14]**

**Balance Sheets as on 31<sup>st</sup> March 2014**

Liabilities	A Ltd. Rs.	B Ltd. Rs.	C Ltd. Rs.	Assests	A Ltd. Rs.	B Ltd. Rs.	C Ltd. Rs.
Share Capital	1,00,000	1,00,000	60,000	Fixed Assets	20,000	60,000	43,000
Reserves	48,000	10,000	9,000	Investments			
Profit & Loss A/c	16,000	12,000	9,000	Shares in B Ltd.	95,000	—	—
				Shares in C Ltd.	13,000	53,000	—
C Ltd. Balance	3,000	—	—	Stock in trade	12,000	—	—
Sundry Creditors	7,000	5,000	—	B Ltd. Balance	8,000	—	—
A Ltd. Balance	—	7,000	—	Sundry Debtors	26,000	21,000	32,000
				A Ltd. Balance	—	—	3,000
	<b><u>1,74,000</u></b>	<b><u>1,34,000</u></b>	<b><u>78,000</u></b>		<b><u>1,74,000</u></b>	<b><u>1,34,000</u></b>	<b><u>78,000</u></b>

The following particulars are given below-

- 1) The share capital of all companies is divided into shares of Rs. 10 each.
- 2) A Ltd. held 8,000 shares of B Ltd. and 1,000 shares of C Ltd.
- 3) B Ltd. held 4,000 shares of C Ltd.
- 4) All these investments were made on 30.9. 2013
- 5) On 31<sup>st</sup> March 2013 the position was as shown below-

	B Ltd.	C Ltd.
Reserve	8,000	7,500
Profit & Loss A/c	4,000	3,000
Sundry Creditors	5,000	1,000
Fixed Assets	60,000	43,000
Stock in trade	4,000	35,500
Sundry Debtors	48,000	33,000

- 6) 10% dividend is proposed by each company.
- 7) The whole of the stock in trade of B Ltd as on 30.9.2013 (Rs.4, 000) was later sold to A Ltd for Rs. 4,400 and remained unsold by A Ltd as on 31<sup>st</sup> March 2014.
- 8) Cash- in- transit from B Ltd to A Ltd was Rs. 1,000 as at the close of business.

You are required to prepare the Consolidated Balance Sheet of the group as on 31<sup>st</sup> March 2014.

OR

The following information was extracted from the books of a limited company on 3<sup>rd</sup> March 2014 on which date a winding up order was made. **[14]**

	Rs.
Cash in hand	5,000
Stock in trade (estimated to produce Rs. 15,000)	20,000
Fixtures & Fittings (estimated to produce Rs. 2,100)	3,000
Plant & Machinery (estimated to produce Rs. 15,600)	15,000
Freehold Land & Buildings (estimated to produce Rs.45,000)	30,000
Book debts (estimated to produce Rs. 5,200)	6,200
Unsecured Creditors	70,000
Preferential Creditors	2,000
Creditors fully secured (Value of securities Rs. 11,000)	9,000
Creditors partly secured (Value of securities Rs. 6,000)	10,000
Bank overdraft, Secured by a second charge on all the assets of the company	8,000
10% Debentures secured by floating charge on the all the assets of the company (Interest paid to date)	50,000

Equity share capital - 6,000 shares of Rs.10 each	60,000
11% Preference Share Capital- 6,500 Shares of Rs. 10 each	65,000
Calls in arrears on equity shares (estimated to produce Rs.1,000)	2,500

Make out statement of affairs as regards creditors and contributories.

**Q4)** Robinson & Co has head office at New York and branch at Mumbai. Mumbai branch furnishes you with its Trial Balance as on 31<sup>st</sup> March 2014 and the additional given thereafter:

	Dr. (Rupees in Thousands)	Cr. (Rupees in Thousands)
Stock on 1 <sup>st</sup> April 2013	300	-
Purchases & Sales	800	1200
Sundry Debtors & Creditors	400	300
Bill of Exchange	120	240
Wages & Salaries	560	-
Rent, Rates & Taxes	360	-
Sundry Charges	160	-
Computers	240	-
Bank Balance	420	-
New York Office A/c	-	1,620
	<b><u>3,360</u></b>	<b><u>3,360</u></b>

**Additional Information:**

- 1) Computers were acquired from remittance of US \$ 6,000 received from New York head office and paid to the suppliers. Depreciate Computers at 60% for the year.
- 2) Unsold stock of Mumbai branch was worth Rs. 4, 20,000 on 31<sup>st</sup> March 2014.

- 3) The rates of Exchange may be taken as follows:
- i) On 1<sup>st</sup> April 2013 @ Rs. 40 per US \$
  - ii) On 31<sup>st</sup> March 2014 @ Rs. 42 Per US \$
  - iii) Average Exchange rate for the year @ Rs. 41 per US \$
  - iv) Conversion in \$ shall be made up to two decimal accuracy.

You are asked to prepare in US dollars the revenue statement for the ended 31<sup>st</sup> March 2014 and the balance sheet as on that date of Mumbai branch as would appear in the book of New York head office of Robinson & Co. You are informed that Mumbai branch account showed a debit balance of US \$ 39609.18 on 31<sup>st</sup> March 2014 in New York books and there were no items pending reconciliation. **[14]**

OR

Define the concept of Leasing. Explain important steps in Leasing. **[14]**



Total No. of Questions : 4]

SEAT No. :

P2519

[Total No. of Pages : 4

[4664]-104

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

*Time : 3 Hours ]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define Information System. Explain the basic components of Information System. **[14]**

OR

State the meaning of E - Commerce. Explain the benefits of E - Commerce to Consumers and Society.

**Q2)** Define Electronic Data Interchange. State the benefits of Electronic Data Interchange. **[14]**

OR

Explain the Sales procedure with reference to E - Commerce.

- Q3)** a) Explain in detail the concept of Decision Support Systems. **[7]**  
b) Explain B2B module. **[7]**

OR

- c) What are the components of Internet?
- d) Write a detailed note on Supply Chain Management.

**P.T.O.**

**Q4)** Write short note on: (Any Two)

**[8]**

- a) Digital Signature.
- b) Extranet.
- c) C2C Applications.
- d) Concept of Information system.

Total No. of Questions : 4]

P2519

[4664]-104

**M. Com. (Part - I) (Semester - I)**  
**COMMERCIAL LAWS AND PRACTICES (Paper - I)**  
**Information Systems and E - Commerce Practices**  
**(2013 Pattern) (Group - E ) (Credit System)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्र.1) माहिती पध्दतीची व्याख्या द्या. माहिती पध्दतीचे मूळ घटक स्पष्ट करा.

[14]

किंवा

ई - कॉमर्सचा अर्थ सांगा. ई - कॉमर्सचे ग्राहकांना आणि समाजाला होणारे फायदे स्पष्ट करा.

प्र.2) इ. डी. आय. ची व्याख्या द्या. इलेक्ट्रॉनिक डाटा इंटरचेजचे फायदे स्पष्ट करा.

[14]

किंवा

ई - कॉमर्सच्या संदर्भात विक्रीची कार्य पध्दती स्पष्ट करा.

प्र.3) अ) 'डिसीजन सपोर्ट सिस्टिम' ही संकल्पना सविस्तर स्पष्ट करा.

[7]

ब) बी 2 बी मोडयूल्स स्पष्ट करा.

[7]

किंवा

क) इंटरनेटचे विविध घटक कोणते?

ड) वितरण साखळी व्यवस्थापनावर सविस्तर टीप लिहा.



प्र.4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) संगणकीय स्वाक्षरी
- ब) एक्ट्रानेट
- क) सी 2 सी ऑप्लिकेशन
- ड) माहिती पध्दतीची संकल्पना

॥॥॥

Total No. of Questions : 4]

SEAT No. :

P2520

[Total No. of Pages : 4

[4664] - 105

M.Com. (Semester - I)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Advanced Cost Accounting

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** The following figures relate to two jobs of a contractor. You are required to prepare contract accounts for both the contracts and state what profit or loss (if any) should be brought to the Profit & Loss Account for the year 2012.

[11]

Particulars	Contract X (Rs.)	Contract Y (Rs.)
Total Expenditure up to 2011	4,50,000	3,37,500
Wages (2012)	52,500	10,750
Materials and haulage hire (2012)	78,750	3,750
Indirect Expenses	2,625	300

Plants which were originally charged at cost were valued at the close of the year at Rs. 1,25,000 and Rs. 1,87,500 respectively for contract X and Y. The contract price of X was Rs. 6,00,000 and for Y Rs. 1,50,000. The work in case was actually finished on 30.11.2012 but the contracts could not be considered as completed until the maintenance period of six months, as stipulated in contract has expired on 31.5.2013.

The cost of maintenance is estimated at Rs. 2,500 for contract X and 1,750 for contract Y.

OR

P.T.O.

In a factory, the output of a product passes through two Processes P and Q. In each process 5% of the total weight put in is lost and 10% scrap which realize from process P and Q Rs. 40 and Rs. 100 per ton respectively.

Particulars	Process P	Process Q
Material consumed (In tons)	1,600	112
Cost of materials (Rs.)	250	400
Wages (Rs.)	28,800	19,200
Manufacturing Exps. (Rs.)	12,000	8,000

Prepare Process accounts.

**Q2)** Sakthi Ltd. is a manufacturing company having three production departments A,B,C and two service departments X and Y. The following is the budget for Dec. 2011. **[14]**

	Total	A	B	C	X	Y
		Rs.	Rs.	Rs.	Rs.	Rs.
Direct materials		2,000	4,000	8,000	4,000	2,000
Direct Wages		10,000	4,000	16,000	2,000	4,000
Factory rent	8,000					
Power	5,000					
Depreciation	2,000					
Other overheads	18,000					
Additional Information						
Area (sq.feet)		1,000	500	1,000	500	1,000
Capital value of asset (Rs. in lakhs)		40	80	40	20	20
Machine hours		2,000	4,000	8,000	2,000	2,000
H.P. of machines		100	80	40	30	50

A technical assessment of the apportionment of expenses of services departments is as under:

	A	B	C	X	Y
Dept. X	45%	15%	30%	-	10%
Dept. Y	60%	35%	-	5%	-

You are required:

- a) A Statement showing distribution of overheads to various departments.
- b) A Statement showing re-distribution of service departments expenses to production departments.
- c) Machine hour rates of the production departments A, B and C.

OR

- a) Find out the Economic Order Quantity (EOQ) and the frequency of the orders in items of days from the following particulars:
  - i) Annual usage = Rs. 1,20,000.
  - ii) Cost of placing and receiving one order = Rs. 60.
  - iii) Annual carrying cost = 10% of inventory value.
- b) Calculate the material turnover ratio for the year 2013 from the following details:

Particulars	Material X	Material Y
	Rs.	Rs.
Opening stock	50,000	1,75,000
Closing stock	30,000	1,25,000
Purchases	3,80,000	2,50,000

Determine the fast moving material.

**Q3)** What is meant by elements of Cost? Explain briefly the various elements of Cost? **[15]**

OR

Define the term 'Labour Cost'. Discuss the essentials of a satisfactory system of labour remuneration.

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

- a) Batch Costing.
- b) Under and Over Absorption of Overheads.
- c) Merit Rating.
- d) Allocation of Overheads.



Total No. of Questions : 4]

SEAT No. :

P2521

[Total No. of Pages : 4

[4664] - 106

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

**CO-OPERATION AND RURAL DEVELOPMENT**

**Co-Operative Movement in India**

**(2013 Pattern) (Paper - I) (Group - F) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Discuss the role of Co-operatives in globalised economy.

**[14]**

OR

Evaluate the co-operative movement in India during post Independence Period.

**Q2)** State and explain the objectives and features of Maharashtra state Co-Operative Societies Act 1960.

**[14]**

OR

Discuss the duties and responsibilities of District Registrar of Co-Operatives.

**Q3) a)** State the Main features of report of Vaidyanathan Committee.

**[7]**

b) Examine the role of NABARD regarding support to Co-operatives.

**[7]**

**P.T.O.**

OR

- a) Evaluate administrative control over credit Co-operatives in Maharashtra.
- b) Discuss the role of Maharashtra Rajya Sahkari Bank in Co-Operative Credit.

**Q4)** Write short notes (Any two) :

**[8]**

- a) Indian Planning & Co-operatives.
- b) Organisational Setup at District level Co-operative Department.
- c) Rights of registrar of Co-op. Societies.
- d) Rights of Members in Co-operatives.



Total No. of Questions : 4]

P2521

[4664] - 106

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

CO-OPERATION & RURAL DEVELOPMENT

Co-Operative Movement in India

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) जागतीक अर्थव्यवस्थेत सहकारी संस्थांच्या भूमिकेची चर्चा करा.

[14]

किंवा

भारतातील स्वातंत्र्योत्तर काळातील सहकारी चळवळीचे मुल्यमापन करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 ची उद्दिष्टे आणि वैशिष्टे सांगा व स्पष्ट करा.[14]

किंवा

सहकारी संस्था जिल्हा निबंधकाची कर्तव्ये आणि जबाबदाऱ्यांची चर्चा करा.

प्रश्न 3) अ) वैद्यनाथन समिती अहवालाची प्रमुख वैशिष्टे सांगा.

[7]

ब) सहकारी संस्थांच्या सहाय्यासंबंधी नाबार्डच्या भूमिकेचे परीक्षण करा.

[7]



किंवा

- अ) महाराष्ट्रातील सहकारी संस्थावरील प्रशासकिय नियंत्रणाचे मुल्यमापन करा.  
ब) महाराष्ट्र राज्य सहकारी बँकेची सहकारी पतपुरवठ्यातील भूमिकेची चर्चा करा.

प्रश्न 4) थोडक्यात टीपा लिहा (कोणत्याही दोन) :

[8]

- अ) भारतीय नियोजन आणि सहकारी संस्था  
ब) जिल्हा पातळीवरील सहकार खात्याची संघटन चौकट  
क) सहकारी संस्था निबंधकाचे अधिकार  
ड) सहकारी संस्था सभासदांचे अधिकार



Total No. of Questions : 4]

SEAT No. :

P2522

[Total No. of Pages : 4

[4664] - 107

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Organized Trades and Markets**

**(2013 Pattern) (Credit System) (Paper - I) (Group - C)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the Candidates :*

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

**Q1)** State and explain the features of regulated markets.

**[14]**

OR

Enumerate various types of services made available by the business world.

**Q2)** What is the nature and scope of business in the modern context?

**[14]**

OR

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

**Q3) a)** Give meaning of the term 'foreign direct investment'. What is its importance? **[7]**

OR

Write a note on 'mall administration'.

**P.T.O.**

- b) Highlight the advantages of Co-operative marketing. [7]

OR

Briefly explain the functions of Co-operative marketing.

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

- a) State and privatization of trading activities.
- b) Direct marketing for farmers.
- c) Arguments against state trading.
- d) Reliance Mart.



Total No. of Questions : 4]

P2522

[4664] - 107

M. Com. (Semester - I)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Organized Trades and Markets**

**(2013 Pattern) (Credit System) (Paper - I) (Group - C)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) नियंत्रित बाजाराची वैशिष्ट्ये सांगून स्पष्ट करा. [14]

किंवा

व्यवसाय जगताकडून उपलब्ध करून दिल्या जाणाऱ्या विविध प्रकारच्या सेवा कोणत्या ते सांगा.

प्रश्न 2) आधुनिक संदर्भात व्यवसायाचे स्वरूप आणि व्याप्ती काय ते सांगा. [14]

किंवा

भारतातील सेवा क्षेत्राची भूमिका आणि महत्व यावर सविस्तर टीप लिहा.

प्रश्न 3) अ) 'परकीय थेट गुंतवणूक' म्हणजे काय? त्याचे महत्व काय ते सांगा. [7]

किंवा

'मॉल प्रशासन' यावर टीप लिहा.

ब) सहकारी विपणनाचे फायदे स्पष्ट करा. [7]

किंवा

सहकारी विपणनाची कार्ये थोडक्यात स्पष्ट करा.

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

अ) राज्य आणि व्यापारी उपक्रमांचे खाजगीकरण

ब) शेतकऱ्यांसाठी थेट विपणन

क) राज्य व्यापाराच्या विरोधातील युक्तिवाद

ड) रिलायन्स मार्ट



Total No. of Questions : 4]

SEAT No. :

P2523

[Total No. of Pages : 4

[4664] - 108

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

**BUSINESS ADMINISTRATION**

**Production and Operations Management**

**(2013 Pattern) (Paper - I) (Group - D) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Explain Plant layout types in detail and also state the objectives of plant layout. **[14]**

OR

Define Production control. What are its objectives? Explain the advantages of production planning and control.

**Q2)** What is Productivity? Explain various factors affecting the productivity of employees in the organisation. **[14]**

OR

Write a detailed note on Total Quality Management.

**Q3) a)** Write a note on factors affecting Product design. **[7]**

OR

Explain in short preventive maintenance.

**P.T.O.**

- b) Write a detailed note on quality circle. [7]

OR

Explain in short Enterprise Resource planning (ERP)

**Q4)** Write short notes (on any 2) : [8]

- a) ISO - 9000
- b) Effects of Liberalisation
- c) Problems of Automation and Computerisation
- d) National productivity council



Total No. of Questions : 4]

P2523

[4664] - 108

M.Com. - I (Semester - I)

BUSINESS ADMINISTRATION

Production and Operations Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक गुण दर्शवितात.

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प्रश्न 1) यंत्र संरचना विस्ताराने स्पष्ट करा. यंत्र संरचनेची उद्दिष्टे स्पष्ट करा. [14]

किंवा

उत्पादन नियंत्रणाची व्याख्या सांगा. उत्पादन नियंत्रणाची उद्दिष्टे कोणती? उत्पादन नियोजन व नियंत्रणाचे फायदे स्पष्ट करा.

प्रश्न 2) उत्पादकता म्हणजे काय? संस्थेतील कर्मचाऱ्यांच्या उत्पादकतेवर परिणाम करणारे विविध घटक स्पष्ट करा. [14]

किंवा

संपूर्ण गुणवत्ता व्यवस्थापनावर सविस्तर टिप लिहा.

प्रश्न 3) अ) उत्पादन आखणी (Product design) या संकल्पनेवर टिप लिहा. [7]

किंवा

दक्षता देखभाल ही संकल्पना स्पष्ट करा.



ब) दर्जा / गुणवत्ता मंडळ या संकल्पनेवर सविस्तर टिप लिहा. [7]

किंवा

संस्था संसाधन नियोजन (ERP) ही संकल्पना विस्ताराने स्पष्ट करा.

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

- अ) आय् एस ओ. 9000
- ब) मुक्त धोरणाचे परिणाम
- क) स्वयंचलन व संगणीकीकरणाचे प्रश्न
- ड) राष्ट्रीय उत्पादकता मंडळ



Total No. of Questions : 4]

SEAT No. :

P2524

[Total No. of Pages : 4

[4664] - 109

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

**ADVANCED BANKING AND FINANCE**

**Legal Framework of Banking (Special Paper - I)**

**(2013 Pattern) (Credit System) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Spell out the interpretation of the following terms as under the Banking Regulation Act, 1949 : **[14]**

- a) Gold
- b) Managing Agent
- c) Managing Director
- d) Demand liabilities

OR

Explain the provisions of the Banking Regulation Act, 1949 pertaining to suspension of business and winding up of banking companies with special reference to 'Power of the RBI to apply to central government for suspension of business by banking companies and to prepare scheme for reconstitution or amalgamation.'

**Q2)** "A cheque could be dishonoured only by non-payment while a bill of exchange could be dishonoured by non acceptance as well as non payment." Do you agree? Support your answer using the provisions of the Negotiable Instruments Act, 1881. **[14]**

OR

Explain the provisions of the RBI Act, 1934 relating to cash reserves of scheduled banks to be kept with the bank.

**P.T.O.**

- Q3) a)** Explain provisions of 'Enforcement of the orders of adjudicating authority' as mentioned under Foreign Exchange Management Act, 1999. [7]

OR

Explain some important functions of the Securitisation Company as spelt out in the Securitisation Act, 2002.

- b) Explain the powers that Securitisation Act, 2002 confers upon the RBI with regard to determining policy and issue directions to the securitisation company. [7]

OR

Answer the following questions in the light of Foreign Exchange Management Act, 1999 relating to 'Directorate of Enforcement' [7]

- i) Who establishes Directorate of Enforcement?
- ii) Who heads the Directorate of Enforcement?
- iii) What are its powers of search and seizure?
- iv) What is the authority of the central government with respect to Directorate of Enforcement?

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

- a) Powers of the RBI to remove managerial and other persons from offices as under Banking Regulation Act, 1949.
- b) Preconditions for considering dishonour of a cheque as an offence.
- c) Similarities between cheque and bill of exchange.
- d) Penalties spelt out under the RBI Act, 1934.



Total No. of Questions : 4]

P2524

[4664] - 109

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

ADVANCED BANKING AND FINANCE

Legal Framework of Banking (Special Paper - I)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.  
2) उजवीकडील अंक गुण दर्शवितात.  
3) संदर्भासाठी मूळ मराठी प्रश्नपत्रिका पाहावी.

प्रश्न 1) बँकिंग नियमन कायदा, 1949 मधील खालील बाबींचे अर्थ विशद करा : [14]

- अ) सोने  
ब) व्यवस्थापकीय अभिकर्ता  
क) व्यवस्थापकीय संचालक  
ड) मागणी देयता

किंवा

बँकिंग नियमन कायदा, 1949 च्या बँक व्यवसायाचे निलंबन व बँकिंग कंपनीचे समापन या बाबतीतील बँकिंग कंपन्यांच्या बँक व्यवसायाचे निलंबन आणि त्यांचे पुनर्संघटन किंवा एकत्रीकरणाची योजना तयार करण्यासाठी केंद्रशासनाला अर्ज करण्याचा रिझर्व्ह बँक ऑफ इंडियाचा अधिकार ही तरतूद स्पष्ट करा.

प्रश्न 2) “धनादेशाचा अनादर पैशाचे प्रदान न केल्यामुळे तर विनिमयपत्राचा अनादर अस्वीकृती तसेच पैशाचे प्रदान न केल्यामुळे होतो.” आपण याच्याशी सहमत आहात काय? आपल्या उत्तराचे समर्थन चलनक्षम दस्तऐवज कायदा, 1881 च्या तरतूदींचा वापर करून करा.[14]

किंवा

सूचित बँकांचा रोख राखीव निधी रिझर्व्ह बँकेसोबत ठेवण्यासंदर्भातील भारतीय रिझर्व्ह बँक कायदा, 1934 मधील तरतूदी स्पष्ट करा.

प्रश्न 3) अ) विदेशी विनिमय व्यवस्थापन कायदा, 1999 मधील 'अभिनिर्णय अधिकाऱ्यांच्या आदेशांची अंमलबजावणी' संदर्भातील तरतूदी स्पष्ट करा. [7]

किंवा

तारणीकरण कायदा, 2002 मध्ये विशद केलेली तारणीकरण कंपन्यांची काही महत्वाची कार्ये स्पष्ट करा.

ब) तारणीकरण कंपन्यांच्या संदर्भातील धोरण ठरविणे व त्यांना आदेश निर्गमित करण्याबाबतीतील भारतीय रिझर्व्ह बँकेस तारणीकरण कायद्याने बहाल केलेले अधिकार स्पष्ट करा. [7]

किंवा

अंमलबजावणीचे संचालनालय संदर्भातील खालील प्रश्न विदेशी विनिमय व्यवस्थापन कायदा, 1999 च्या आधारे सोडवा.

- i) अंमलबजावणीचे संचालनालय याची स्थापना कोण करते?
- ii) अंमलबजावणीचे संचालनालयाचा प्रमुख कोण असतो?
- iii) गुन्ह्याच्या संदर्भातील 'शोध आणि पकड' याचे त्यांना काय अधिकार आहेत?
- iv) अंमलबजावणीचे संचालनालया बाबतीत केंद्र सरकारचे काय अधिकार आहेत?

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

- अ) बँकिंग नियमन कायदा, 1949 मध्ये नमूद केलेले भारतीय रिझर्व्ह बँकेचे, 'बँकांच्या व्यवस्थापकीय आणि इतर कर्मचाऱ्यांना कार्यालयातून निष्कासित,' करण्याचे अधिकार.
- ब) धनादेशाचा अनादर हा गुन्हा असल्याचे विचाराधीन घेण्यासाठीच्या पूर्वअटी
- क) धनादेश आणि विनिमय पत्र यामधील साम्य
- ड) भारतीय रिझर्व्ह बँक कायदा, 1934 मध्ये विशद केलेले दंड



Total No. of Questions : 6]

SEAT No. :

P2480

[Total No. of Pages : 4

[4664] - 11

M.Com. (Semester - I)

ADVANCED ACCOUNTING & TAXATION

Income Tax

(2008 Pattern) (Paper - II) (Group - A)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the following (Any Two):

**[15]**

- a) Rates of Taxes for Individuals as per the Finance Act, 2013.
- b) Residential status of Company and Firm.
- c) Compulsory Audit of Accounts under Section 44 AB of the Income Tax Act, 1961.
- d) Annual value of House Property.

**Q2)** Write short notes on (Any Three):

**[15]**

- a) Inadmissible expenses under the head 'Income from Business'.
- b) Long term and short term capital gains.
- c) Taxable allowances under the head 'Income from Salary'.
- d) Set off of Losses.
- e) Deemed Incomes (Clubbing Provisions).

**P.T.O.**

**Q3)** From the following particulars of Mr. A; compute his total income and tax liability for A.Y. 2014 -15. **[16]**

	₹
a) Salary from A Ltd. ₹ 13,000 p.m. (increased to ₹ 15,000 w.e.f. 1-10-2013)	1,68,000
b) Bonus	16,000
c) Dearness Allowance (not considered for computation of retirement benefits)	18,000
d) Entertainment Allowance	8,000
e) Employer's contribution to RPF	25,000
f) Employees contribution to RPF	25,000
g) Interest on RPF @ 9.5%	22,000
h) Personal expenses of A's son met by employer	10,000
i) Rent - free unfurnished house provided by employer, at Mumbai whose annual rental value is	96,000
j) Watchman engaged by the employer for many years for the security of residence of Mr. A, total salary paid to him by employer during the year	6,000
k) Medical expenses of the employee and free refreshment in the office	12,000
l) Personal club bill of Mr. A reimbursed by the employer	2,400
m) Unit Linked Insurance plan contribution paid by the employer	6,000
n) He deposited ₹ 18,000 in NSS 1992 and ₹ 12,000 in PPF during 2013-14	

He was provided with rent free house till November, 2013 for a period of 8 months only during 2013-14 after which he shifted to his own house. He continued to enjoy the facility of a Watchman for his own house also.

**Q4)** Mr. A has prepared the following Profit and Loss Account for the year ended 31-3-2014. You are required to ascertain his gross total income for the year ended on that date: **[16]**

	₹		₹
Salaries	1,20,000	Gross Profit	3,00,000
Rent	52,800	Rent from house property	72,000
Loss by theft	40,000		
Discount	20,000		
Charity	1,000		
VAT paid	12,000		
Reserve for bad debts	20,000		
Gifts & Presents	1,000		
Life Insurance Premium	2,000		
Interest on loan	24,000		
Interest on capital	6,000		
Repairs to house	1,000		
Income Tax	4,000		
Net Profit	68,200		
	3,72,000		3,72,000

**Q5)** Mr. A owns a building consisting of three identical units, the construction of which was completed on 1-4-2013. The building was occupied from 1-4-2013 onwards. The particulars pertaining to the three units for the year ended 31-3-2014 are: **[16]**



Particulars	Unit I ₹	Unit II ₹	Unit III ₹
Fair Rent	1,20,000	1,20,000	1,20,000
Rent received	—	1,44,000	—
Municipal Taxes:			
– paid	6,000	10,000	6,000
– due but not yet paid	6,000	10,000	6,000
Land revenue due	2,400	2,400	2,400
Ground Rent due	4,800	4,800	4,800
Nature of Occupation	Self occupied for residence	Let out for residence	Used for own business

On 1-4-2012, Mr. A had borrowed a sum of ₹ 15,00,000 bearing interest at 8% per annum for construction of this building. The total cost of construction of the building was ₹ 24,00,000.

Compute the Income from House Property for the A.Y. 2014-15.

- Q6) a)** A gifted diamonds worth ₹ 4,00,000 to his wife Mrs. A on 1-11-1995. These were acquired by him on 1-5-1981 for ₹ 2,00,000. On 1-4-2013 Mrs. A sold these diamonds for ₹ 20,00,000 and invested the same in a plot for ₹ 12,00,000. The remaining amount was paid by her out of her own funds. The plot was sold for ₹ 14,00,000 on 28-12-2013.

Compute the income chargeable to tax in the hands of Mr. A and Mrs. A on the sale of diamonds as well as plot if CII for 1995-96 is 281 and for 2013-14 is 939. [10]

- b)** From the following particulars, compute the total income and tax payable by Mr. A for the Assessment Year 2014-15: [12]

	₹
i) Income from house property	(–) 16,000
ii) Short term Capital Loss on Sale of shares	1,90,000
iii) Long term capital gain on sale of building	3,30,000
iv) Other sources : Interest on Government Securities	30,000

The assessee has unabsorbed depreciation of ₹ 80,000 being brought forward from assessment year 2013-14. Assessee has closed the business and all the assets have been disposed off.



Total No. of Questions : 4]

SEAT No. :

P2525

[Total No. of Pages : 4

[4664] - 110

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

**ADVANCED MARKETING**

**Marketing Techniques (Paper - I)**

**(2013 Pattern) (Credit System) (Group - H)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Sales Promotion.' State methods and techniques of sales promotion. **[14]**

OR

What is meant by 'Market Segmentation'? What are the different ways to segmentation.

**Q2)** Define 'Marketing Organisation'. Explain scope, importance and types of marketing. **[14]**

OR

What are the factors to be considered while selecting the channels of distribution.

- Q3)** a) State objectives of sales forecasting. **[7]**
- b) State importance and problems of Rural Marketing. **[7]**

**P.T.O.**

OR

- a) State the various methods of pricing.
- b) Explain the role of Advertising in Marketing.

**Q4)** Write short notes on (Any Two) :

**[8]**

- a) Mall shopping
- b) Qualities of Good Salesman
- c) Managing the product in product life cycle
- d) Types of New product

Total No. of Questions : 4]

P2525

[4664] - 110

M. Com. - I (Semester - I)

ADVANCED MARKETING

Marketing Techniques (Paper - I)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) विक्रय वृद्धी म्हणजे काय? विक्रयवृद्धीच्या पध्दती व तंत्रे सांगा. [14]

किंवा

बाजारपेठेचे विभक्तीकरण म्हणजे काय? विभक्तीकरणाचे विविध मार्ग कोणते?

प्रश्न 2) विपणन संघटन म्हणजे काय? विपणन संघटनेची व्याप्ती, महत्त्व आणि प्रकार स्पष्ट करा.[14]

किंवा

वितरणाची साखळी निवडताना त्यावर कोणते घटक परिणाम करतात ते सांगा.

प्रश्न 3) अ) विक्री पूर्वानुमानाची उद्दिष्ट्ये सांगा. [7]

ब) ग्रामीण बाजारपेठेचे महत्त्व आणि समस्या सांगा. [7]

किंवा

- अ) किंमत निर्धारिकरणाच्या विविध पध्दती सांगा.
- ब) जाहिरातीची विपणनातील भूमिका स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही चार) :

[8]

- अ) मॉल शॉपींग
- ब) चांगल्या विक्रेत्याची गुण वैशिष्ट्ये
- क) नविन उत्पादन शैलीचे उत्पादन व्यवस्थापन
- ड) नविन उत्पादनाचे प्रकार



Total No. of Questions : 4]

SEAT No. :

P2526

[Total No. of Pages : 4

[4664]-111

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

**ADVANCED ACCOUNTING AND TAXATION (Paper - II)**

**104 : Income Tax**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Mr. Y is employed with Z Ltd since 2005. He is entitled to the following from his employer: **[14]**

- Basic Salary	₹12,000 p.m.
- Dearness Allowance (part of salary for retirement benefits)	₹3,000 p.m.
- Children education allowance for three children	₹4,800 p.a.
- Hostel expenditure allowance for three children	₹100 p.m. per child
- House rent allowance up to 31 - 10 - 2013 (Rent paid for house in Delhi ₹4,500 p.m.)	₹3000 p.m.
- Medical allowance upto 31 - 10 - 2013 (Entire amount was spent on his medical treatment)	₹500 p.m.
- Commission 3% of turnover upto 31 - 10 - 2013 (Actual turnover ₹10,00,000)	₹30,000

With effect from 1- 11- 2013, he was given rent free accommodation in Delhi which was owned by employer. Fair rent value of house is ₹1,20,000 p.a. He was also provided 1500 cc motor car with driver w.e.f. 1 - 11- 2013 to be used partly for official & partly for private purposes. The expenses of running & maintenance of car were met by Mr. Y himself.

He was also given facility of watchman, sweeper and gardener right from 1 - 4 - 2013.

The salary of each empolyee was ₹300 p.m. The professional tax paid ₹2,500 p.a.

Compute his taxable income for the A. Y. 2014 - 15.

OR

**P.T.O.**

For the previous year 2013 - 14, X submits the following information:

Income from business	₹52,000	
Property Income:	House 1	House 2
	₹	₹
Fairrent	1,50,000	1,70,000
Rent	1,56,000	1,56,000
Municipal valuation	1,52,000	1,50,000
Municipal taxes (due)	26,000	28,000
Repairs	7,000	9,400
Insurance	4,000	6,000
Land revenue (paid)	5,000	8,000
Ground rent (due)	3,200	12,000
Interest on capital borrowed by mortgaging House 1 (funds are used for construction of house 2)	28,000	-
Nature of occupation	Letout for residence	Let out for business

Compute the taxable income of X for the Assessment year 2014 - 15.

**Q2)** Profit & Loss account of AB & Co. (a patnership firm) for the year ending 31 - 3 - 2014 is as follows: **[14]**

Particulars	₹	Particulars	₹
Cost of goods sold	2,80,000	Sales	7,92,000
Other expenses	3,91,000	Net loss	2,72,000
Interest to partners	1,25,000		
Remuneration to partners	2,68,000		
	10,64,000		10,64,000

Out of other expenses debited to profit & Loss account ₹73,600 is not deductible under sections 30,36 & 37 (1).

Interest to partners is not deductible to the extent of ₹18,100. The firm satisfies all conditions of sections 184 & 40 (b)

Compute taxable income & tax liability of AB & Co. for the Assessment year 2014 - 15.

OR

S is Chartered Accountant and has prepared the following income & expenditure account for the year ending 31 - 3 - 2014:

**Income & Expenditure Account**

Particulars	₹	Particulars	₹
Office expenses	90,000	Audit fees	3,52,500
Employees Salary	40,000	Gift from Father - in - Law	50,500
Magazines	6,000	Dividend	80,000
Personal expenses	1,60,000	Profit on sale of investment	64,500
Donation to NDF	5,000	Tax Consultancy fees	5,00,000
Interest	7,000		
Income tax	1,22,500		
Car expenses	20,000		
Telephone expenses	10,000		
Net Surplus	5,87,000		
	10,47,500		10,47,500

You are required to compute his professional income for the assessment year 2014 - 15 considering the following points -

- a) ₹10,000 domestic servant's salary is included in employee salary.
- b) S is owner of a building. It's WDV is ₹8,00,000 on 1 - 4 - 2013. The building is used for the office. Besides this, furniture costing ₹3,00,000. whole WDV on 1 - 4 - 2013 is ₹2,50,000 is used for profession. Depreciation allowed @ 10% p.a.

- Q3) a)** Mr. S Purchased a house property for ₹45,000 on 10 - 6 - 1967. He gets the first floor of the house constructed in 1969 - 70 by spending ₹50,000. He died on 12 - 9 - 1979. The property is transferred to Mrs. S by his will. Mrs. S spends ₹40,000 & ₹26,700 during 1979 - 80 and 1985 - 86 respectively for renewals / reconstruction of the property. Mrs. S sells the house property for ₹30,70,000 on 15 - 3 - 2014, brokerage paid by Mrs. S is ₹24,000. The fair market value of the property on 1 - 4 - 1981 was ₹1, 60, 000. [7]

Find out the amount of Capital gain chargeable to tax for the assessment year 2014 - 15.

CII for 1981 - 82 - 100

CII for 1985 - 86 - 133

CII for 2013 - 14 - 939

OR

3



X, a resident individual submits the following information relevant to the previous year ending 31 - 3 - 2014.

1) Income from salary (Computed)	₹ 1,20,000
2) Income from house property	
House I	₹ 24,000
House II	₹ (-) 1,00,000
House III (Self occupied)	₹ (-) 20,000
3) Profits & gains of business profession	
Business I	₹ 16,000
Business II	₹ (-) 24,000
Business III (Speculative)	₹ (-) 1,28,000
Business IV (Speculative)	₹ 72,000
4) Capital gains	
Short - term capital loss	₹ (-) 12,000
Long term capital gains on transfer of shares	₹ 10,800
5) Income from other sources (computed)	
Income from card games	₹ 72,000
Income from betting	₹ 48,000
Loss on maintenance of race horses	₹ (-) 9,200

Determine the gross total income for the assessment year 2014 - 15.

- b) Explain the provision of determination of residential status for an individual. [7]

OR

State the difference between capital Income & Revenue income.

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

- Special allowance U/s 10 (14).
- Determination of Gross Annual value.
- Long term & short term capital asset.
- Previous year & Assessment year.



Total No. of Questions : 7]

SEAT No. :

P2527

[Total No. of Pages : 2

[4664] - 112

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

**(Group - E) : COMMERCIAL LAWS AND PRACTICES**

**Intellectual Property Laws**

**(2013 Pattern) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

- 1) *Question No. 1 is compulsory.*
- 2) *Solve any three of the remaining 6.*
- 3) *Figures to right indicate full marks.*

**Q1)** Write short notes on any two of the following : **[8]**

- a) Use of patents for Government purposes.
- b) Cultural Dimensions of intellectual property.
- c) Provisions related to certification of Trade Marks.

**Q2)** Explain in detail the provisions of Biodiversity (Act, 2002). **[14]**

**Q3)** Write a detailed note on IPR (Intellectual Property Rights). **[14]**

**Q4)** Describe in detail the functions and powers of controller of patents. **[14]**

**Q5)** Write a note with suitable examples on Infringement of Trade Mark and its remedies. **[14]**

**Q6)** Write a detailed note on patentable and non-patentable inventions with suitable examples. **[14]**

**Q7)** Explain in detail the Assignments and Transmission of Trade Marks. **[14]**

**P.T.O.**

Total No. of Questions : 7]

P2527

[4664] - 112

M. Com. (Semester - I)

(Group - E) : COMMERCIAL LAWS AND PRACTICES

Intellectual Property Laws

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) प्रश्न क्र. 1. अनिवार्य आहे.  
2) उरलेल्या 6 प्रश्नापैकी कोणतेही 3 सोडवा.  
3) उजवीकडील अंक गुण दर्शवितात.  
4) अचूक माहितीसाठी इंग्रजी पेपर पहावा.

- 
- प्रश्न 1) खालीलपैकी कोणत्याही दोन वर टिपा द्या : [8]  
अ) सरकारी हेतुंसाठी एकस्व अधिकाराचा उपयोग  
ब) बौद्धिक संपदेचे सांस्कृतिक आयाम  
क) 'व्यापार चिन्ह' प्रमाणपत्राच्या तरतुदी
- प्रश्न 2) जैवविविधता कायदा 2002 च्या तरतुदी सविस्तर सांगा. [14]
- प्रश्न 3) बौद्धिक संपदा अधिकार (IPR) वर टिप द्या. [14]
- प्रश्न 4) एकस्व अधिकार नियंत्रकाची कार्ये आणि अधिकार यांची चर्चा करा. [14]
- प्रश्न 5) व्यापार चिन्ह कायद्याचे उल्लंघन आणि त्यावरील उपाय यांची सविस्तर चर्चा करा. [14]
- प्रश्न 6) एकस्व अधिकार मिळविण्यायोग्य शोध आणि एकस्व अधिकाराची गरज नसलेले शोध यांची सविस्तर सोदाहरण चर्चा करा. [14]
- प्रश्न 7) व्यापारी चिन्ह मिळाल्यावरचे अधिकार आणि त्याचे प्रसारण (Transmission) यावर सविस्तर चर्चा करा. [14]



Total No. of Questions : 3]

SEAT No. :

P3120

[Total No. of Pages : 4

[4664] - 113

M.Com. (Semester - I)

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**  
**(108) Costing Techniques and Responsibility Accounting**  
**(2013 Pattern) (Credit System) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** What is 'Responsibility Accounting?' State basic principles of Responsibility Accounting. Explain Cost centre and Revenue Centre. **[15]**

OR

What is 'Standard Costing?' What are the problems in setting standards? State advantages of standard costing.

**Q2)** Prepare Cash Budget of Shri Ram Fabrics for four months from April to July from the details given below - **[15]**

- | a) <u>Estimated Sales.</u> | <u>Rs.</u> |
|----------------------------|------------|
| February                   | 12,00,000  |
| March                      | 12,00,000  |
| April                      | 16,00,000  |
| May                        | 20,00,000  |
| June                       | 18,00,000  |
| July                       | 16,00,000  |
| August                     | 14,00,000  |
- b) On an average 20% of sales are cash sales. The credit sales are realised in the third month (e.g. January sales in March).
- c) Purchases amount to 60% of sales. Purchases made in a month are generally sold in the third month and payment for the purchases is also made in third month.

**P.T.O.**

- d) Variable Expenses (other than sales commission) constitute 10% of sales and there is a time lag of half a month in these payments.
- e) Commission on sales is paid at 5% of sales value and payment is made in the third month.
- f) Fixed expenses are Rs. 75,000 per month.
- g) Other items anticipated :
- |                              | <u>Rs.</u> | <u>Due in</u> |
|------------------------------|------------|---------------|
| Interest payable on deposits | 1,60,000   | April         |
| Sale of old assets           | 1,25,000   | May           |
| Payment of tax               | 80,000     | June          |
| Purchase of fixed assets     | 6,50,000   | July          |
- h) Opening cash balance in April Rs. 1,50,000.

OR

Mafatlal manufactures ready-made garments by a simple process of cutting the clothes in various shapes and then Sewing the corresponding pieces together to form the finished product. The Sewing Department and Cutting Department report to the Production Manager who alongwith Engineering Manager reports to the Director-manufacturing. The Sales Manager, Publicity Manager and the Credit Manager, report to the Director-marketing who along with Director-manufacturing reports to the Managing Director of the company.

The Accounts Department reports the following for the last quarter of 2014 -

Particulars	Budgeted (Rs.)	Actual (Rs.)
Bad Debt losses	5,000	3,000
Cloth used	31,000	36,000
Advertising	4,000	4,000
Audit fees	7,500	7,500
Credit reports	1,200	1,050
Sales representative travelling	9,000	10,200
Sales Commission	7,000	7,000
Cutting labour	6,000	6,600
Thread	500	450
Sewing labour	17,000	18,400
Credit Department salary	8,000	8,000
Cutting utilities	800	700
Director-marketing salaries and Admin. Exps.	20,000	21,400

Particulars	Budgeted (Rs.)	Actual (Rs.)
Sewing utilities	900	950
Production engineering expenses	13,000	12,200
Sales Management office expenses	16,000	15,700
Production Manager office expenses	18,000	17,000
Director-manufacturing Salaries & Admin. expenses	21,000	20,100

Using the above data, prepare Responsibility Accounting Reports for the Director-marketing, the Director-manufacturing and the Production Manager.

**Q3) A)** The Budgeted Expenses for production at 100% capacity of Malhotra Limited, Gurgaon are given below- **[10]**

Particulars	At 100% Capacity (Rs.)
Direct materials	6,00,000
Variable works overheads	2,00,000
Direct wages	2,00,000
Fixed works overheads	80,000
Productive Expenses-variable	40,000
Administration Expenses-fixed	40,000
Selling overheads (10% fixed)	1,20,000
Distribution overheads (80% variable)	60,000

Prepare a Flexible Budget for the production at 60% and 80% capacity showing separately.

- i) Prime cost,
- ii) Works cost,
- iii) Cost of production &
- iv) Total cost.

OR

Kawedia Chemicals, Aurangabad are using standard costing technique. Standard estimates for basic material of 1,000 units of a commodity is 400 kg. @ Rs. 2.50 per kg. During a month, when 2,000 units of commodity are manufactured, it is ascertained that 850 kg. of material are actually consumed @ Rs. 2.20 per kg. Calculate

- i) Material cost variances,
- ii) Material price variance,
- iii) Material usage variance and give the verification.

B) Write short notes on (Any Two)

[10]

- i) Production Budget.
- ii) Advantages and Limitations of uniform costing.
- iii) Inter firm comparison.
- iv) Labour variances.



Total No. of Questions : 4]

SEAT No. :

P2528

[Total No. of Pages : 4

[4664] - 114

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

**CO-OPERATION & RURAL DEVELOPMENT**

**Organisation of Co-Operative Business**

**(2013 Pattern) (Paper - II) (Group - F) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** "Integration of the Principles of Management and Co-Operation improves efficiency of Co-operatives". Explain. **[14]**

OR

Explain the advantages of integrating the principles of Co-operation and Management.

**Q2)** Explain in detail the features and importance of federal structure of credit Co-Operatives in Maharashtra. **[14]**

OR

Discuss the importance and problems of communication in Co-operative Organisation.

**Q3) a)** Explain the mechanism developed by government of India for job oriented Co-Operative training. **[7]**

b) Discuss the progress of dairy Co-operatives in Maharashtra. **[7]**

**P.T.O.**



OR

- a) Evaluate the role of Co-operative Sugar factories in employment generation.
- b) Give a brief outline of schemes implemented by state Co-operative union for Co-operative training.

**Q4)** Write short notes (Any two) :

**[8]**

- a) Problems of Housing Co-operatives in Maharashtra.
- b) Role of Vaikunthbhai Mehata National Co-operative institute in Co-operative training.
- c) Co-operative Sugar Factories and rural development in Maharashtra.
- d) Problems of leadership in Co-operatives.

Total No. of Questions : 4]

P2528

[4664] - 114

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

CO-OPERATION & RURAL DEVELOPMENT

Organisation of Co-Operative Business

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) “सहकार व व्यवस्थापनाच्या तत्वांची जुळवणी सहकारी संस्थांच्या कार्यक्षमतेत सुधारणा घडवून आणते.” स्पष्ट करा. [14]

किंवा

सहकार व व्यवस्थापनाच्या तत्वांच्या जुळवणीचे फायदे स्पष्ट करा.

प्रश्न 2) महाराष्ट्रातील सहकारी पतपुरवठा संस्थांच्या संघीय रचनेची वैशिष्ट्ये आणि महत्व सविस्तर स्पष्ट करा. [14]

किंवा

सहकारी संघटनेतील संज्ञापनाचे महत्व आणि समस्यांची चर्चा करा.

प्रश्न 3) अ) कार्याभिमुख सहकार प्रशिक्षणासाठी भारत सरकारने विकसित केलेली यंत्रणा स्पष्ट करा. [7]

ब) महाराष्ट्रातील दुग्ध सहकारी संस्थांच्या प्रगतीची चर्चा करा. [7]

किंवा

- अ) सहकारी साखर कारखान्यांच्या रोजगार निर्मितीच्या भूमिकेचे मुल्यमापन करा.
- ब) राज्य सहकारी संघाने सहकार प्रशिक्षणासाठी राबविलेल्या योजनांची थोडक्यात रुपरेषा द्या.

प्रश्न 4) थोडक्यात टीपा लिहा (कोणत्याही दोन) :

[8]

- अ) महाराष्ट्रातील सहकारी गृहनिर्माण संस्थांच्या समस्या
- ब) सहकार प्रशिक्षणातील वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेची भूमिका
- क) महाराष्ट्रातील सहकारी साखर कारखाने आणि ग्रामिण विकास
- ड) सहकारी संस्थामधील नेतृत्वाच्या समस्या



Total No. of Questions : 4]

SEAT No. :

P2529

[Total No. of Pages : 4

[4664] - 115

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

**BUSINESS PRACTICES**

**Business Environment and Policy**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

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

OR

What do you mean by environment? Explain the various types of environment.

**Q2)** What is parallel economy? Explain in detail the features of parallel economy. **[14]**

OR

What is green movement? State the objectives of green movement.

**Q3) a)** Explain the problems of pollution. **[7]**

OR

Describe the various types of pollution.

**P.T.O.**

- b) Explain the various challenges of globalization. [7]

OR

State the objectives of globalization.

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

- a) Regional imbalance
- b) Effects of globalization
- c) Scope of Business environment
- d) Measures for controlling pollution



Total No. of Questions : 4]

P2529

[4664] - 115

M.Com. (Semester - I)

BUSINESS PRACTICES

Business Environment and Policy

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) पर्यावरण या संज्ञेची व्याख्या लिहा. पर्यावरणाची व्याप्ती आणि महत्व स्पष्ट करा. [14]

किंवा

पर्यावरण म्हणजे काय? पर्यावरणाचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) समांतर अर्थव्यवस्था म्हणजे काय? समांतर अर्थव्यवस्थेची वैशिष्ट्ये विस्तृत स्पष्ट करा.[14]

किंवा

ग्रीन चळवळ म्हणजे काय? ग्रीन चळवळीचे उद्दीष्ट्ये विशद करा.

प्रश्न 3) अ) प्रदुषणाच्या समस्या स्पष्ट करा. [7]

किंवा

प्रदुषणाच्या विविध प्रकारांचे वर्णन करा.

ब) जागतिकीकरणाचे विविध आव्हाने स्पष्ट करा. [7]

किंवा

जागतिकीकरणाचे उद्दीष्टे विशद करा.

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

अ) प्रादेशिक असमतोल

ब) जागतिकीकरणाचे परिणाम

क) व्यावसायिक पर्यावरणाची व्याप्ती

ड) प्रदुषण नियंत्रणासाठी उपाययोजना



Total No. of Questions : 4]

SEAT No. :

P2530

[Total No. of Pages : 4

[4664] - 116

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

**BUSINESS ADMINISTRATION**

**Financial Management**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by Financial Management? What are the scope of Financial Management? **[14]**

OR

What are the types of Capital Investment decisions.

**Q2)** What is Working Capital? Explain in detail the importance of Working Capital. **[14]**

OR

Define Balance Sheet? Explain the utility of Balance Sheet.

**Q3)** a) Financial of Working Capital requirement. **[7]**

OR

Write a note on importance of financial analysis.

**P.T.O.**



- b) Explain the Capital Budgeting Techniques. [7]

OR

State the changes in Indian Capital Market.

**Q4)** Short notes (Any Two) : [8]

- a) Present Value Approach.
- b) Net Working Capital.
- c) Indian Money Market.
- d) Profitability Ratio.



Total No. of Questions : 4]

P2530

[4664] - 116

M.Com. (Semester - I)

BUSINESS ADMINISTRATION

Financial Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या द्या. वित्तीय व्यवस्थापनाची व्याप्ती लिहा. [14]

किंवा

भांडवली गुंतवणूक निर्णयाचे प्रकार कोणते.

प्रश्न 2) खेळते भांडवल म्हणजे काय? खेळत्या भांडवलाचे महत्व सविस्तर स्पष्ट करा. [14]

किंवा

ताळेबंद म्हणजे काय? ताळेबंद पत्रकाची उपयुक्तता स्पष्ट करा.

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

किंवा

‘वित्तीय विश्लेषणाचे महत्व’ यावर टिप लिहा.

ब) भांडवली अंदाजपत्रकाची तंत्रे स्पष्ट करा. [7]

किंवा

भारतीय भांडवल बजारातील नवीन प्रवाह स्पष्ट करा.

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

अ) वर्तमान मूल्य दृष्टीकोन

ब) निव्वळ खेळते भांडवल

क) भारतीय नाणेबाजार

ड) लाभप्रदता गुणोत्तरे



Total No. of Questions : 4]

SEAT No. :

P2531

[Total No. of Pages : 4

[4664] - 117

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

**ADVANCED BANKING AND FINANCE**

**Central Banking (Paper - II)**

**(2013 Pattern) (Group - G) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Explain in detail the origin and evolution of Central Banks of the World. **[14]**

OR

Explain in detail the Reserve Bank of India regulations over the banks relating to the Cash Reserve Ratio and Statutory Liquidity Ratio.

**Q2)** Explain the role of Reserve Bank of India is Asset backing to Bank Notes and distribution of currency. **[14]**

OR

Explain in detail Reserve Bank of India's regulation of Commercial banks with reference to bank and Branch Licensing.

**Q3) a)** State the qualitative instruments of credit control. **[7]**

OR

State the Promotional functions of Reserve Bank of India.

**P.T.O.**

- b) State the role of RBI of Foreign Banks in India is share capital and their establishment. [7]

OR

State the spell out in detail the regulatory framework for the Non Bank finance companies in India.

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

- a) Currency chests
- b) Credit Information Bureau of India Limited
- c) Board for financial supervision
- d) Capital adequacy



Total No. of Questions : 4]

P2531

[4664] - 117

M. Com. (Semester - I)

ADVANCED BANKING AND FINANCE

Central Banking (Paper - II)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) जगातील मध्यवर्ती बँकांचा उगम व त्यांची उत्क्रांती सविस्तर स्पष्ट करा. [14]

किंवा

रोख राखीव प्रमाण आणि वैधानिक तरलता प्रमाण या संदर्भातील भारतीय रिझर्व्ह बँकेची बँकावरील नियमने सविस्तर स्पष्ट करा.

प्रश्न 2) बँक नोटांसाठीचे मत्तेचे पाठबळ आणि चलनवितरण या संदर्भातील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा. [14]

किंवा

बँक आणि बँकशाखा परवाना संदर्भातील भारतीय रिझर्व्ह बँकेचे नियमन सविस्तर स्पष्ट करा.

प्रश्न 3) अ) रिझर्व्ह बँकेची पतनियंत्रणाची गुणात्मक साधने सांगा. [7]

किंवा

भारतीय रिझर्व्ह बँकेची प्रवर्तनात्मक कार्ये सांगा.

- ब) विदेशी बँकाची स्थापना व भागभांडवल या संदर्भातील रिझर्व्ह बँक इंडियाची भूमिका सांगा. [7]

किंवा

बँकेत्तर वित्तीय कंपन्यासाठीची नियमात्मक चौकट स्पष्ट करा.

प्रश्न 4) टिपा लिहा (कोणतेही दोन) : [8]

- अ) तिजोरी (चलनपेटी)  
ब) भारतीय पतमाहिती केंद्र मर्यादित  
क) वित्तीय पर्यवेक्षणाचे मंडळ  
ड) भांडवल पूरतेपणा



Total No. of Questions : 4]

SEAT No. :

P2532

[Total No. of Pages : 4

**[4664] - 118**  
**M.Com. (Semester - I)**  
**ADVANCED MARKETING**  
**Consumer Behaviour**  
**(2013 Pattern) (Credit System) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) a)** What is Consumer Behaviour? Why is it important to study Consumer Behaviour. **[14]**

OR

b) Explain impact of 'family' on consumer decision making. Give examples.

**Q2) a)** What is motivation? Explain Maslow's need theory and its marketing application. **[14]**

OR

b) Explain components of learning process.

**Q3) a)** Positive and Negative motivation. **[7]**

OR

b) Consumer Research.

AND

c) Attitude and Consumer Behaviour. **[7]**

OR

d) Consumer Protection and Govt.

**P.T.O.**



**Q4)** Write short notes on (Any Two) :

**[8]**

- a) Rural Consumer.
- b) Methods of collecting primary data.
- c) Secondary data.
- d) Ethics in Business.



Total No. of Questions : 4]

P2532

[4664] - 118

M.Com. (Semester - I)

ADVANCED MARKETING

Consumer Behaviour

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) अ) 'ग्राहक वर्तन' म्हणजे काय? ग्राहक वर्तनाचा अभ्यास करणे का महत्वाचे आहे?[14]

किंवा

ब) ग्राहकाच्या निर्णय प्रक्रियेवर कुटुंबाचा होणारा परिणाम स्पष्ट करा. उदाहरणे द्या.

प्रश्न 2) अ) अभिप्रेरण म्हणजे काय? मॅसलोचा गरज विषयक सिद्धांत व त्याचे विपणनामधील उपयोगन स्पष्ट करा. [14]

किंवा

ब) अध्ययन प्रक्रियेतील घटक स्पष्ट करा.

प्रश्न 3) अ) सकारात्मक आणि नकारात्मक अभिप्रेरण. [7]

किंवा

ब) ग्राहक संशोधन.

आणि

क) अभिवृत्ती आणि ग्राहक वर्तन. [7]

किंवा

ड) ग्राहक संरक्षण आणि सरकार.

प्रश्न 4) थोडक्यात टीपा लिहा (कोणत्याही दोन) :

[8]

- अ) ग्रामीण ग्राहक.
- ब) प्राथमिक तथ्ये गोळा करण्याच्या पध्दती.
- क) दुय्यम तथ्ये.
- ड) व्यावसायातील नितिमुल्ये.



Total No. of Questions : 5]

SEAT No. :

P2481

[Total No. of Pages : 3

[4664] - 12

M.Com. (Semester - I)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Costing Techniques and Responsibility Accounting

(Paper - II) (2008 Pattern) (Group - B)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1) a) Fill in the blanks:**

**[5]**

- i) Costing techniques are mainly used for cost -----.
- ii) The difference between standard cost and actual cost is known as -----.
- iii) ----- budgets are used for different production capacities.
- iv) Loss due to flood is ----- cost.
- v) ----- is used in the same type of industries.

**b) State whether the following statements are true or false:**

**[5]**

- i) Variances must be expressed in monetary terms.
- ii) Mutual Trust and Co-operation is the basic requirement of standard Costing.
- iii) Budget may be qualitative or quantitative or both.
- iv) Uniform costing and standard costing are one and the same.
- v) Limiting factor is a major constraint on all the operational activities of an organization.

**P.T.O.**

c) **Write short notes on (any two):** **[10]**

- i) Fixed and flexible budget.
- ii) Essentials of uniform costing.
- iii) Centers of control.
- iv) Reasons of variances.

**Q2) What do you mean by Responsibility Accounting?** **[20]**

Explain its principles and centers of control.

OR

What is interfirm comparison? Describe essentials, advantages and limitations of interfirm comparison.

**Q3) a) The expenses budgeted for production of 60% capacity (1200 Units) in a factory are given below:** **[10]**

	Per unit Rs.
Direct Materials	100
Direct Labour	60
Variable overheads	30
Fixed overheads	20
Variable expenses (Direct)	10
Selling Expenses (20% Fixed)	15
Administrative Expenses (90% Fixed)	10
Distribution Expenses (80% variable)	5
Total Cost per unit	250

Prepare a Flexible budget for the production of 70% and 90% capacity.

b) What do you mean by 'Budgetary Control'? Describe advantages and limitations of Budgetary control. **[10]**

**Q4)** From the following information prepare a cash budget From April to June 2013: **[20]**

Months 2013	Sales Rs.	Purchases Rs.	Wages Rs.	Factory expenses Rs.	Office expenses Rs.	Selling expenses Rs.
February	75,000	45,000	9,000	7,500	6,000	4,500
March	84,000	48,000	9,750	8,250	6,000	4,500
April	90,000	52,500	10,500	9,000	6,000	5,250
May	1,20,000	60,000	13,500	11,250	6,000	5,670
June	1,35,000	60,000	14,250	14,000	7,000	7,000

Period of credit allowed by suppliers 2 months.

20% of sales are cash and period of credit allowed to customers is 1 month.

Delay in payment of expenses is 1 month.

Income tax Rs. 57,500 is due in June.

Dividend Rs. 15,000 and bonus Rs. 22,500 to be paid in the month of April.

Plant has been ordered and paid in April Rs. 1,20,000.

The cash balance on 1<sup>st</sup> April Rs. 37,500.

**Q5)** From the following information calculate: **[20]**

- a) Labour Cost Variance.
- b) Labour Rate Variance.
- c) Labour Efficiency Variance.

Labour	Standard	Actual Mix
Skilled	80 workers @ Rs. 75 per week	70 workers @ Rs. 80 per week
Semi-skilled	40 workers @ Rs. 50 per week	40 workers @ Rs. 60 per week
Unskilled	50 workers @ Rs. 35 per week	50 workers @ Rs. 20 per week



Total No. of Questions : 5]

SEAT No. :

P2482

[Total No. of Pages : 4

[4664]-13

M.Com. (Semester - I)

Business Practice

**BUSINESS ENVIRONMENT AND POLICY**

**(2008 Pattern) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define Business Environment? Explain the various levels of environment.

OR

What do you mean by Business Environment? Explain the international business environment.

**Q2)** What is an environment? Explain the various approaches of environment.

OR

Define the term environment? Explain the impact of social and political environment on business.

**Q3)** Write a detail note on economic reforms of Indian economy.

OR

Define the term Pollution. Explain the various types of pollution.

**P.T.O.**

**Q4)** What is Regional Imbalance? Explain the causes of Regional Imbalance.

OR

Explain the various problems of growth of Indian economy.

**Q5)** Write short notes. (Any two)

- a) Globalization.
- b) Macro environment.
- c) Effects of pollution.
- d) Social justice.



Total No. of Questions : 5]

P2482

[4664]-13

M.Com. (Semester - I)

Business Practice

BUSINESS ENVIRONMENT AND POLICY

(2008 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) व्यावसायिक पर्यावरणाची व्याख्या लिहा. पर्यावरणाच्या विविध पातळ्या स्पष्ट करा.

किंवा

व्यावसायिक पर्यावरण म्हणजे काय? आंतरराष्ट्रीय व्यावसायिक पर्यावरण स्पष्ट करा.

प्रश्न 2) पर्यावरण म्हणजे काय? पर्यावरणाचे विविध दृष्टीकोन स्पष्ट करा.

किंवा

पर्यावरणाची व्याख्या लिहा. सामाजिक आणि राजकीय पर्यावरणाचे व्यवसायावर होणारे परिणाम स्पष्ट करा.

प्रश्न 3) भारतीय अर्थव्यवस्थेच्या आर्थिक सुधारणांवर सविस्तर टीप लिहा.

किंवा

प्रदुषणाची व्याख्या लिहा. प्रदुषणाचे विविध प्रकार स्पष्ट करा.

प्रश्न 4) प्रादेशिक असमतोल म्हणजे काय? प्रादेशिक असमतोलाची कारणे स्पष्ट करा.

किंवा

भारतीय अर्थव्यवस्थेच्या वृद्धीच्या विविध समस्या स्पष्ट करा.

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)

- अ) जागतिकीकरण
- ब) समग्र पर्यावरण
- क) प्रदुषणाचे परिणाम
- ड) सामाजिक न्याय

२२२२

Total No. of Questions : 5]

SEAT No. :

P2483

[Total No. of Pages : 4

[4664]-14

M.Com. (Semester - I)

BUSINESS ADMINISTRATION

Financial Management

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is financial statements? Explain various types of Financial Analysis.

OR

Define the term Financial Management. Explain in detail the various goals of Financial Management.

**Q2)** Define the term Inventory and Inventory Management. Explain role of Manager in Inventory Management.

OR

What is working capital? Explain in detail the Significance of working capital.

**Q3)** Explain various Investment Decision Methods.

OR

- a) Explain Financial Markets in India.
- b) Explain various techniques of Financial Analysis?

**P.T.O.**

**Q4)** What is Ratio? Explain significance and limitations of Ratio.

OR

From the following information prepare the Balance sheet with as many details as possible and show all of your workings.

- |   |              |
|---|--------------|
| a) Current Ratio                              | 2.5          |
| b) Liquidity Ratio                            | 1.5          |
| c) Fixed Assets to proprietary Fund Ratio     | 0.75         |
| d) Working capital                            | Rs. 6,00,000 |
| e) Reserves and surplus                       | Rs. 4,00,000 |
| f) Bank Overdraft                             | Rs. 1,00,000 |
| g) There is no Long term or fictitious assets |              |

Balance Sheet as on 31 March.

Liabilities	Working Notes	Rs	Assets	Working Notes	Rs
Share Capital	3	20,00,000	Fixed Assets	4	18,00,000
Reserves & Surplus	Direct	400,000	Stock	2	4,00,000
Bank Overdraft	Direct	100,000	Other current Assets	1	6,00,000
Sundry Creditors	---	300,000			
		28,00,000			28,00,000

**Q5)** Write short notes : (Any Four)

- Cash Management
- Capital Expenditure
- Forms of Balance Sheet
- Sources of Funds
- Fund Flow Analysis
- Role of SEBI

Total No. of Questions : 5]

P2483

[4664]-14

M.Com. (Semester - I)

BUSINESS ADMINISTRATION

Financial Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) गणनयंत्राचा उपयोग करण्यास परवानगी आहे.

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प्रश्न 1) वित्तीय विवरणपत्रक म्हणजे काय? वित्तीय विश्लेषणाचे विविध प्रकार स्पष्ट करा.

किंवा

वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या द्या. वित्तीय व्यवस्थापनाची उद्दिष्टे सविस्तर स्पष्ट करा.

प्रश्न 2) मालसाठा आणि मालसाठा व्यवस्थापन या संज्ञाची व्याख्या द्या. मालसाठा व्यवस्थापनामध्ये व्यवस्थापकाची भूमिका स्पष्ट करा.

किंवा

खेळते भांडवल भांडवल म्हणजे काय? खेळत्या भांडवलाचे महत्व सविस्तर स्पष्ट करा.

प्रश्न 3) गुंतवणूकीच्या निर्णयासंबंधातील विविध पध्दती स्पष्ट करा.

किंवा

अ) भारतातील वित्तीय बाजारपेठ स्पष्ट करा.

ब) वित्तीय विश्लेषणाचे विविध तंत्रे स्पष्ट करा.

प्रश्न 4) गुणोत्तर प्रमाण म्हणजे काय? गुणोत्तर प्रमाणाचे महत्त्व आणि मर्यादा स्पष्ट करा.

किंवा

खाली दिलेल्या माहितीच्या आधारे ताळेबंद पत्रक तयार करा. व त्याचे स्पष्टीकरण द्या.

तपशिल	रक्कम
अ) चालू गुणोत्तर	2.5
ब) तरलता गुणोत्तर	1.5
क) स्वामित्व निधी गुणोत्तराशी स्थिरमत्ता	0.75
ड) खेळते भांडवल	रु. 6,00,000
इ) निधी आणि वाढावा	रु. 4,00,000
फ) बँक अधिक्व	रु. 1,00,000
य) दीर्घ मुदतीचे कर्ज किंवा बनावट मत्ता नाही	

ताळेबंद पत्रक :- 31 मार्चपर्यंत

भार	कार्यकारी टिप क्र.	रक्कम	मत्ता	कार्यकारी टिप क्र.	रक्कम
भागभांडवल	3	20,00,000	चालू मत्ता	4	18,00,000
निधी आणि वाढावा	प्रत्यक्ष	400,000	भाग	2	4,00,000
बँक अधिक्व	प्रत्यक्ष	100,000	इतर चालू व्यवहार	1	6,00,000
किरकोळ धनका	---	300,000	मत्ता		
		28,00,000			28,00,000

प्रश्न 5) टिपा लिहा : (कोणत्याही चार)

- पैशाचे व्यवस्थापन
- भांडवली खर्च
- ताळेबंदाचे नमुने
- वित्त उभारणीचे मार्ग
- वित्त प्रवाह विश्लेषण
- सेबीची भूमिका

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Total No. of Questions : 5]

SEAT No. :

**P2484**

[Total No. of Pages : 4

**[4664]-16**

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

**CO-OPERATION & RURAL DEVELOPMENT**

**Organisation of Co-operative Business**

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

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the direct and indirect advantages of integration of Principles of Co-operation and Management.

OR

What is professionalisation of Co-operative Management. State its advantages.

**Q2)** Explain the advantages and importance of communication and leadership in Co-operative Organisation.

OR

Explain in detail the Federal structure of Co-operative credit Organisations. State its features.

**Q3)** What is Co-operative training? Explain the role of National Co-operative union in Co-operative training.

OR

State the importance of job oriented Co-operative training. Explain role of District Co-operative Union in job oriented Co-operative training.

**P.T.O.**

**Q4)** Give a brief account of Vaikunthbhai Mehata National Co-operative institute in Co-operative education and training since 2001.

OR

Explain the role of Co-operative Sugar Factories in rural development. What are their problems?

**Q5)** Write short notes on : (Any Two)

- a) Housing Co-operatives in Maharashtra.
- b) Problems of dairy Co-operatives.
- c) Co-operative Audit.
- d) Importance of Co-operative Education & Training.



Total No. of Questions : 5]

P2484

[4664]-16

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

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) सहकार आणि व्यवस्थापनाच्या तत्वांच्या जुळणीचे प्रत्यक्ष व अप्रत्यक्ष फायदे स्पष्ट करा.

किंवा

सहकारी व्यवस्थापनाचे व्यावसायीकरण म्हणजे काय? त्याचे फायदे सांगा.

प्रश्न 2) सहकार संघटनेतील संज्ञापन व नेतृत्वाचे फायदे आणि महत्व स्पष्ट करा.

किंवा

सहकारी पतसंघटनेची संघीय रचना सविस्तर स्पष्ट करा. तीची वैशिष्ट्ये सांगा.

प्रश्न 3) सहकार प्रशिक्षण म्हणजे काय? राष्ट्रीय सहकारी संघाची सहकार प्रशिक्षणातील भूमिका स्पष्ट करा.

किंवा

कार्याभिमुख सहकार प्रशिक्षणाचे महत्व सांगा. जिल्हा सहकारी संघाची कार्याभिमुख सहकार प्रशिक्षणातील भूमिका स्पष्ट करा.

प्रश्न 4) वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेचा सहकार शिक्षण आणि प्रशिक्षणातील 2001 पासून आढावा द्या.

किंवा

ग्रामिण विकासातील सहकारी साखर कारखान्यांची भूमिका स्पष्ट करा. त्यांच्या समस्या कोणत्या आहेत ?

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

- अ) महाराष्ट्रातील सहकारी गृहनिर्माण संस्था.
- ब) दुग्ध सहकारी संस्थांच्या समस्या.
- क) सहकारी अंकेक्षण.
- ड) सहकार शिक्षण आणि प्रशिक्षणाचे महत्व.



Total No. of Questions : 5]

SEAT No. :

P2485

[Total No. of Pages : 4

[4664] - 17

M.Com. (Semester - I)

ADVANCED BANKING & FINANCE

Central Banking

(2008 Pattern) (Group - G) (Paper - II)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** The need and rational of a central bank are well out in the functions that any central bank performs? Justify.

OR

Explain the Details the evaluation of central banking in India.

**Q2)** Explain the spell out in detail the Regulatory framework for the non-bank finance companies in India.

OR

What do you understand by public debt? What are the ways in which public debt could be raised?

**Q3)** Explain the detail RBI's control over management of Banking Companies.

OR

Explain in detail the promotional functions of the Reserve Bank of India.

**P.T.O.**

- Q4)** a) Account for the recent development in the currency management.  
b) State the RBI's Prerequisites for Licensing of Banking Companies.

OR

- a) State the qualitative instruments of credit control.  
b) Explain in detail the "ways and means Advances" and overdraft to state Governments.

**Q5)** Short Note (Any Two) :

- a) Regulation of foreign banks in India.  
b) Cash Reserve and Statutory Liquidity Ratio.  
c) Board for financial supervision.  
d) Distribution of Currency.

Total No. of Questions : 5]

P2485

[4664] - 17

M.Com. (Semester - I)

ADVANCED BANKING & FINANCE

Central Banking

(2008 Pattern) (Group - G) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) मध्यवर्ती बँकेची गरज आणि तार्किकता हे मध्यवर्ती बँकेच्या कार्यामध्ये चांगल्यापणे विशद केले आहे? समर्थन करा.

किंवा

भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा.

प्रश्न 2) भारतातील बँकेतर वित्तीय संस्थावरील नियामक चौकट सविस्तर नमूद करा.

किंवा

सार्वजनिक कर्ज म्हणजे काय? सार्वजनिक कर्ज कोणत्या मार्गाने उभारले जाऊ शकते?

प्रश्न 3) बँकिंग कंपन्यांच्या व्यवस्थापनावरील भारतीय रिझर्व्ह बँकेचे नियंत्रण सविस्तर स्पष्ट करा.

किंवा

भारतीय रिझर्व्ह बँकेची प्रवर्तनात्मक कार्य सांगा.

- प्रश्न 4) अ) चलन व्यवस्थापनात अलीकडच्या काळात झालेल्या विकासांचा लेखाजोखा द्या.  
ब) बँकींग कंपन्यांना परवान्यासाठीच्या भारतीय रिझर्व्ह बँकेच्या पूर्ववाश्यकता सांगा.

किंवा

- अ) पतनियंत्रणाची गुणात्मक साधने सांगा.  
ब) राज्य सरकारांना दिली जाणारी “अर्थोपाय अग्रिमे” आणि “अधिकर्ष” स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) भारतातील विदेशी बँकांचे नियमन.  
ब) रोख राखीव व वैधानिक तरलता प्रमाण.  
क) वित्तीय पर्यवेक्षणाचे मंडळ.  
ड) चलनाचे वितरण.



Total No. of Questions : 5]

SEAT No. :

**P2605**

[Total No. of Pages : 4

**[4664] - 18**

**M.Com (Part - I) (Semester - I)  
ADVANCED MARKETING (Paper - II)  
Consumer Behaviour  
(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** Explain impact of Family on consumer Decision making. Give examples.

OR

State need, importance and scope of consumer Behaviour in Marketing.

**Q2)** Explain factors affecting on perception of consumers.

OR

State components of learning process.

**Q3)** Write a detailed note on 'Attitude Formation'.

OR

Explain consumer research process.

**Q4)** Write Notes on

- a) Role of Marketing in service sector.
- b) Positive Motivation.

OR

Describe various consumer protection legislation in India.

**P.T.O.**

**Q5)** Write short Notes on: (Any Four)

- a) Importance of Business Ethics in Marketing.
- b) Negative Motivation.
- c) History of consumer research.
- d) Rural consumer.
- e) Secondary data.



Total No. of Questions : 5]

P2605

[4664] - 18

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

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) ग्राहकाच्या निर्णयावर कुटुंबाचा होणारा प्रभाव स्पष्ट करा. उदाहरणे द्या.

किंवा

विपणनामध्ये ग्राहक वर्तनाची गरज, महत्व व व्याप्ती सांगा.

प्रश्न 2) ग्राहक संवेदनावर परिणाम करणारे घटक स्पष्ट करा.

किंवा

अध्ययन प्रक्रियेचे घटक सांगा.

प्रश्न 3) 'अभिवृत्ती निर्मिती' यावर सविस्तर टीप लिहा.

किंवा

ग्राहक संशोधन प्रक्रिया स्पष्ट करा.

प्रश्न 4) टीपा लिहा

- अ) सेवा क्षेत्रातील विपणनाची भूमिका.  
ब) सकारात्मक संप्रेरण.

किंवा

भारतामधील विविध ग्राहक संरक्षण विषयक कायदे विशद करा.

प्रश्न 5) थोडक्यात टीपा लिहा (कोणत्याही चार)

- अ) विपणनामधील व्यावसायिक नितीमुल्यांचे महत्व
- ब) नकारात्मक संप्रेरण
- क) ग्राहक संशोधनाचा इतिहास
- ड) ग्रामीण ग्राहक
- इ) दुय्यम तथ्ये



Total No. of Questions : 5]

SEAT No. :

P2471

[Total No. of Pages : 4

**[4664]-2**  
**M. Com. (Semester - I)**  
**STRATEGIC MANAGEMENT**  
**(2008 Pattern)**

*Time : 3 Hours ]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define the Concept of 'Strategic Management'. Explain the nature and scope of Strategic Management. **[20]**

OR

- a) Explain the concepts of 'Business Policy' and 'Business Strategy' with respect to Strategic Management. **[10]**
- b) Explain the meaning and nature of 'Management Ethics'. **[10]**

**Q2)** What is Strategic Analysis. Explain the various elements to be considered in the process of Strategic Analysis of a company. **[20]**

OR

- a) Define 'Vision'. State the purposes of developing a Strategic vision. **[10]**
- b) Explain the basic guidelines in the formulation of Mission Statement. **[10]**

**Q3)** What is 'Strategic Planning'? Explain the various steps involved in the process of Strategic Planning. **[20]**

OR

What is 'Strategy Implementation'? Explain the key issues in the Strategy Implementation. **[20]**

**P.T.O.**

**Q4)** Explain 'Strategic Evaluation Process'. Discuss in detail the problems in Strategic Evaluation. **[20]**

OR

- a) What are the issues in marketing where strategy formulation is required? **[10]**
- b) Explain the need and issues of strategy formulation in the area of research and development. **[10]**

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

- a) Core competencies.
- b) Strategic issues in joint venture decision.
- c) Network Organisation Structure.
- d) Advantages of Strategic Planning.
- e) Major issues in logistics strategy.
- f) Total Quality Management.

Total No. of Questions : 5]

P2471

**[4664]-2**  
**M. Com. (Semester - I)**  
**STRATEGIC MANAGEMENT**  
**(2008 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) 'व्यूहरचनात्मक व्यवस्थापन' या संकल्पनेची व्याख्या द्या. व्यूहरचनात्मक व्यवस्थापनाचे स्वरूप व व्याप्ती स्पष्ट करा. [20]

किंवा

- अ) व्यूहरचनात्मक व्यवस्थापनाच्या संदर्भाने 'व्यवसायिक धोरण' आणि 'व्यवसायिक व्यूहरचना' या संकल्पना स्पष्ट करा. [10]
- ब) 'व्यवसायिक नितीमूल्ये' याचा अर्थ व स्वरूप स्पष्ट करा. [10]

प्र.2) व्यूहरचनात्मक विश्लेषण म्हणजे काय? कंपनीच्या व्यूहरचनात्मक विश्लेषण प्रक्रियेत विचारात घेतल्या जाणाऱ्या विविध घटकांचे स्पष्टीकरण करा. [20]

किंवा

- अ) 'दूरदृष्टी' ची व्याख्या द्या. व्यूहरचनात्मक दूरदृष्टी विकसित करण्याचे हेतू सांगा. [10]
- ब) जीवितकार्य विधानाच्या सूत्रीकरणातील मूलभूत मार्गदर्शक सूचनांचे स्पष्टीकरण करा. [10]

प्र.3) व्यूहरचनात्मक नियोजन म्हणजे काय? व्यूहरचनात्मक नियोजन प्रक्रियेत आंतर्भूत होणाऱ्या विविध पायऱ्यांचे स्पष्टीकरण करा. [20]

किंवा

'व्यूहरचना अंमलबजावणी' म्हणजे काय? व्यूहरचना अंमलबजावणीतील मुख्य प्रश्नांचे स्पष्टीकरण करा.

प्र.4) व्यूहरचनात्मक मुल्यमापनाची प्रक्रिया स्पष्ट करा. व्यूहरचनात्मक मुल्यमापन प्रक्रियेतील समस्या विस्ताराने स्पष्ट करा. [20]

किंवा

अ) विपणनामध्ये व्यूहरचना सुत्रीकरणाची आवश्यकता असल्यास तेथील प्रश्न कोणते? [10]

ब) संशोधन व विकास क्षेत्रात व्यूहरचना सुत्रीकरणाची गरज आणि प्रश्नांचे स्पष्टीकरण करा. [10]

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

अ) मुख्य क्षमता.

ब) संयुक्त उपक्रम निर्णयातील व्यूहरचनात्मक प्रश्न.

क) जाळी संघटन रचना.

ड) व्यूहरचनात्मक नियोजनाचे फायदे.

इ) व्यूहशास्त्रीय व्यूहरचनेतील प्रमुख प्रश्न.

फ) एकूण गुणवत्ता व्यवस्थापन.

॥॥॥

Total No. of Questions : 4]

SEAT No. :

P2533

[Total No. of Pages : 4

[4664] - 201

**M.Com. (Semester - II)**

**FINANCIAL ANALYSIS & CONTROL**

**(2013 Pattern) (Credit System)**

*Time :3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:-*

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

**Q1)** Durva Electronics Ltd. is considering the purchase of machine. Two machines, A and B are available each costing Rs. 1,00,000. In comparing the profitability of the machines a discount rate of 10% is to be used. Earnings after taxation are expected to be as follows : **[14]**

Year	Machine 'A' (Rs.)	Machine 'B' (Rs.)
1	30,000	10,000
2	40,000	30,000
3	50,000	40,000
4	30,000	60,000
5	20,000	40,000

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

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

**P.T.O**

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

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

OR

Differentiate between fixed budget and flexible budget. How a flexible budget is prepared ? What are the advantages of a flexible budget over fixed budget? [14]

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

Months	Sales Rs.	Purchases Rs.	Wages Rs.	Manufacturing Expenses	Selling Expenses
April, 2014	50,000	40,000	5,000	20% of wages	5% of Total Sales
May, 2014	80,000	50,000	5,000	20% of wages	5% of Total Sales
June, 2014	60,000	70,000	6,000	20% of wages	5% of Total Sales
July, 2014	70,000	40,000	6,000	20% of wages	5% of Total Sales
Aug., 2014	60,000	30,000	7,000	20% of wages	5% of Total Sales

Additional Information :

- 1) 1/5<sup>th</sup> of the sales are on cash basis.
- 2) 50% of the credit sales are recovered in the next month, whereas 50% are recovered after two months.



- 3) Cash sales are made at 5% cash discounts.
- 4) All purchase are credit purchase and the due amount is paid after two months.
- 5) Wages are paid 15 days in arrears.
- 6) Manufacturing expenses and selling expenses are paid in the same month.
- 7) A machine costing Rs. 60,000 is to be purchased in the month of July 2014. 50% payment is to be made in the same month and the remaining amount is to be paid in three equal instalments along with interest @ 18% p.a.
- 8) As on 1<sup>st</sup> June, 2014 cash balance is 36,600.

OR

What is 'Marginal Costing'? Explain the objectives, advantages and limitations of Marginal Costing.

**Q3) a)** Explain the term 'classification of cost' in detail. [7]

OR

b) The following particulars are obtained from the records of a factory manufacturing product A & B. [7]

Particulars	Product A (Per unit) Rs.	Product B (Per unit) Rs.
Selling Price	100	200
Material Cost @ Rs. 10 per Kg.	20	50
Wages Rs.3 per hour	30	60
Variable overheads	10	20
Total Fixed cost Rs. 5000		

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

- 1) If total sales in unit is key factor.
- 2) If total sales in value is key factor.
- 3) If raw material is in short supply.
- 4) If labour hours is the limiting factor.
- 5) If raw material available is 2000 kgs. And maximum sale of each product is 500 units.

- c) State the advantages and limitations of Standard Costing. [7]

OR

- d) The standard material cost to produce a tone of chemical X is - [7]

300 kg. of material A at Rs. 10 per kg.

400 kg. of material B at Rs. 5 per kg.

500 kg. of material C at Rs. 6 per kg.

During the period, 100 tones of chemical X were produced from the usage of

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

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

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

Calculate price, usage and mix variances.

**Q4)** Write short notes : [8]

- a) Internal Rate of Return.
- b) Make or Buy Decision.
- c) Master Budget.
- d) Significance of cost of capital.



Total No. of Questions : 4]

SEAT No. :

P2534

[Total No. of Pages : 4

**[4664] - 202**  
**M.Com.(Semester - II)**  
**(202 - A) : INDUSTRIAL ECONOMICS**  
**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

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

OR

Explain Sargent Florences theory of Location of industries.

**Q2)** Explain factors influencing Industrial Productivity. **[14]**

OR

Explain role and problems of small scale industries.

**Q3) a)** Explain need and significance of Industrial Economics. **[7]**

b) Explain Webers theory of Location of Industries. **[7]**

OR

c) What is Industrial Productivity **[7]**

d) Explain role of Public Sector. **[7]**

**P.T.O.**

**Q4)** Write short notes (any two) :

**[8]**

- a) Relationship between Industrial development and Economic development.
- b) Factors affecting Industrial Efficiency.
- c) Causes of industrial imbalance.
- d) Disinvestment Policy.



Total No. of Questions : 4]

P2534

[4664] - 202  
M.Com.(Semester - II)  
(202 - A) : औद्योगिक अर्थशास्त्र  
(2013 Pattern) (Credit System)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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

किंवा

सार्जन्ट फ्लोरेन्सचा औद्योगिक स्थाननिश्चीतीचा सिध्दांत विशद करा.

प्रश्न 2) औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक विशद करा. [14]

किंवा

लघुउद्योगांची भूमिका आणि समस्या विशद करा.

प्रश्न 3) अ) औद्योगिक अर्थशास्त्राची गरज आणि महत्व विशद करा. [7]

ब) वेबरचा स्थाननिश्चीतीचा सिध्दांत विशद करा. [7]

किंवा

क) औद्योगिक उत्पादकता म्हणजे काय? [7]

ड) सार्वजनिक उपक्रमाची भूमिका विशद करा. [7]

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन) :

[8]

- अ) औद्योगिक विकास आणि आर्थिक विकास यामधील संबंध.
- ब) औद्योगिक कार्यक्षमतेवर प्रभाव टाकणारे घटक.
- क) औद्योगिक असमतोलाची कारणे.
- ड) निर्गुतवणुक धोरण.



Total No. of Questions : 4]

SEAT No. :

P2535

[Total No. of Pages : 4

[4664] - 203

M. Com. (Semester - II)

(202 - B) : BUSINESS STATISTICS

(2013 Pattern) (Credit System)

*Time :3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** Attempt any **two** of the following :

- a) Consider a random experiment of tossing a die 5 times. Treat success as 6 appears on uppermost face. Write down probability mass function of number of successes. Also state it's mean and variance. [7]
- b) Find mean and variance of a continuous random variable X whose probability density function is given by : [7]  
$$f(x) = 6x(1 - x) \quad \text{if } 0 \leq x \leq 1$$
$$= 0 \quad \text{otherwise.}$$
- c) Let X be a discrete random variable with p.m.f [7]

$$P(X = x) = \frac{1}{n} \quad X = 1, 2, 3, \dots, n$$
$$= 0 \quad \text{otherwise}$$

Show that :

i)  $E(X) = \frac{n+1}{2}$

ii)  $V(X) = \frac{n^2-1}{12}$

Also find  $E(2X)$  and  $V(2X-3)$ .

**P.T.O.**

**Q2)** Attempt any **two** of the following :

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

Attribute	Liked	Disliked
Males	402	193
Females	245	160

Is the film directors claim supported by the data.

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

- ii) A sample of 400 people is found to have mean weight of 50.47 kg. Can it be regarded as a sample from large population with mean weight of 52 kg and standard deviation 1.2 kg. Use 5% l.o.s. **[3]**
- b) i) The average number of misprints per page of a book is 1.5. Assuming the distribution of number of misprints be Poisson, Find : **[4]**

- 1) The probability that the book is free from misprints.
- 2) Number of book containing more than one misprint in a book of 900 pages. [Given  $e^{-1.5} = 0.22313$ ]

- ii) A random variable X has following probability distribution : **[3]**

X	1	2	3	4	5
P(X = x)	5K	8K	15K	7K	5K

Find

- 1) K
- 2)  $P(1 < X \leq 3)$
- 3)  $P(X \geq 4)$ .



- c) i) A radar system has a probability of 0.1 of detecting a certain target during a single scan. Find the probability that the target will be detected. [4]
- 1) At least twice in four scans
  - 2) At most once in four scans.
- ii) Let  $X \rightarrow B(n, p)$ . If  $E(X) = 4$ ,  $\text{Var}(X) = 3$ , find  $n$  and  $p$ . Also find  $P(X = 0)$ . [3]

**Q3)** Attempt the following :

- a) If  $X$  is a Normal variate with mean 30 and SD 5. Find [7]
- i)  $P(26 \leq X \leq 40)$
  - ii)  $P(X \geq 45)$
  - iii)  $P(X \leq 25)$
  - iv)  $P(X \geq 30)$
  - v)  $E(2X)$
  - vi)  $\text{Var}(2X)$
  - vii)  $\text{Var}(3X - 5)$

OR

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

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

Test whether there is change in IQ before and after the training programme (take  $\alpha = 0.05$ ).

- c) The mean life of sample of 10 electric bulbs was found to be 1456 hours with standard deviation 423 hours. A second sample of 17 bulbs chosen from a different batch showed a mean life of 1280 hours with standard deviation of 398 hours. [7]

Is there a significant difference between the means of two batches? Use 5% level of significance.

(Given  $t_{25} = 2.06$ ,  $t_{26} = 2.056$ ,  $t_{27} = 2.052$ )

OR

- d) Marks scored by candidates are normally distributed. 44 % of the candidates obtained marks below 55 and 6 % of the candidates scored marks above 80. Find the mean and variance of marks.

**Q4)** Attempt any **two** of the following :

- a) i) Define normal distribution. [4]  
ii) State four properties of normal distribution.
- b) Explain the procedure of Large Sample Test for equality of two population means. [4]
- c) Explain the concept of parameter and its estimate. Also define unbiased estimator. [4]



Total No. of Questions : 4]

SEAT No. :

P2536

[Total No. of Pages : 5

[4664] - 204

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

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting

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

Time : 3 Hours]

[Maximum Marks : 50

Instructions to the candidates:

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

Q1) Following is the Receipt and Payment Account of the Pune Trust Hospital for the year ended 31<sup>st</sup> March, 2014

[14]

Receipt	Rs.	Payment	Rs.
To Cash in Hand	10,000	By Medicines	1,00,000
To Cash at Bank	20,000	By Wages and Salaries	20,000
To Subscriptions	1,50,000	By Electricity	6,000
To Govt. Subsidy	20,000	By Doctor's Fees	50,000
To Fees received from patients	1,00,000	By Surgical Equipments	10,000
To Sundries	4,000	By Insurance Premium	2,000
		By Telephone Bill	4,000
		By Printing and Stationery	6,000
		By Sundry Expenses	4,000
		By Water Charges	6,000
		By Cash in Hand	16,000
		By Cash at Bank	80,000
	3,04,000		3,04,000

You are required to prepare:

- a) Income and Expenditure Account for the year ended 31<sup>st</sup> March, 2014.
- b) Balance Sheet as on that date after taking into consideration the following information:

P.T.O.

Additional Information:

Details	31/03/2013	31/03/2014
Subscription Receivable	10,000	15,000
Subscription received in advance	4,000	10,000
Wages and Salaries outstanding	4,000	14,000
Stock of medicines	40,000	50,000
Surgical Equipments	40,000	46,000
Insurance prepaid	400	200
Machines	2,00,000	1,80,000

OR

- Q1)** Sharp Ltd. took a contract in 2014 for road construction for Rs 10, 00,000 estimating that the cost would be Rs. 9, 20,000. At the end of 2014, the company had received Rs. 3,60,000 being 90 % of the work certified. Certain work, not yet certified, had cost Rs. 10,000. Expenditure incurred was. **[14]**

Particulars	Rs.
Material	50,000
Labour	3,00,000
Plant	20,000

Material costing Rs. 5,000/- were damaged and had to be disposed of for Rs. 1,000/-. Plant is considered as having depreciated at 25%.

Prepare contract account. Show all the possible figures that can be legitimately credited to the profit and loss Account in respect of contract.

- Q2)** The following is the Balance sheet of Weak Ltd. as at 31.3.2014: **[14]**

Liabilities	Rs.	Asset	Rs.
Equity Shares Capital (of Rs. 10 each)	5,00,000	Goodwill	1,50,000
General Reserve	1,50,000	Land & Building	3,00,000
Profit & Loss A/C	1,00,000	Plant	1,50,000
Employee's Accident fund	50,000	Investment	2,00,000
8% Debenture	3,00,000	Stock	50,000
Provision for Taxation	50,000	Debtors	4,00,000
Sundry Creditors	2,50,000	Cash	1,00,000
		Preliminary Expenses	50,000
	14,00,000		14,00,000

Weak Ltd. was absorbed by Strong Ltd. on 1.4.2014 on the following terms:  
Strong Ltd:

- a) To acquire all assets except Goodwill, Investment and Cash and not to assume any liabilities;

- b) To discharge 8 % Debenture at a premium of 8 % by the issue of 10 % Debenture in Strong Ltd. at a discount of 10 %
- c) To issue 5 Share of Rs. 10 each in strong Ltd. charging Rs.13 each which was quoted in the market at Rs.16 each, for every ten share in Weak Ltd. and
- d) To pay Rs. 2 in cash for each Share of Weak Ltd.

Weak Ltd. sold the Investment at a Profit of 20 % on sales and paid - off the Creditors at a discount of 20%. The tax Liabilities was determined at Rs 55,000. Before transfer a claim for accident to an employee was admitted, the amount involved being Rs.20,000. The cost of absorption was Rs. 2,000. Show the important Ledger accounts in the books of Weak Ltd.

OR

**Q2)** The Kumar Roadways Ltd. ,was registered with the Nominal Capital of Rs. 10,00,000 divided into 10,000 Share of Rs.100 each. The ledger balance of the company on 31<sup>st</sup> March, 2012 were as follows. Prepare Operating and Profit and Loss account and a Balance Sheet as on the date: **[14]**

Particulars	Amt.
Share Capital	10,00,000
5 % Debenture	5,00,000
Debenture Interest	12,500
Final Dividend Paid for 2010 - 11	1,00,000
Motor Vehicles	15,00,000
Traffic Earnings	6,00,000
Insurance	75,000
Debtors	25,000
Bad Debts	2,000
Driver's Wages	40,000
Printing & Stationery	4,000
Stock of Fuel on 01.04.2011	40,000
Purchases of Fuel	50,000
Taxes	5,000
Profit and Loss A/C (Credit Balance)	4,00,000
Stock of Tyres on 01.04.2011	35,000
Purchase of Tyres	30,000
Sundry Creditors	28,500
Goodwill	6,00,000
Bill Receivable	25,000
Bill Payable	45,000
Cash at bank	25,000
Cash in Hand	15,000

Additional Information

- a) The Stock of fuel on 31.03.2012 was Rs. 30,000 and Stock of Tyres was Rs.20,000
- b) Insurance prepaid is Rs.15,000/-
- c) Driver 's Wages Rs. 10,000/-
- d) Depreciate Motor Vehicles @ 5% p.a.
- e) Provided interest on Debenture for 6 months.

- Q3)** a) Set off provisions under VAT. **[2]**
- b) Form the following Trial Balance of Adarsh Education Society as on 31<sup>st</sup> December, 2001, prepare an Income and expenditure Account and a Balance Sheet as on that date, after considering the additional information given below the Trial Balance. **[12]**

Trial Balance as on 31<sup>st</sup> December, 2001

Name of the account	Debit Bal. Rs.	Credit Bal. Rs.
Building	3,00,000	
Furniture and Fixtures	50,000	
Library Books	25,000	
Capital Fund		4,00,000
Sundry debtors	10,000	
Sundry Creditors		15,000
Admission Fees		30,000
Subscription received		75,000
Tuition Fees		20,000
Exam. Fees		7,500
Staff Salaries	75,000	
Rent paid for hall	5,000	
Printing & Stationery	1,000	
Exam. Expenses	1,000	
Subscription paid for periodicals & Journals	2,000	
Expenses of Prizes awarded	2,000	
Donations received (not to be capitalized)		20,000
Sundry receipts		2,000
Rent paid for ground	1,000	
Investment	25,000	
Interest on Investment		2,500
Cash in Hand	25,000	
Cash at Bank	50,000	
	5,72,000	5,72,000

Additional information:

- a) Subscription due Rs. 10,000
- b) Subscriptions received in advance Rs. 5,000.
- c) Staff salaries outstanding Rs. 15,000.
- d) Rent for hall is outstanding Rs. 2,500.
- e) Interest on Investment accrued Rs. 250.
- f) Depreciation is to be provided as follows:  
Buildings @ 10% Furniture and Fixtures @ 15% and Library books 15%.

OR

- Q3)** a) Service tax Applicability. [2]  
b) Bharat Construction Baroda undertake a contract No-54 for Rs.4,00,000 on 1<sup>st</sup> April,2012 , they incurred the following expenses during the year 2012-2013. [12]

Particulars	Rs.
Material transfer from contract No.45	3,400
Material issued from store	36,600
Material directly purchased for contract	10,000
Material in hand on site	2,500
Plant issued for contract	20,000
Wages paid directly	70,000
Architecture fees	3,000
Wages due but not paid	1,000
Direct expenses outstanding	600
Cash received from contractee	1,44,000
Workcertified	1,80,000
Cost of work uncertified	1,500

Of the Plant and Material charged to the contract, Plant costing Rs.4,000 and material costing Rs.3,000 were lost. On 31<sup>st</sup> March 2013 plant costing Rs.3,000, was return to store charged depreciation on plant @ 15% p.a.as per written down value method.

Prepare Contract account for the year ended 31<sup>st</sup> March 2013.

- Q4)** Write Short Notes (Any Two) : [8]
- a) Objectives of financial reporting.
  - b) Assessment.
  - c) Concept of Tax deducted at Source.
  - d) Financial reporting of Mutual Funds.



Total No. of Questions : 4]

SEAT No. :

P2537

[Total No. of Pages : 4

[4664] - 205

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

COMMERCIAL LAWS & PRACTICES (Paper - III)

E - Security and Cyber Laws

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** What is Electronic Security? Explain the types of Intruders. **[14]**

OR

Explain the various E-Commerce Security issues.

**Q2)** Explain the various legal issues in Cyber Law. **[14]**

OR

Explain the provisions relating to 'Offences and Punishment' (Section 65 to 79) under Information Technology Act, 2002.

**Q3)** a) Explain how to protect Information System from threats. **[7]**

b) Describe the duties of subscribers. **[7]**

OR

a) Explain the concept of Computer virus and Spam.

b) Write a note on amendments effected in IPC, 1860.

**P.T.O.**



**Q4)** Write short notes on : (Any Two)

**[8]**

- a) Digital Identity.
- b) Security tools.
- c) Cyber Laws.
- d) Indian Evidence Act, 1872.



Total No. of Questions : 4]

P2537

[4664] - 205

**M.Com. (Part - I) (Semester - II)**  
**COMMERCIAL LAWS & PRACTICES (Paper - III)**  
**E - Security and Cyber Laws**  
**(2013 Pattern) (Group - E) (Credit System)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) इलेक्ट्रॉनिक सिव्क्युरिटी म्हणजे काय? इंटरनेटरीचे (अनाधि प्रदेशीचे) प्रकार स्पष्ट करा. [14]

किंवा

ई - कॉमर्स सिव्क्युरिटी मधील विविध बाबी स्पष्ट करा.

प्रश्न 2) सायबर कायद्यामधील विविध कायदेशीर बाबी स्पष्ट करा. [14]

किंवा

माहिती तंत्रज्ञान कायदा 2002 अन्वये गुन्हे व शिक्षा (कलम 65 ते 79) संदर्भातील तरतूदी स्पष्ट करा.

प्रश्न 3) अ) माहिती पध्दतीचे धोक्यांपासून संरक्षण कसे कराल ते स्पष्ट करा. [7]

ब) सबस्क्रायबरची कर्तव्ये विशद करा. [7]

किंवा

अ) संगणक व्हायरस व स्पाम या संकल्पना स्पष्ट करा.

ब) आय.पी.सी. 1860 मधील दुरुस्तीच्या परीणामांवर टिप लिहा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) :

[8]

- अ) डिजीटल ओळख.
- ब) सिक््युरिटीची साधने.
- क) सायबर कायदे.
- ड) पुरावा कायदा 1872.



Total No. of Questions : 4]

SEAT No. :

P2538

[Total No. of Pages : 3

[4664] - 206

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Application of Cost Accounting (Paper - III)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) a) Prepare reconciliation statement from the followings : [11]

	₹
Net profit as per cost accounts	2,00,000
Income Tax	60,000
Share transfer fee credited	4,000
Provision for doubtful debts	20,000
Overheads as per cost a/c	34,000
Overheads as per financial a/c	28,000
Divectors fees	8,000
Depreciation charged in financial a/c	7,000
Closing stock in cost a/c	18,750
Closing stock in financial a/c	20,750
Goodwill written off	9,000
Stores adjustment (credit in financial a/c)	1,000
Interest on investment	4,000

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

P.T.O.

OR

The following information has been collected from the records of a manufacturing company.

	<u>Cost accounts</u>	<u>Financial accounts</u>
	₹	₹
a) Value of opening stock :		
i) Raw Materials	27,342	27,458
ii) W - L - P	19,488	19,379
iii) Finished Goods	21,000	20,642
b) Value & Closing stock :		
i) Raw Materials	29,457	29,326
ii) W - L - P	21,296	21,382
iii) Finished goods	24,000	22,860
c) Factory on cost	18,000	15,000
d) Office on cost	6,000	7,000
e) Selliry on cost	9,600	7,500
f) Sundry expenses	—	21,000
g) Transfer fees	—	200
h) Interest on bank deposit	—	1,500
i) Profit	1,27,411	?

Prepare a statement & ascertain profit as per financial accounts. [14]

**Q2)** Modern Engineering Co. manufactures engine parts at the rate of 2 units per hour. The factory Normally operates 6 days a week on a single 8 hour shift. During the it is closed on the 16 working days for holidays. Equipments are idle for 160 hours for cleaning & oiling etc. Normal sales demand overage 3,000 units a year over a 5 year period. The expected sales volume for the year 2013 was 2800 units, Capacity actually utilised in 2013 turned out to be 1400 units. The fixed cost is ₹. 1,10,376 per year.

Compute (in hrs) :

- i) Maximum capacity
- ii) Practical capacity
- iii) Normal capacity
- iv) Actual capacity utilised

[14]

OR

Calculate overhead rate

- i) When normal capacity is related to practical capacity?
- ii) Normal capacity is related to sales expectancy, and
- iii) Normal capacity is related to maximum capacity

Capacity Level	Maximum (100%)	Practical (90%)	Avg. on expected sales (80%)
Direct labour hours	10,000	9,000	8,000
Budget : Fixed overheads	7,200	7,200	7,200
Variable overheads	5,000	4,500	4,000

- Q3)** a) Characteristics of product life cycle. [7]  
b) Benefits of product life cycle costing. [7]

OR

Explain the basic model of porter's value chain and state the steps in the value chain analysis.

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

- a) Management of productivity
- b) Human aspect of productivity
- c) Stages of product life cycle
- d) Reasons of reconciliation statement of financial and cost a/c



Total No. of Questions : 5]

SEAT No. :

P2539

[Total No. of Pages : 4

[4664] - 207

**M.Com. (Semester - II)**

**CO-OPERATION AND RURAL DEVELOPMENT (Paper - III)**

**International Co-Operative Movement  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** What led to the origin and growth of Co-operative movement?

OR

Explain the development of Co-operative movement in England.

**Q2)** Explain the role of International Co-operative Alliance (ICA).

OR

What role is assigned to Co-operatives in a mixed economy?

**Q3)** What is the role of Co-operatives in capitalistic system?

OR

Explain the nature of agricultural Co-operatives in Isreal.

**Q4)** Describe the Co-operatives of China.

OR

How should Co-operatives face the challenges posed by globalisation?

**P.T.O.**

**Q5)** Write short notes : (Any Two)

- a) Co-operative Principles.
- b) Problems faced by Co-operatives.
- c) Industrial revolution and Co-operatives.
- d) Future of Co-operatives.





Total No. of Questions : 5]

P2539

[4664] - 207

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT (Paper - III)

International Co-operative Movement

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) सहकारी चळवळीचा उगम आणि वाढ कशामुळे झाली?

किंवा

इंग्लंडमधील सहकारी चळवळीचा विकास स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय सहकारी संस्थांचा महासंघाची भूमिका स्पष्ट करा.

किंवा

संमिश्र अर्थव्यवस्थेमध्ये सहकाराला कोणती भूमिका असते?

प्रश्न 3) भांडवलशाही व्यवस्थेत सहकाराला कोणती भूमिका असते?

किंवा

इस्त्रायलमधील कृषी सहकारी संस्थांचे स्वरूप स्पष्ट करा.

प्रश्न 4) चीनमधील सहकार विशद करा.

किंवा

जागतिकीकरणाची आव्हाने सहकाराने कशी पेलावीत ?

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) :

- अ) सहकाराची तत्वे.
- ब) सहकाराच्या समस्या.
- क) औद्योगिक क्रांती आणि सहकार.
- ड) सहकाराचे भवितव्य.



Total No. of Questions : 4]

SEAT No. :

P2540

[Total No. of Pages : 4

[4664]-208

M.Com. (Semester - II)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices (Paper - III)**

**(2013 Pattern) (Group - C) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the importance, objectives and functions of federation of Indian Chamber of Commerce and Industries. **[14]**

OR

Explain the objectives, functions and organisation of Public Enterprises in India.

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

OR

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

- a) Swarna Jayanti Gram Swarozgar Yojana.
- b) Ramai Mahila Shakshamikaran.

**Q3)** a) Explain the functions of Maharashtra Chamber of Commerce. **[7]**

OR

b) Explain the management practices of public Enterprises in India.

**P.T.O.**

c) Explain the Characteristics of Agricultural Business in India. [7]

OR

d) Explain the problems of Small Scale Industries.

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

a) Maratha Chamber of Commerce.

b) Public Utilities.

c) Farm waste.

d) Mahila Swavalamban Nidhi.

Total No. of Questions : 4]

P2540

[4664]-208

M.Com. (Semester - II)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices (Paper - III)**

**(2013 Pattern) (Group - C) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) भारतीय वाणिज्य व उद्योग मंडळ संघाचे (Federation) महत्त्व, उद्दिष्टे आणि कार्ये स्पष्ट करा. [14]

किंवा

भारतातील सार्वजनिक उद्योगाची उद्दिष्टे, कार्ये आणि संघटन स्पष्ट करा.

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

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

अ) सुवर्ण जयंती ग्राम स्वरोजगार योजना.

ब) रमाई महिला सक्रियकरण

प्रश्न 3) अ) महाराष्ट्र वाणिज्य मंडळाची कार्ये स्पष्ट करा. [7]

किंवा

ब) भारतातील सार्वजनिक उद्योगांच्या व्यवस्थापन कार्यपद्धती स्पष्ट करा.

क) भारतातील कृषी व्यवसायाची वैशिष्टे स्पष्ट करा. [7]  
किंवा

ड) लघु उद्योगांच्या समस्या स्पष्ट करा.

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

अ) मराठा वाणिज्य मंडळ.

ब) सार्वजनिक सेवा.

क) शेतमाल नासधूस.

ड) महिला स्वावलंबन निधी.



Total No. of Questions : 4]

SEAT No. :

P2541

[Total No. of Pages : 4

[4664] - 209

M.Com. - I (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics and Professional Values

(2013 Pattern) (Credit System) (Group - D) (Paper - III)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define "Business Ethics" Describe the nature and objectives of Business Ethics. **[14]**

OR

Explain in details Ethical practices in employment and accounting.

**Q2)** Define corporate governance. Explain the mechanism and control of corporate governance. **[14]**

OR

Explain in details Indian approach to Business Ethics.

**Q3)** a) Explain importance of human values. **[7]**

OR

b) Explain Indian Ethical practices with respect to gender discrimination.

**P.T.O.**

c) Explain models of Corporate Governance. [7]

OR

d) Explain principles trusteeship.

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

a) Factors affecting social ethics.

b) Gandhian approach in management and trusteeship.

c) Write importance of copy right.

d) Write regulation of Corporate Governance.



Total No. of Questions : 4]

P2541

[4664] - 209

M.Com. - I (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics and Professional Values

(2013 Pattern) (Credit System) (Group - D) (Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) व्यवसाय नीतीची व्याख्या स्पष्ट करून व्यवसाय नीतीचे स्वरूप व उद्दीष्टांचे वर्णन करा. [14]

किंवा

रोजगार आणि लेखांकनातील नैतिक व्यवहारांचे सविस्तर स्पष्टीकरण करा.

प्रश्न 2) कॉर्पोरेट प्रशासनाची संकल्पना स्पष्ट करा. कॉर्पोरेट प्रशासनाच्या पद्धती व नियंत्रण स्पष्ट करा. [14]

किंवा

व्यवसाय नीतीबाबत भारतीय दृष्टिकोण स्पष्ट करा.

प्रश्न 3) अ) मानवीय मूल्यांचे महत्व स्पष्ट करा. [7]

किंवा

ब) लैंगिक भेदभाव संदर्भात भारतीय नैतिक व्यवहार स्पष्ट करा. [7]

क) कॉर्पोरेट प्रशासनाचे नमूने स्पष्ट करा.

किंवा

ड) विश्वस्ततेची तत्वे स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

अ) सामाजिक नीतीवर परिणाम करणारे घटक.

ब) गांधीजींचा व्यवस्थापन व विश्वस्ततेबद्दल दृष्टिकोण.

क) कॉर्पोरेटचे महत्व.

ड) कॉर्पोरेट प्रशासनाची कायदेशीर व्यवस्था.



Total No. of Questions : 5]

SEAT No. :

P2486

[Total No. of Pages : 3

[4664] - 21

M.Com. (Semester - II)

FINANCIAL ANALYSIS & CONTROL

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Moon Ltd. is considered purchased a new machine. 3 alternatives machines A, B & C are available costing ₹ 3,50,000 each. Cash inflows are expected to be as follows:

Year	Machine A Rs.	Machine B Rs.	Machine C Rs.
1	50,000	1,25,000	2,00,000
2	1,00,000	1,25,000	1,50,000
3	1,50,000	1,25,000	1,00,000
4	2,00,000	1,25,000	50,000

You are required to advise the management on the basis of following methods.

- a) Payback Method.
- b) Net Present Value.
- c) Discounted Payback Period.
- d) Profitability Index.

Expected rate of return is 10% which present value of ₹.1 for subsequent next 4 years is as follows:

Year	1	2	3	4
Present value factor	0.909	0.826	0.751	0.683

P.T.O.

**Q2)** Prepare a Cash Budget for the three months ended 30<sup>th</sup> September based on the following information:

Cash at Bank on 1 <sup>st</sup> July	₹ 25,000
Salaries & Wages estimated monthly	₹ 10,000
Interest Payable - August	₹ 5,000

Particulars	June ₹	July ₹	August ₹	September ₹
Cash sales	–	1,40,000	1,52,000	1,21,000
Credit sales	1,00,000	80,000	1,40,000	1,20,000
Purchases	1,60,000	1,70,000	2,40,000	1,80,000
Other Expenses	–	20,000	22,000	21,000

Credit sales are collected, 50% in the month sales are made, and 50% in the month following, collections from credit sales are subject to 5% discount if payment is received in the month following.

Creditors are paid, either on a prompt or 30 days credit basis. It is estimated that 10% of creditors are in the prompt category.

OR

Define the term 'Budget' and 'Budgetary Control'. Explain in detail various types of Budgets.

**Q3)** Define the term 'Marginal Cost'. State advantages and disadvantages of Marginal Costing.

OR

A Ltd. Co. has prepared the following budget estimates for the year 2013-14.

Sales (units)	15,000
Fixed Expenses	₹ 34,000
Sales Value	₹ 1,50,000
Variable cost per unit	₹ 6

You are required to calculate:

P/V Ratio, Break - even point and Margin of safety in each of the following cases.

- a) Decrease of 10% in Selling Price.
- b) Increase of 10% in Variable Cost.

**Q4)** What do you understand by variances? Discuss the various types of variances and the purpose each of them served.

OR

Calculate the variances from the following information and give your comments.

- a) Material Price Variance.
- b) Material Usage Variance.
- c) Material Cost Variance.
- d) Labour Rate Variance.
- e) Labour Efficiency Variance.

Particulars	Standard	Actual
Material	400 lbs @ ₹.2 per lb.	420 lbs @ ₹.2.10 per lb.
Wages		
a) Trained Labour	80 Hours @ ₹.1.50 per hour	70 Hours @ ₹.1.50 per hour
b) Untrained Labour	600 Hours @ ₹.0.90 per hour	620 Hours @ ₹.0.90 per hour

**Q5)** Write Short Notes (Any 4):

- a) Limiting factor.
- b) Explicit cost and Implicit cost.
- c) Internal Rate of Return.
- d) Master Budget.
- e) Break even analysis.
- f) Overhead variance.



Total No. of Questions : 4]

SEAT No. :

P2542

[Total No. of Pages : 4

[4664]-210

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

(Group - G) : ADVANCED BANKING AND FINANCE

Banking Law and Practices (Paper - III)

(2013 Pattern) (Credit System)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the following as under the Prevention of Money Laundering Act, 2002.

**[14]**

- a) Banking company.
- b) Financial Institution.
- c) Offence of cross border implication.
- d) 'Precious Metal' and 'Precious stone'.

OR

Explain the provisions of the Prevention of Money Laundering Act, 2002 pertaining to.

- a) Power of survey.
- b) Search of persons.

**Q2)** What is the definition of a customer under the customer service norms? Explain in detail the customer service guidelines pertaining to Opening and operation of the savings bank deposit account. **[14]**

OR

Define a banker and his customer. "The agent – principal relationship between banker and customer is implicit in the debtor – creditor relationship." Do you subscribe to this? Why or why not?

**P.T.O.**

- Q3)** a) "Mismatches in maturity pattern lead to liquidity risk." Do you agree? Explain your answer. [7]

OR

Are the mergers and acquisition in the field of banking driven by the intention of consolidation? Support your answer with examples.

- b) Explain in detail the definition of non performing asset. Show how assets are classified using NPA as the base. [7]

OR

Citing some examples explain how electronic mode of transferring funds has helped quick transfer of money from one account to another.

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

- a) Definition of money laundering and punishment for the same.
- b) Trustee beneficiary relationship between banker and his customer.
- c) Risks associated with asset liability management.
- d) Banker's right of set off.

Total No. of Questions : 4]

P2542

[4664]-210

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

(Group - G) : ADVANCED BANKING AND FINANCE

Banking Law and Practices (Paper - III)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील बाबीसंदर्भातील व्याख्या सविस्तर स्पष्ट करा. [14]

- अ) बँकिंग संस्था  
ब) वित्तीय संस्था  
क) सीमापार परिणाम असलेले गुन्हे  
ड) 'मौल्यवान धातू' आणि 'मौल्यवान रत्न'

किंवा

मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील बाबीसंदर्भातील तरतूदी सविस्तर स्पष्ट करा.

- अ) सर्वेक्षणाचे अधिकार  
ब) व्यक्तीची शोध

प्रश्न 2) ग्राहक सेवा प्रमाणकामधील ग्राहकाची व्याख्या काय आहे? बचत ठेव खाते उघडणे आणि त्यातील व्यवहार या संदर्भातील ग्राहक सेवा प्रमाणके सविस्तर स्पष्ट करा. [14]

किंवा

बँकर आणि त्याचा ग्राहक यांच्या व्याख्या द्या. "बँकर आणि त्याचा ग्राहक यांच्यामधील अभिकर्ता - प्रधान हे संबंध त्यांच्या ऋणको-धनको या संबंधामध्ये गर्भित आहेत." तुम्ही याच्याशी सहमत आहात काय? का. किंवा का नाही?



प्रश्न 3) अ) “परिपक्वता आकृतीबंधातील विसंगतीमुळे पुढे तरलता जोखिम उद्भवते.” तुम्ही सहमत आहात काय? आपले उत्तर स्पष्ट करा. [7]

किंवा

बँकिंग क्षेत्रामधील विलिनीकरण आणि संपादन बँक दृढीकरणाच्या उद्देशाने होत आहे काय? आपले उत्तर उदाहरणासहित स्पष्ट करा.

ब) निष्क्रिय मालमत्तेची व्याख्या सविस्तर स्पष्ट करा. निष्क्रिय मालमत्तेचा आधार घेऊन मत्तेचे वर्गीकरण कसे होते ते दाखवा. [7]

किंवा

एका खात्यातून दुसऱ्या खात्यामध्ये निधी हस्तांतरण त्वरित करण्यामध्ये इलेक्ट्रॉनिक माध्यमांनी कशी मदत केली हे उदाहरणांचा उपयोग करून सविस्तर स्पष्ट करा.

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

- अ) मनी लॉण्डरिंगची व्याख्या आणि त्यासाठीच्या शिक्षा.
- ब) बँकर आणि त्याचा ग्राहक यांमधील विश्वस्त आणि लाभाधिकारी संबंध.
- क) मत्ता आणि देणी व्यवस्थापनाशी निगडित जोखिमी.
- ड) बँकरचा वजावटीचा अधिकार.



Total No. of Questions : 4]

SEAT No. :

P2543

[Total No. of Pages : 4

[4664]-211

M.Com. (Semester - II)

ADVANCED MARKETING

Customer Relationship Management and Retailing

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

Time : 2 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** Explain CRM (Customer Relationship Management) as a tool of marketing.

[14]

OR

What is e-CRM? Describe applications of e-CRM in Marketing.

**Q2)** State the Changing role of CRM in Current marketing scenartio.

[14]

OR

Describe the latest developments in CRM.

**Q3)** a) Write a note on 'Customer Expectation'.

[7]

OR

b) State the Challenges of CRM.

and

c) What is 'Customer Perception'?

[7]

OR

d) Write a note on 'Customer Centric Organisational Structure'.

**P.T.O.**

**Q4)** Write short notes (any two)

**[8]**

- a) CRM and Cost Benefit Analysis.
- b) CRM Cycle.
- c) CRM Softwares.
- d) Employee Organisation Relationship.

Total No. of Questions : 4]

P2543

[4664]-211

M.Com. (Semester - II)

ADVANCED MARKETING

Customer Relationship Management and Retailing

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

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) 'ग्राहक संबंध व्यवस्थापन' - विपणनाचे एक साधन हे स्पष्ट करा. [14]

किंवा

इलेक्ट्रॉनिक-ग्राहक संबंध व्यवस्थापन म्हणजे काय? विपणनातील इलेक्ट्रॉनिक-ग्राहक संबंध व्यवस्थापनाची अंमलबजावणी विशद करा.

प्रश्न 2) आधुनिक विपणन जगतामधील ग्राहक संबंध व्यवस्थापनाची बदलती भूमिका सांगा. [14]

किंवा

ग्राहक संबंध व्यवस्थापनातील आधुनिक बदल विशद करा.

प्रश्न 3) अ) 'ग्राहकांच्या अपेक्षा' यांवर टीप लिहा. [7]

किंवा

ब) ग्राहक संबंध व्यवस्थापनापुढील आव्हाने सांगा.

आणि

क) 'ग्राहक संवेदन' म्हणजे काय? [7]

किंवा

ड) 'ग्राहक केंद्रित संघटन रचना' यावर टीप लिहा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) ग्राहक संबंध व्यवस्थापन आणि खर्च लाभ विश्लेषण.
- ब) ग्राहक संबंध व्यवस्थापन चक्र.
- क) ग्राहक संबंध व्यवस्थापनासाठीची संगणकीय आज्ञावली.
- ड) कर्मचारी संघटन संबंध.



Total No. of Questions : 4]

SEAT No. :

P2544

[Total No. of Pages : 4

[4664] - 212

M.Com. (Semester - II)

ADVANCED ACCOUNTING AND TAXATION

Business Tax Assessment and Planning

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

Time : 3 Hours]

[Maximum Marks : 50

Instructions to the candidates:

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

Q1) Bharat Ltd. an Indian company, is engaged in the business of computer software. [14]

Profit and Loss Account for the year ended, 31 March, 2014

<u>Particulars</u>	<u>Rs.</u>	<u>Particulars</u>	<u>Rs.</u>
To Business expenses	50,00,000	By Domestic sale	57,00,000
To Provision for bad and doubtful debts reserve	1,00,000	By Export sales	50,00,000
To General reserve	3,00,000		
To Income tax paid	8,00,000		
To Dividends paid	10,00,000		
(25/3/2014)			
To provision for losses of 's Ltd. a subsidiary company	2,00,000		
To Depreciation	3,00,000		
To Net profit	30,00,000		
	<u>1,07,00,000</u>		<u>1,07,00,000</u>

Other Information

- a) Business expenses charged to profit and loss account but not deductible Rs. 5,00,000
- b) Depreciation as per Income Tax Rule is Rs. 5,00,000
- c) Sales Tax for the previous year 2012 - 2013 amounting to Rs. 11,00,000 was paid on 31/12/2013.

P.T.O.

d) Business losses and depreciation carried forward.

Assessment year	As per Accounts		As per Income Taxlaw	
	Business Loss	Depreciation	Loss	Depreciation
2012 - 13	5,00,000	3,00,000	3,00,000	6,00,000
2013 - 14	2,00,000	4,00,000	4,00,000	4,00,000

Compute total income and Tax liability for the assessment year 2014 - 15.

OR

Kranti co - operative society furnishes the following particulars of its Income for the previous year ending on 31<sup>st</sup> March 2014.

	Rs.
a) Interest on government securities	40,000
b) Profit from banking business	5,00,000
c) Income from purchase and sale of agricultural implement and seeds to its members	2,00,000
d) Profit and gains of business	3,40,000
e) Income from cottage industry	4,50,000
f) Income from marketing of agricultural produce of its members	2,00,000
g) Interest and dividends (gross) from other co-operative societies.	45,000

Compute total income of the society and calculate the Tax payable by it for the assessment year 2014 - 15.

**Q2) A)** Dinanath charitable Trust submits the particulars of its receipt and outgoing during the financial year 2013 - 14 as below. **[11]**

Particulars	Rs.
a) Income from property held under trust for charitable purpose	20,00,000
b) Voluntary contribution (out of which Rs 5,00,000 will form part of the corpus)	15,00,000
c) Donation paid to blind charitable school	6,00,000
d) Scholarship paid for poor students	4,00,000
e) Amount spent on holding free eye camp in urban slums	3,00,000
f) Amount set apart for setting up an old age home by March, 2019	10,00,000

Compute the total income of the trust for the previous year 2013 - 14 and 2019-2020 if it spends Rs. 5,00,000 during the previous year 2018-19 and Rs. 3,00,000 during the previous year 2019 - 20 in setting up the old age home.

OR

- A) i) Compute the net wealth & wealth tax of Amita Ltd. as on 31.3.2014. The company is engaged in jewellery business export and domestic sales.

	₹
Factory building W.D.V.	30,00,000
Bank Balance	15,00,000
Unaccounted cash balance	4,50,000
Silver ware	7,00,000
Gold Ornaments	40,00,000
Motors cars W.D.V.	25,00,000
Farm House within 10 km. of Municipal Limits (Value as per schedule III)	35,00,000
Guest house in London (Value as per schedule III)	40,00,000

The company has taken a loan of ₹ 8,00,000 by mortgaging guest house and built the factory premises. The market value of cars 14,00,000 [5]

- ii) Sai has been providing services for the last 3 years and the value of both taxable and non - taxable services provided were as under :

Financial Year	Value of taxable service provided	value of non taxable service provided
	Rs.	Rs.
2010 - 11	7,40,000	3,20,000
2011 - 12	14,30,000	6,10,000
2012 - 13	8,90,000	3,70,000

During the financial year 2013 - 14, he has provided the following services.

Value of taxable services	Value on non taxable services
₹ 12,40,000	₹ 3,90,000

Compute his service Tax liability in such a manner that he has to pay minimum tax. [6]



- B) Write a short notes any one of the following : [3]
- i) Concept of tax evasion
  - ii) Best Judgement Assessment

**Q3)** Answer the following :

- a) Powers of central Board of Direct Taxes [7]
- b) Advance payment of Tax. [7]

OR

- a) Nature of Tax planning and Management
- b) Deduction of Tax at Sources.

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

- a) Classification of Goods
- b) Custom Duty
- c) Taxable Services
- d) Demerits of VAT.



Total No. of Questions : 4]

SEAT No. :

P2545

[Total No. of Pages : 4

[4664] - 213

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

**COMMERCIAL LAWS AND PRACTICES (Paper - IV)**

**Law Relating to Copyright and Designs  
(Revised) (2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** What is 'Infringement of Copyright'? Describe in details the remedies against Infringement of Copyright. **[14]**

OR

What is 'Geographical Indications'? State the legal provisions for Registration of Geographical Indications. When their Registration is prohibited?

**Q2)** Define the term 'New Plant Variety'. Describe the right of Farmers under the Protection of Plant Varieties and Farmers Rights Act, 2001. **[14]**

OR

Who may apply for Registration as a 'Registration User' of Design? What are the conditions for registration as a registered user?

**Q3)** a) What conditions the work should satisfy to qualify for Copyright? **[7]**  
b) State the rights conferred by registration of 'Geographical Indications'. **[7]**

OR

- a) Explain Infringement (Piracy) of copyrights in design.
- b) What are the objects of the Protection of Plant Varieties and Farmers Rights Act, 2001.

**P.T.O.**

**Q4)** Write short notes on : (Any Two)

**[8]**

- a) Term of copyright Act as per section 22 to 99.
- b) Cancellation of registration of Design.
- c) Power of Central Government as per section Geographical Indications of Goods Act, 1999.
- d) Authorities for Administration in Protection of Plant Varieties and Farmers Rights Act, 2001.



Total No. of Questions : 4]

P2545

[4664] - 213

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

COMMERCIAL LAWS AND PRACTICES (Paper - IV)

Law Relating to Copyright and Designs

(Revised) (2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) मुद्रणाधिकाराचे उल्लंघन म्हणजे काय? मुद्रणाधिकाराच्या उल्लंघनास असणाऱ्या अपवादांचे सविस्तर वर्णन करा. [14]

किंवा

“भौगोलिक चिन्ह” म्हणजे काय? भौगोलिक चिन्हाच्या नोंदणीसंदर्भातील कायदेशीर तरतुदी स्पष्ट करा. नोंदणीवर केव्हा प्रतिबंध घालता येतो?

प्रश्न 2) ‘रोपाचा नविन नमुना’ म्हणजे काय? रोपाचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 अंतर्गत शेतकऱ्यांच्या हक्कांचे वर्णन करा. [14]

किंवा

‘आराखड्याचा नोंदणीकृत वापरकर्ता’ या करीता कोण अर्ज करू शकतो? नोंदणीकृत वापरकर्ता म्हणून नोंदणीसाठी कोणत्या अटी आहेत?

प्रश्न 3) अ) मुद्रणाधिकारासाठी पात्र ठरण्याकरिता विषय कामकाजाने कोणत्या अटी पूर्ण करणे आवश्यक आहे? [7]

ब) भौगोलिक चिन्हाच्या नोंदणीमुळे मिळणारे हक्क सांगा. [7]

किंवा

अ) नोंदणी केलेल्या आराखड्याच्या उल्लंघनासंदर्भात असलेल्या तरतुदी स्पष्ट करा.

ब) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 ची उद्दिष्ट्ये सांगा.

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

अ) मुद्रणाधिकार कायद्यांतर्गत कलम क्र. 22 ते 99 प्रमाणे कालावधी.

ब) नोंदणीकृत आराखड्याची नोंद रद्द करणे.

क) मालाचे भौगोलिक चिन्ह कायदा, 1999 नुसार केंद्र सरकारचे अधिकार.

ड) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार प्रशासकीय मंडळ (प्राधीकरण).



Total No. of Questions : 4]

SEAT No. :

P2546

[Total No. of Pages : 3

[4664] - 214

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING & COST SYSTEMS

Cost Control and Cost System (Paper - IV) (Group - B)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1) a)** A company sold in two successive periods 7,000 units and 9,000 units and has incurred a loss of ₹. 10,000 and earned ₹. 10,000 as profit respectively. The selling price per unit can be assumed at ₹. 100. You are required to calculate : [11]

- i) The amount of fixed cost
- ii) The number of units to break - even
- iii) The number of units to earn a profit of ₹. 40,000.

b) Features of differential costing. [3]

OR

A company had incurred fixed expenses of ₹. 4,50,000, with sales of ₹. 15,00,000 and earned a profit of ₹. 3,00,000 during the first half year. In the second half, it suffered a loss of ₹. 1,50,000. [14]

Calculate :

- i) The profit - volume ratio, BEP & MOS for the first half year.
- ii) Expected sales volume for the second year assuming that selling price and fixed expenses remained unchanged during the second half year.
- iii) The break - even point and MOS for the whole year.

**P.T.O.**

**Q2)** A factory produces 24,000 units. The cost sheet gives the following information:

	₹.
Direct Materials	2,40,000
Direct Wages	1,68,000
Variable OHS	96,000
Semi - variable OHS	56,000
Fixed OHS	1,60,000
Total cost	7,20,000

The product is sold at ₹. 40 per unit. The management proposes to increase the production by 3,000 units for sale in the foreign market. It is estimated that the semi-variable OHS will increase by ₹. 2,000. But the product will be sold at ₹. 28 per unit in the foreign market. However, no additional capital expenditure will be incurred. The management seeks your advise. **[14]**

OR

A toy manufacturer earns an average net profit ₹. 3 per piece in a selling price of ₹. 15 by producing and selling 60,000 pieces at 60% of the potential capacity. Composition of his cost of sales is

	₹.
Direct Materials	4.00
Direct wages	1.00
Works OHS (50% Fixed)	6.00
Selling OHS (25% Variable)	1.00

During the current year, he intends to produce the same number but anticipate that :

- i) This fixed charges will go up by 10%
- ii) Rates of direct wages will increase by 20%
- iii) Rates of direct material will increase by 5%
- iv) Selling price can not be increased under there circumstances, he obtains, an order for a further 20% of his capacity. What minimum price will you recommend for accepting the order to ensure the manufacturer an overall profit of ₹. 1,80,500

**Q3)** "Cost Reduction is the key for global competitiveness". Comment. **[14]**

OR

Discuss the methods of absorption of overheads for costing system design and installation.

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

- a) Value Engineering
- b) Value Analysis
- c) Just - in - Time
- d) P/V Ratio





Total No. of Questions : 4]

SEAT No. :

P3121

[Total No. of Pages : 4

[4664] - 215

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

CO-OPERATION AND RURAL DEVELOPMENT (Paper - IV)

Management of Co-operative Business (Credit System)

(2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What policies should be adopted for building up economic and commercial viability of Co-operative Institutions? **[14]**

OR

What are the Social Responsibilities of Co-operative Business?

**Q2)** Evaluate the performance of State Co-operative Bank. **[14]**

OR

Describe the business policies and practices of primary credit societies.

**Q3)** Write the success story of Warana Co-operative Institutions, Warana nagar. **[14]**

OR

Explain the role of Gokul Sahakari Sangh in the development of Kolhapur area.

**P.T.O.**

**Q4)** Write short notes (any two) :

**[8]**

- a) Industrial relation in Co-operative Business.
- b) Problems of Sugar Industry.
- c) Performance of Anand Dairy Co-operatives in Gujarat.
- d) Non-agriculture Credit Co-operative.

Total No. of Questions : 4]

P3121

[4664] - 215

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

CO-OPERATION AND RURAL DEVELOPMENT (Paper - IV)

Management of Co-operative Business (Credit System)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शावितात.

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प्रश्न 1) सहकारी संस्थांची आर्थिक आणि व्यावसायिक सक्षमता वाढविण्यासाठी कोणती धोरणे अंगिकारली पाहिजेत? [14]

किंवा

सहकारी संस्थांची सामाजिक जबाबदारी कोणती आहे?

प्रश्न 2) राज्य सहकारी बँकेच्या कामगिरीचे मूल्यमापन करा. [14]

किंवा

प्राथमिक पत संस्थांची व्यावसायिक धोरणे आणि कार्यपध्दती विशद करा.

प्रश्न 3) वारणानगर येथील वारणा सहकारी संस्थांची यशोगाथा स्पष्ट करा. [14]

किंवा

कोल्हापूर परिसरातील विकासाचे संदर्भात गोकूळ सहकारी संघाची भूमिका विशद करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) सहकारी व्यवसायातील औद्योगिक संबंध
- ब) साखर उद्योगाच्या समस्या
- क) आनंद सहकारी दुग्ध व्यवसायाची कामगिरी
- ड) बिगर-कृषी पत संस्था



Total No. of Questions : 4]

SEAT No. :

P2547

[Total No. of Pages : 4

[4664] - 216

**M.Com. (Semester - II)**

**BUSINESS PRACTICES AND ENVIRONMENT (Paper - IV)**

**Business Environment Analysis**

**(2013 Pattern) (Group - C) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1) a)** Examine the performance made by public sector in India. **[7]**

OR

State the impact of Demographic Environment on world trade.

**b)** Write detail note on role of small and cottage Industries in India. **[7]**

OR

Explain the role 'MNC' in development of nation.

**Q2)** Explain the role of Money and Capital Market in financial environment of business. **[14]**

OR

**a)** Write information about Structure and Management of Security Market. **[7]**

**b)** Explain the role of Non Banking Institutions in financial environment of business. **[7]**

**P.T.O.**

- Q3)** a) State need and importance of study of Competitions Analysis. [7]  
b) Explain the Threat of New Entrants and Threat of substitutes. [7]

OR

Write in detail the information of Reliance Group of Industries in India. [14]

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

- a) Natural Environment Impact.  
b) Importance of Co-operative Banks.  
c) Foreign Investment-Importance.  
d) Importance of study of Global Environment.



Total No. of Questions : 4]

P2547

[4664] - 216

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT (Paper - IV)

Business Environment Analysis

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) अ) भारतातील सार्वजनिक क्षेत्राने केलेल्या कामगिरीचे परीक्षण करा. [7]

किंवा

लोकसंख्या विषयक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव विशद करा.

ब) 'भारतातील लघु आणि कुटीर उद्योग' यांवर सविस्तर माहिती लिहा. [7]

किंवा

देशाच्या विकासामध्ये "बहुराष्ट्रीय कंपन्यांची" भूमिका स्पष्ट करा.

प्रश्न 2) व्यवसायाच्या वित्तीय पर्यावरणांत नाणेबाजार आणि भांडवल बाजाराची भूमिका स्पष्ट करा. [14]

किंवा

अ) प्रतिभूति बाजारपेठेची रचना (Structure) आणि व्यवस्थापन (Management) यांची माहिती लिहा. [7]

ब) व्यवसायाच्या वित्तीय पर्यावरणांत बँकेतर संस्थांची भूमिका स्पष्ट करा. [7]

- प्रश्न 3) अ) स्पर्धा विश्लेषणाच्या अभ्यासाची आवश्यकता आणि महत्व विशद करा. [7]
- ब) “नवीन प्रवेश करणाऱ्या संस्थाबद्दलची भिती” आणि “पर्यायांची भिती” – स्पष्ट करा. [7]

किंवा

भारतातील रिलायन्स ग्रुप ऑफ इंडस्ट्रीची सविस्तर माहिती द्या. [14]

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

- अ) नैसर्गिक पर्यावरणाचा प्रभाव.
- ब) सहकारी बँकांचे महत्व.
- क) परकिय गुंतवणूकीचे महत्व.
- ड) जागतिक पर्यावरण अभ्यासाचे महत्व.





Total No. of Questions : 4]

SEAT No. :

P2548

[Total No. of Pages : 4

[4664] - 217

**M.Com (Semester - II)**

**BUSINESS ADMINISTRATION (Paper - IV)**

**Elements of Knowledge Management**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Define Knowledge Management. Explain the Knowledge Management Process. **[14]**

OR

What do you mean by Organisational Learning? Explain the Drives/Types of Organisational Learning.

**Q2)** What are the Different Knowledge Management Tools? Explain. **[14]**

OR

What is Change Management? How to Implement the Change Management? Explain.

**Q3)** a) What are the different Typologies of Organisational Culture. **[7]**

OR

Differentiate between Information and Knowledge.

**P.T.O.**

b) Write a note on Value and Beliefs. [7]

OR

Write a note on Politics in Change.

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

- a) Individual Learning.
- b) Knowledge Sharing.
- c) Team Learning.
- d) Knowledge Acquisition.



Total No. of Questions : 4]

P2548

[4664] - 217

M.Com (Semester - II)

BUSINESS ADMINISTRATION (Paper - IV)

Elements of Knowledge Management

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.  
2) उजविकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
- 
- 

प्रश्न 1) ज्ञान व्यवस्थापनाची व्याख्या द्या. ज्ञान व्यवस्थापनाची प्रक्रिया स्पष्ट करा. [14]

किंवा

संघटनात्मक शिक्षण म्हणजे काय? संघटनात्मक शिक्षणाचे मार्ग स्पष्ट करा.

प्रश्न 2) ज्ञान व्यवस्थापनाची विविध तंत्रे कोणती? स्पष्ट करा. [14]

किंवा

बदल व्यवस्थापन म्हणजे काय? बदल व्यवस्थापनाचा उपयोग कसा केला जातो, ते स्पष्ट करा.

प्रश्न 3) अ) संघटन संस्कृतिचे विविध प्रकार स्पष्ट करा. [7]

किंवा

माहिती आणि ज्ञान या मधील फरक सांगा.

ब) मानवी मूल्ये आणि धारणा यावर टीप लिहा. [7]

किंवा

परिवर्तनातील राजकारण यावर टीप लिहा.

प्रश्न 4) टिपा लिहा :- (कोणत्याही दोन)

[8]

- अ) वैयक्तिक शिक्षण
- ब) ज्ञान सहभागिता
- क) सामुहिक शिक्षण
- ड) ज्ञान प्राप्ती



Total No. of Questions : 4]

SEAT No. :

P2549

[Total No. of Pages : 2

[4664] - 218

M.Com. (Semester - II)

(Group - G) : ADVANCED BANKING AND FINANCE

Monetary Policy (Paper - IV)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

**Q1)** Explain the approach of Reserve Bank of India regarding measurement of Money Supply. [14]

OR

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

**Q2)** What is Monetary policy? Explain the objectives of Monetary policy. [14]

OR

Explain the quantitative instruments of monetary policy.

**Q3)** a) Give a brief review of recent Monetary Policy of Reserve Bank of India [7]

b) What are Regional Rural Banks? [7]

OR

a) Explain moral suasion and direct action as qualitative instruments of monetary policy.

b) Distinguish between pre-shipment and post-shipment credit.

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

a) High Powered Money

b) Inflation targeting

c) Priority Sector Advances

d) Bridge Loans

P.T.O.

Total No. of Questions : 4]

P2549

[4664] - 218

M.Com. (Semester - II)

(Group - G) : ADVANCED BANKING AND FINANCE

Monetary Policy (Paper - IV)

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भारतीय रिझर्व्ह बँकेचा पैशाच्या मापना संदर्भातील दृष्टीकोन स्पष्ट करा. [14]

किंवा

पैशाच्या पुरवठ्यावरील कार्यगटाच्या 1998 शिफारशी स्पष्ट करा.

प्रश्न 2) चलनविषयक धोरण म्हणजे काय? चलनविषयक धोरणाची उद्दिष्टे स्पष्ट करा. [14]

किंवा

चलनविषयक धोरणाची संख्यात्मक साधने स्पष्ट करा.

प्रश्न 3) अ) भारतीय रिझर्व्ह बँकेच्या अलिकडील चलन विषयक धोरणाचा थोडक्यात आढावा घ्या. [7]

ब) प्रादेशिक ग्रामिण बँका काय आहेत? [7]

किंवा

अ) चलनविषयक धोरणाची गुणात्मक साधने म्हणून नैतिक समजावणी व प्रत्यक्ष कारवाई स्पष्ट करा.

ब) प्रि - शिपमेंट क्रेडीट व पोस्ट - शिपमेंट क्रेडीट मधील फरक.

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

अ) उच्च शक्ती पैसा

ब) इनफ्लेशन टारग्रेटींग

क) प्राधान्य क्षेत्राचा कर्जपुरवठा

ड) ब्रिज लोन्स



Total No. of Questions : 4]

SEAT No. :

**P2550**

[Total No. of Pages : 3

**[4664] - 219**

**M.Com. (Semester - II)**

**ADVANCED MARKETING (Paper - IV)**

**Services Marketing**

**(2013 Pattern) (Credit System) (Group - H)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Services'. Explain in detail the classification of services. **[14]**

OR

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

**Q2)** What is 'Price Mix'? Explain the relation & importance between price mix and service marketing. **[14]**

OR

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

**Q3)** a) 'Service Encounters are customer oriented' comment. Explain the types of service encounter. **[7]**

OR

b) What is 'Market Research'? Explain the role of market research in understanding and listening to customers.

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

OR

d) Explain the importance of CRM in service sector.

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

- a) Characteristics of services
- b) Problems in customer expectations
- c) Role of place mix
- d) Customer centric communication in Banks

**P.T.O.**

Total No. of Questions : 4]

P2550

**[4664] - 219**  
**M.Com. (Semester - II)**  
**ADVANCED MARKETING (Paper - IV)**  
**Services Marketing**  
**(2013 Pattern) (Credit System) (Group - H)**  
**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'सेवा' या संकल्पनेची व्याख्या द्या. सेवांचे वर्गीकरण सविस्तर स्पष्ट करा. [14]

किंवा

सेवा अनुभवात ग्राहकांच्या वर्तनातील बदल विविध प्रसंगी कसे समजून येतात ?

प्रश्न 2) 'किंमत मिश्र' म्हणजे काय ? किंमत मिश्र आणि सेवा विपणन यांच्यातील संबंध व महत्व स्पष्ट करा. [14]

किंवा

सेवा विपणनातील लोक ही संकल्पना स्पष्ट करून त्याची सेवा विपणनातील भूमिका विषद करा.

प्रश्न 3) अ) 'अनपेक्षित प्रतिसाद हा ग्राहककेंद्रित आहे' चर्चा करा. अनपेक्षित प्रतिसादाचे विविध प्रकार स्पष्ट करा. [7]

किंवा

ब) 'बाजार संशोधन' म्हणजे काय ? बाजार संशोधनाची ग्राहक आकलन आणि श्रवणातील भूमिका स्पष्ट करा.

क) पाहणुचार सेवा उद्योगातील ग्राहकांच्या समस्यांवर चर्चा करा. [7]

किंवा

ड) ग्राहक संबंध व्यवस्थापनाचे सेवाक्षेत्रातील महत्व स्पष्ट करा.



प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) सेवांची वैशिष्ट्ये
- ब) ग्राहक अपेक्षामधील समस्या
- क) स्थान मिश्रची भूमिका
- ड) बँकामधील ग्राहककेंद्रित संप्रेषण सेवा



Total No. of Questions : 5]

SEAT No. :

P2487

[Total No. of Pages : 4

[4664]-22

M.Com. (Semester - II)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

- Q1)** a) Explain the objectives of Research.  
b) Explain steps in Research Design.

OR

Explain the sources of information regarding company and Labour Market.

- Q2)** Explain in detail the various sources of Raw-data.

OR

Write notes on following :

- a) Classification
- b) Tabulation

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

OR

Explain the following points in Business Research Project.

- a) Editing Sentences
- b) Style.

**P.T.O.**

**Q4)** What is Survey? Explain the types, merits & demerits of survey.

OR

Explain the Research Problems in Business functions.

**Q5)** Write short notes (Any four) :

- a) Importance of Business Research.
- b) Sources of information regarding Economy.
- c) Bibliography.
- d) Action Research.
- e) Use of computers in Data Analysis & Business.
- f) Case study Method.

Total No. of Questions : 5]

P2487

**[4664]-22**  
**M.Com. (Semester - II)**  
**RESEARCH METHODOLOGY FOR BUSINESS**  
**(2008 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) अ) संशोधनाची उद्दिष्टे स्पष्ट करा.

ब) संशोधन आराखड्याच्या पायऱ्या / टप्पे स्पष्ट करा.

किंवा

कंपनी आणि श्रमबाजार संदर्भातील माहिती मिळविण्याचे मार्ग किंवा स्रोत स्पष्ट करा.

प्रश्न 2) कच्च्या माहितीचे विविध स्रोत सविस्तर स्पष्ट करा.

किंवा

खालील बाबींवर टीप लिहा.

अ) वर्गीकरण

ब) सारणीकरण

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

किंवा

व्यवसाय संशोधन अहवालातील खालील मुद्दे स्पष्ट करा.

अ) वाक्य संकलन

ब) शैली

प्रश्न 4) 'सर्वेक्षण' म्हणजे काय? सर्वेक्षणाचे प्रकार, फायदे व तोटे स्पष्ट करा.

किंवा

व्यवसाय कार्यातील संशोधन समस्या स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) व्यवसाय संशोधनाचे महत्व.
- ब) अर्थव्यवस्थेसंदर्भातील माहिती मिळविण्याचे स्रोत.
- क) संदर्भसूची.
- ड) क्रियात्मक संशोधन.
- इ) तथ्य विश्लेषण आणि व्यवसायात संगणकाचा उपयोग.
- फ) व्यष्टी अध्ययन पद्धती.



Total No. of Questions : 5]

SEAT No. :

P2488

[Total No. of Pages : 4

[4664]-23

**M.Com. (Semester - II)**  
**INDUSTRIAL ECONOMICS**  
**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** State and explain scope and significance of Industrial Economics.

OR

State and explain Inter-relationship between Industrial Development and Economic Development.

**Q2)** State and explain factors influencing location of industries.

OR

Critically examine webers theory of Location of Industries.

**Q3)** Explain Factors affecting on Industrial productivity.

OR

State and explain role and problems of special Economic zone in India.

**Q4)** What are the causes of Industrial imbalance in India.

OR

State and explain role and problems of public sector in India.

**P.T.O.**

**Q5)** Write short notes (any two) :

- a) Sargent Florences theory of Location of industries.
- b) Need of Balanced Resional Industrial Development.
- c) Problems of small scale industries.
- d) Impact of Industrialisation on Global Warming.

Total No. of Questions : 5]

P2488

[4664]-23

M.Com. (Semester - II)  
INDUSTRIAL ECONOMICS  
(2008 Pattern)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) औद्योगिक अर्थशास्त्राची व्याप्ती आणि महत्व सांगा. व स्पष्ट करा.

किंवा

औद्योगिक विकास आणि आर्थिक विकास यामधील अंतर संबंध सांगा व स्पष्ट करा.

प्रश्न 2) औद्योगिक स्थान निश्चीतीवर परिणाम करणारे घटक सांगा व स्पष्ट करा.

किंवा

वेबरच्या स्थाननिश्चीती सिध्दांताचे टीकात्मक परिक्षण करा.

प्रश्न 3) औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा.

किंवा

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

प्रश्न 4) भारतातील औद्योगिक असमतोलाची कारणे कोणती?

किंवा

भारतातील सार्वजनिक क्षेत्राची भूमिका आणि समस्या सांगा व स्पष्ट करा.



प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

- अ) सार्जन्ट फ्लोरेन्सचा औद्योगिक स्थाननिश्चीतीचा सिद्धांत.
- ब) समतोल प्रादेशिक औद्योगिक विकासाची गरज.
- क) लघुउद्योगाच्या समस्या.
- ड) औद्योगिकीकरणाचा जागतीक तापमान वाढीवरील परिणाम.



Total No. of Questions : 5]

SEAT No. :

P2489

[Total No. of Pages : 4

**[4664] - 24**  
**M.Com. (Semester - II)**  
**BUSINESS STATISTICS**  
**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Attempt any four of the following:

**[20]**

- a) State inter-relationship between Binomial, Poisson and Normal Distribution.
- b) A random variable X has following probability distribution:

X	1	2	3	4	5
P(X = x)	5k	8k	15k	7k	5k

Find:

- i) K.
- ii)  $P(1 < X \leq 3)$ .
- iii)  $P(X \geq 4)$ .
- c) Consider a random experiment of tossing a die 5 times. Treat success as 6 appears on uppermost face. Write down probability mass function of number of successes. Also state its mean and variance.
- d) Explain the concept of acceptance sampling.

**P.T.O.**

- e) Classify the following random variable as discrete or continuous:
- Number of road accidents in a city in a month.
  - The amount of milk produced by a cow.
  - The yield of wheat from a plot.
  - Number of students present in a class on a day.
  - The time needed for 2 sets of a chess game.
- f) A random sample of 22 pairs of observations from a normal population gives a correlation of 0.46. Is it likely that the variables in the population are uncorrelated?  
(Use 5% L.O.S., Given  $t_{16} = 2.12$ ,  $t_{18} = 2.10$ ,  $t_{20} = 2.086$ ).

**Q2)** Attempt any four of the following:

**[20]**

- Define the following terms:
  - AQL.
  - LTPD.
  - Producers risk.
  - Consumers risk.
  - Control limits.
- Explain working of single sampling plan.
- Explain process control and product control.
- 5% housewives in Nashik do not use kerosene as a fuel. If a sample of 50 housewives is selected at random in Nashik, what will be the probability that 4 housewives in the sample do not use kerosene as a fuel.  
[given  $e^{-2.5} = 0.218$ ]
- A random variable X has following probability distribution:

X	0	1	2	3	4
P (X = x)	0.4096	0.4096	0.1536	0.0256	0.0016

Find mean and variance of X.

- Explain different components of time series.

**Q3)** Attempt any four of the following:

**[20]**

- a) Write probability mass function (p.m.f.) of Poisson distribution. Also write it's three real life application.
- b) State five properties of normal distribution.
- c) Explain method of moving averages to measure trend in time series.
- d) A film director claims that his films are equally liked by males and females. An opinion poll of 1000 viewers revealed the following results:

Attribute	Liked	Disliked
Males	402	193
Females	245	160

Is the film directors claim supported by the data.

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

- e) Suppose  $X \rightarrow B(n, p)$ .
  - i) If  $E(X) = 6.5, \text{Var}(X) = 2.275$ , find n and p.
  - ii) If  $E(X) = 20, n = 25$ , find p,  $\text{Var}(x)$  and SD of X.
- f) Fit a trend line to the following data by least square method. Also obtain production for the year 2005.

Year	1998	1999	2000	2001	2002
Production	12	20	28	32	50

**Q4)** Attempt any two of the following:

**[20]**

- a) i) Define the terms:
  - 1) statistics.
  - 2) critical region.
  - 3) type II error.
  - 4) p-value.
  - 5) level of significance.

- ii) Find 4-yearly centered moving average for the following data on sales:

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

- b) If  $X \rightarrow N(12, 4^2)$ , find
- $P(X > 10)$ .
  - $P(X < 15)$ .
  - $P(10 < X < 15)$ .
  - $E(Y)$  and  $\text{Var}(Y)$ , where  $Y = 2X + 3$ .
- c) Draw P chart for following data of number of detectives in 10 samples of size 50 each and comment on the result.  
8, 6, 5, 7, 2, 5, 3, 8, 4, 4

**Q5)** Attempt any two of the following:

**[20]**

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

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

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

- b) i) The mean life of sample of 10 electric bulbs was found to be 1456 hours with standard deviation 423 hours. A second sample of 17 bulbs chosen from a different batch showed a mean life of 1280 hours with standard deviation of 398 hours. Is there a significant difference between the means of two batches? Use 5% level of significance.  
(Given  $t_{25} = 2.06$ ,  $t_{26} = 2.056$ ,  $t_{27} = 2.052$ ).
- ii) A sample of 400 people is found to have mean weight of 50.47 kg. Can it be regarded as a sample from large population with mean weight of 52 kg and standard deviation 1.2 kg.
- c) i) Explain the procedure of  $\chi^2$  test for goodness of fit.
- ii) Consider a random experiment of tossing two coins. Write down its sample space. Assume discrete random variable X as number of heads. Obtain its probability distribution.



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 7

**P2490**

**[4664] - 25**

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

**ADVANCED ACCOUNTING & TAXATION**

**Specialised areas in Accounting**

**(2008 Pattern) (Paper - III)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the provisions regarding contents of Annual report of the Mutual Funds. **[20]**

OR

Write Short Notes (Any Four)

- a) Service Tax Registration.
- b) Objectives of Service Tax Act, 1994
- c) Assessment
- d) Hotel Accounting
- e) CENVAT
- f) Advance Tax

**P.T.O.**

**Q2)** From the following prepare Profit and Loss A/c for the year ended 31- 03- 2014 and Balance Sheet as on that date of Pragati Transport, Pune. **[20]**

Name of the Account	Debit Bal. Rs.	Credit Bal. Rs.
Trade expenses	56,690	
Passenger fare		17,50,000
Luggage charges from passengers		60,000
Income from Advertisement		18,000
Repairs and Maintenance	20,400	
Salary to Drivers	45,700	
Transport Commission	35,160	
R.T.O. Tax and Entries	28,000	
Servicing charges	2,000	
Investments	52,000	
Loans (Secured)		30,00,000
Interest on loans	2,80,000	
Sundry Creditors		25,000
Sundry Debtors	10,000	
Tyres and Tubes expenses	45,000	
Insurance	13,800	
Automobile Expenses	1,000	
Unloading Charges	800	
Diesel	30,300	

Spare parts	1,600	
Grease Oil	1,176	
Lubricating Oil	6,324	
Cash and Bank Balance	38,000	
Cotton waste	900	
Distilled water	50	
Telephone Bill	10,800	
Sale of scrap		9,000
Printing and Stationery	22,300	
Vehicles	50,00,000	
Furniture	40,000	
Capital .		8,80,000
	<b>57,42,000</b>	<b>57,42,000</b>

Depreciate vehicles by 20% p.a., and Furniture @10% p.a. Stock of diesel was Rs. 2,000/- on 31-03-2014

**Q3)** Sharada took a contract in 2012 for road construction for Rs.20,00,000 estimating that the cost would be Rs. 18,40,000. At the end of 2009 the company had received Rs.7,20,000 being 90% of the work certified. Certain work, not yet certified had cost Rs.10,000 Expenditure incurred was :[20]

<b>Particular</b>	<b>Amt</b>
Material	1,00,000
Labour	6,00,000
Plant	40,000

Material Costing Rs.10,000 were damaged and had to be disposed of for Rs.2,000. Plant is considered as having depreciated at 25%. Prepare Contract Account. Show all the possible figures that can be legitimately creatively credited to the Profit and Loss Account in respect of the contract.



**Q4)** Amar Limited agreed to acquire the business of Kumar Limited as on 31st March 2014. The summarized balance sheet of Kumar Ltd. on that date was as under - **[20]**

Liabilities	Rs.	Assets	Rs
Share Capital in Fully Paid	300000	Goodwill	50000
Share of Rs. 10 each		Land, Building and Machinery	320000
General Reserve	80000	Stock - in -trade	84000
Workmen's Compensation	5000	Debtors	18000
Fund		Cash and Bank Balance	28000
Profit & Loss A/c	55000		
6% Debentures	50000		
Creditors	10000		
	500000		500000

The Consideration payable by Amar Ltd. was agree as under -

- i) Cash payment equivalent to Rs. 2.50 for every share of Rs.10 in Kumar Ltd.
- ii) Issue of 45000 Rs 10 share fully paid, in Amar Ltd. having an agreed value of Rs.15 per share
- iii) Issue of such an amount of fully paid 5 % debentures of Amar Ltd. at 96 % is sufficient to discharge the 6% Debentures of Kumar Ltd. at a Premium 20%.

While arriving at the agree consideration the Director of Amar Ltd. valued land building and machinery at Rs.6,00,000 the Stock - in - trade at Rs. 71,000 and the Debtors at their book value subject to an allowance of 5 % to cover doubtful debts. The cost of liquidation of kumar Ltd. was Rs 2,500

On the date acquisition, Kumar Ltd. had a liability toward a Workman for compensation against an injury. The amount was ascertained at Rs.3000. The Company paid the compensation in cash to the worker.

Amar Ltd. also issued to the Public 5,000 share at Rs.10 each at Rs.15 per share The share were fully subscribed and paid for.

You are required to draft Journal Entries and Prepare the Ledger accounts in the book of Kumar Ltd. Also pass the opening Journal entries in books of Amar Ltd. and Prepare its Opening Balance Sheet.

- Q5)** Prakash Education Society has two Colleges and three High Schools in Pune District. From the following Consolidated figures as on 31 - 3 - 2014, Prepare Consolidated Income and Expenditure and a Balance Sheet of the Society. [20]

**Trail Balance on 31/03/2014**

Particular	Dr Rs	Cr Rs
Furniture and Fitting	12,500	
Addition to Furniture During the Year	3,200	
Library books	17,500	
Addition to Library During the Year	4,300	
Building	2,75,000	
General Investment	2,50,000	
Investment Reserve Fund		15,000
Sundry Debtors and Creditor	5,000	14,500

Entrance Fees		15,200
Examination Fees		2,400
Subscription Received		20,000
Certificate Fees		500
Hire Charges of Society's and Hall		6,500
Interest Realised on Investment		5,500
Sundry Receipts		600
Staff Salaries	10,200	
Printing and Stationery and Advt.	1,000	
Taxes and Insurance	800	
Examination Expenses	600	
Subscription to Periodicals	1,200	
Prize Trust Fund		16,000
Prize Trust Investment	15,800	
Prize Trust income		650
Prizes awarded	450	
Prize fund Bank Balance	275	
Donation Received (to be capitalized)		18,000
General Expenses'	375	
Capital Fund		4,89,150
Cash at Bank	5,500	
Cash at Office	300	
	<b>6,04,000</b>	<b>6,04,000</b>

The Following further information is supplied to enable you to make the necessary adjustment-

i) Subscription to be received	Rs. 4500
ii) Subscription received in advance	Rs. 500
iii) Interest accrued on General Investments	Rs. 450
iv) Staff Salaries outstanding	Rs. 1800
v) Taxes and Insurance paid in advance	Rs. 500
vi) Provide Depreciation at the following rates-	
Library Books	15% P.a
Furniture and Fittings	5% P.a
Building	1 % P.a

The market value of General Investment on 31<sup>st</sup> March 2014 was Rs. 1,30,000, but you are not required to bring down the book value to this level. Ignore Income- tax.



Total No. of Questions : 6]

SEAT No. :

P2491

[Total No. of Pages : 3

[4664]-26

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Application of Cost Accounting

(2008 Pattern) (Paper - III) (Group - B)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1) a) Fill in the blanks :**

**[5]**

- i) Value Chain Analysis is a way of assessing \_\_\_\_\_ advantage.
- ii) \_\_\_\_\_ productivity suggest minimum use of resources for achieving a set of targets.
- iii) Capital losses shown in financial accounts are \_\_\_\_\_ while reconciling costing profits with financial profits.
- iv) Normal capacity is the capacity \_\_\_\_\_ normal period.
- v) Obsolescence is \_\_\_\_\_ depreciation.

**b) State whether the following statements are True or False.**

**[5]**

- i) Spoilage is not rectifiable
- ii) Depreciation is a semi-variable expenses.
- iii) Research and Development cost is a deferred revenue expenditures.
- iv) Income Tax is provided in cost accounts only.
- v) Idle Capacity and Idle Time are the same.

**P.T.O.**

**Q2)** Explain the Value Chain Analysis and discuss the role of Management Accountant in value Chain Analysis. **[20]**

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

- i) Wastage
- ii) Business process Re-engineering
- iii) Defectives
- iv) Amortization of Interest on Capital
- v) Problems of value Chain Analysis
- vi) Productivity Vs. Efficiency.

**Q4)** During the year ended 31-3-2013, the profit of the company stood at ₹.72900 as per financial books. The cost books showed a profit of ₹.1,03,900 for the same period. Prepare Reconciliation statement. **[20]**

	₹
Opening stock overstated in cost accounts	7000
Closing stock understated in cost accounts	9200
Factory overheads under-recovered in cost a/c	5000
Administration exp. over recovered in cost a/c	1500
Selling and distribution exp. under-recovered in cost a/c	3300
Depreciation over-recovered in cost a/c	10000
Obsolescence loss charged in financial a/c	4900
Income Tax provided in financial a/c	50000
Bank interest credited in financial a/c	3000
Stores adjustments (debited in financial book)	1500

**Q5)** Goodwill Co. Ltd. provide the following information for the year 2012-2013. Compute the factor productivities of man power, material, energy and capital employed and also total factor productivity. **[20]**

- a) Steel output = 8 million Tonnes valued at ₹.4000/ Ton
- b) Raw material consumed = 6 million Tons
- c) Average employments = 20,000. Each employee cost ₹. 4500 pm.
- d) Energy consumed = 2 millions M.W. Hrs
- e) Average capital employed ₹. 20,000 millions.

**Q6)** The profit as per the cost accounts was ₹.1,50,000. Calculate the profit as per the financial a/c on the basis of the following information. **[10]**

- a) The works overheads were under-recovered in cost accounts by ₹.6200.
- b) The administration overhead were under-recorded in the financial a/c by ₹.2750.
- c) Depreciation charges over-recorded in the cost a/c by ₹.1900.
- d) Interest received on investments ₹.1000.



Total No. of Questions : 5]

SEAT No. :

P2492

[Total No. of Pages : 4

[4664]-27

M.Com. (Semester - II)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices**

**(2008 Pattern) (Group - C) (Paper - III)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the objectives and functions of federation of Indian Chamber of commerce and Industries.

OR

Explain the organisation & objectives of Maharashtra Chamber of Commerce.

**Q2)** Describe Organisation, functions & policies of Public Enterprises in India.

OR

Explain organisation, objectives and functions of Maratha Chamber of Commerce.

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

OR

Explain the Characteristics of Indian Agricultural Business.

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

OR

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

**P.T.O.**



**Q5)** Write short notes (Any Four) :

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

Total No. of Questions : 5]

P2492

[4664]-27

M.Com. (Semester - II)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices**

**(2008 Pattern) (Group - C) (Paper - III)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) भारतीय वाणिज्य व उद्योग मंडळाची (Federation) उद्दिष्टे आणि कार्ये स्पष्ट करा.

किंवा

महाराष्ट्र वाणिज्य मंडळाचे संघटन व उद्दिष्टे स्पष्ट करा.

प्रश्न 2) भारतातील सार्वजनिक उद्योगाचे संघटन, कार्ये आणि धोरणे विशद करा.

किंवा

मराठा वाणिज्य मंडळाचे संघटन, उद्दिष्टे आणि कार्ये स्पष्ट करा.

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

किंवा

भारतीय कृषी व्यवसायाची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 4) 'शेतमाल' म्हणजे काय? कृषी उप-उत्पादनाचे स्वरूप आणि विव्हेवाट यासंबंधी माहिती द्या.

किंवा

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

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

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



Total No. of Questions : 5]

SEAT No. :

P2493

[Total No. of Pages : 4

[4664]-28

M.Com. - I (Semester - II)

BUSINESS ADMINISTRATION

Marketing Management

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

Time : 3 Hours]

[Max. Marks : 100

*Instructions to the candidates:*

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

**Q1)** Define Marketing Management. Explain the objectives and importance of Marketing Management.

OR

What is rural marketing? Describe the nature and problems of rural marketing.

**Q2)** Define consumer behaviour. Explain factors affecting consumer behaviour.

OR

Define MIS. Describe the scope of MIS.

**Q3)** What is marketing ethics? Explain various unethical marketing practices.

OR

Define "CRM". Describe the importance of customer relationship management.

**Q4)** What is marketing communication? Explain recent trends in marketing communication.

OR

Define media Management. Explain the factors to be considered while selecting media.

**P.T.O.**

**Q5)** Write notes on any four :

- a) Qualities of marketing manager.
- b) Types of marketing organization.
- c) Methods of customer retention.
- d) E - Marketing.
- e) Functions of Media Manager.
- f) Brand Awareness

Total No. of Questions : 5]

P2493

[4664]-28

M.Com. - I (Semester - II)

BUSINESS ADMINISTRATION

Marketing Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) विपणन व्यवस्थापन स्पष्ट करून विपणन व्यवस्थापनचे उद्दीष्ट आणि महत्व स्पष्ट करा.

किंवा

ग्रामीण विपणन म्हणजे काय? ग्रामीण विपणनाची वैशिष्ट्ये व अडचणींचे वर्णन करा.

प्रश्न 2) खरेदीदाराचे वर्तन याची व्याख्या लिहा. खरेदीदाराच्या वर्तनावर परिणाम करणारे घटक स्पष्ट करा.

किंवा

विपणन समाचार पद्धतीची व्याख्या द्या. विपणन समाचार पद्धतीच्या स्वरूपाचे वर्णन करा.

प्रश्न 3) विपणन नीतीमूल्य म्हणजे काय? विविध अनैतिक विपणन व्यवहार स्पष्ट करा.

किंवा

ग्राहक संबंध व्यवस्थापनाची व्याख्या द्या. ग्राहक संबंध व्यवस्थापनाच्या महत्वाचे वर्णन करा.

प्रश्न 4) विपणन संदेशवाहन म्हणजे काय? विपणन संदेशवाहनातील नव्या प्रवाहांचे वर्णन करा.

किंवा

माध्यम व्यवस्थापनाची व्याख्या लिहा. माध्यम निवडतांना कोणत्या घटकांचा विचार केला जातो हे स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) माध्यम व्यवस्थापकाचे गुण.
- ब) विपणन संघटनांचे प्रकार.
- क) ग्राहक टिकविण्याच्या पद्धती.
- ड) ई - विपणन.
- इ) माध्यम व्यवस्थापकाची कार्ये.
- फ) मुद्रांक जागरूकता.



Total No. of Questions : 5]

SEAT No. :

P2494

[Total No. of Pages : 4

[4664] - 29

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

**COMMERCIAL LAWS & PRACTICES (Paper - III)**

**E - Security and Cyber Laws**

**(2008 Pattern) (Group - E)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** Discuss the various types of security problems and common threats to E-Commerce. **[20]**

OR

What is Electronic Security? Explain the types of security tools in E-Security.

**Q2)** What is Web Page? Explain the process of creating and adding Web Page. **[20]**

OR

Write note on:

- a) E-Governance.
- b) Cyber Regulation Advisory Committee.

**Q3)** What is Cyber Laws? Explain the role of Internet Service provider. (ISP) **[20]**

OR

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

**P.T.O.**



**Q4)** Explain the following concepts according to Information Technology Act, 2002. **[20]**

- a) Duties of Subscriber.
- b) Carriage of Goods.

OR

What is XML? State the advantages and disadvantages of XML.

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

- a) HTML
- b) Internet Privacy
- c) Security tools
- d) Cyber Crimes
- e) Digital Signature
- f) Information Technology Act, 2002.



Total No. of Questions : 5]

P2494

[4664] - 29

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

COMMERCIAL LAWS & PRACTICES-SPECIAL (Paper - III)

E - Security and Cyber Laws

(2008 Pattern) (Group - E)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) ई-कॉमर्सला येणाऱ्या विविध प्रकारच्या सिक्युरिटी समस्या व सर्वसामान्य अडथळांची चर्चा करा. [20]

किंवा

इलेक्ट्रॉनिक सिक्युरिटी म्हणजे काय? ई-सिक्युरिटीच्या संरक्षणाच्या विविध हत्यारांचे प्रकार स्पष्ट करा.

प्रश्न 2) वेब पेज म्हणजे काय? वेबपेज तयार करणे आणि त्यात भर घालण्यांची कार्यपद्धती स्पष्ट करा. [20]

किंवा

थोडक्यात टिपा लिहा.

- अ) ई - गव्हर्नन्स  
ब) सायबर नियंत्रण सल्लागार समिती

प्रश्न 3) सायबर कायदे म्हणजे काय? इंटरनेट सर्व्हिस प्रोव्हायडरची (आय. एस. पी.) भूमिका स्पष्ट करा. [20]

किंवा

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

प्रश्न 4) माहिती तंत्रज्ञान कायदा 2002 अन्वये खालील संकल्पना स्पष्ट करा. [20]

अ) सबस्क्रायबरची कर्तव्ये

ब) मालाची वाहतूक

किंवा

एक्स. एम. एल. म्हणजे काय? एक्स एम. एल. चे फायदे आणि तोटे विशद करा.

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

अ) एच. टी. एम. एल.

ब) इंटरनेट गुप्तता

क) सिक््युरिटी टूल्स

ड) सायबर गुन्हे

इ) संगणकीय सही

फ) माहिती तंत्रज्ञान कायदा 2002



Total No. of Questions : 5]

SEAT No. :

P2472

[Total No. of Pages : 6

[4664] - 3

M.Com. (Semester - I)

ADVANCED ACCOUNTING & TAXATION (Paper - I)

ADVANCED ACCOUNTING (Group - A)

(2008 Pattern)

*Time : 3 Hours]*

*[Maximum Marks : 100*

*Instructions to the candidates:*

- 1) All questions are compulsory and carry equal marks.*
- 2) Give working notes whenever necessary.*
- 3) Use of simple pocket calculator is allowed.*

**Q1)** What do you mean by leasing? Explain advantages and disadvantages of leasing. [20]

OR

Write notes (Any two)

[20]

- a) Accounting Environment
- b) Role of accounting theory
- c) Generally accepted accounting principles.
- d) Approaches to Accounting Theory

**P.T.O.**

**Q2)** X Co. Ltd. Purchases of Y Co. Ltd. and Z Co. Ltd on 1<sup>st</sup> April and 1<sup>st</sup> October 2013 respectively. The balance sheets of the companies as at 31<sup>st</sup> March 2014 are given below. **[20]**

**Balance Sheets as on 31<sup>st</sup> March 2014**

Liabilities	X.Co. Ltd Rs.	Y.Co. Ltd Rs.	Z.Co. Ltd Rs.	Assets	X.Co. Ltd Rs.	Y.Co. Ltd Rs.	Z.Co. Ltd Rs.
Share Capital: Equity shares of Rs. 50 each	4,00,000	2,00,000	2,40,000	Fixed Assets	88,000	1,67,000	1,44,000
9% Preference shares of Rs.50 each	-	60,000	-	Investments 2500 Equity Shares in Y Co. Ltd	1,50,000		
General Reserve	40,000	-	10,000	800 Preference Shares in Y Co. Ltd	50,000	-	-
Profit & Loss A/c balance on 1.4.2013	40,000	20,000	-	3200 Equity Shares in Z Co. Ltd	1,70,000	-	-
Current year's profit	30,000	16,000	32,000	Loan to Y Co.Ltd	10,000	-	-
Trade Creditors	40,000	15,000	8,000	Stock	30,000	-	20,000
Loan from X Co.Ltd	-	10,000	-	Bills Receivable from Z Co. Ltd.	2,000	-	-
Bills Payable	-	-	4,000	Debtors	25,000	60,000	10,000
Z's Current A/c	5,000	-	-	X's Current Account	-	-	6,000
				Bank	30,000	94,000	1,14,000
	<b>5,55,000</b>	<b>3,21,000</b>	<b>2,94,000</b>		<b>5,55,000</b>	<b>3,21,000</b>	<b>2,94,000</b>

The following particulars are available :-

- a) The loan to Y Co. Ltd. was given on 1<sup>st</sup> July 2013. Interest thereon at the rate of 12% p.a. was neither paid nor provided.

- b) The fixed assets of Z Co. Ltd. include Plant purchased in January 2014 from X Co. Ltd for Rs. 4,500. The cost of the same to X was Rs. 3,600 and credit for the profit was taken by the company.
- c) Dividend for the year 2012, in respect of preference shares of Y Co. Ltd was accrued to the date of acquisition of shares by X Co. Ltd; it was not paid in 2013.
- d) The whole of the stock - in - trade of Y Co. Ltd. as at 30<sup>th</sup> September 2013, Rs. 20,000 was later sold to X Co. Ltd. for Rs. 25,600 and it remained unsold as at 31<sup>st</sup> March 2014.

Draw a consolidated Balance Sheet as on 31<sup>st</sup> March 2014.

**Q3)** M. Co. Ltd went into voluntary liquidation on 31<sup>st</sup> March 2014. The following data are extracted from its books on that date - **[20]**

**Balance Sheet as on 31<sup>st</sup> March 2014**

Liabilities	Rs	Assets	Rs
Capital 50,000 Equity shares of Rs. 10 each	5,00,000	Buildings	1,50,000
Debentures (Secured by a floating charge)	2,00,000	Plant & Machinery	2,10,000
Bank over draft	30,000	Stock – in – trade	95,000
Creditors	40,000	Book Debts 75,000 Less - Provision <u>10,000</u>	65,000
		Calls in arrears	1,00,000
		Cash in hand	10,000
		Profit & Loss A/c	1,40,000
	<b>7,70,000</b>		<b>7,70,000</b>

Plant & Machinery and Building are valued at Rs. 1,50,000 and Rs. 1,20,000 respectively. On realization losses of Rs. 15,000 are expected on stock. Book debts will realize Rs. 70,000. Calls in Arrears are expected to realize 90%. Bank overdraft is secured against Buildings. Preferential creditors for taxes and wages are Rs. 6,000 and Miscellaneous expenses outstanding Rs. 2,000.

Prepare a statement of Affairs of the company.

**Q4)** The following is the Balance Sheet of Sumit Ltd. as at 31<sup>st</sup> March 2014. [20]

**Balance Sheet as on 31<sup>st</sup> March 2014**

<b>Liabilities</b>	<b>Rs</b>	<b>Assets</b>	<b>Rs</b>
Share Capital	3,28,000	Fixed Assets	1,80,000
Reserve	80,000	Current Assets	2,44,080
Creditors	76,080	Investment in Shares	60,000
	<b>4,84,080</b>		<b>4,84,080</b>

The following net profits were earned which included a fixed income from investment of Rs. 4,000 p.a.

Year ended 31<sup>st</sup> March 2011 - Rs. 64,000

Year ended 31<sup>st</sup> March 2012- Rs. 72,000

Year ended 31<sup>st</sup> March 2013 - Rs. 86,000

Year ended 31<sup>st</sup> March 2014 - Rs. 90,000

Standard rate of return on capital employed in such type of business is 8%. Compute the amount of Goodwill of the above business at three purchases of average super profits for four years assuming that each year's profit was fully distributed as dividend among the shareholders.

OR

From the following balance sheet of Golden Ltd. Ascertain the value of company's shares under- [20]

- a) Intrinsic value Method and
- b) Yield Value Method

**Balance Sheet as on 31<sup>st</sup> March 2014**

<b>Liabilities</b>	<b>Rs</b>	<b>Assets</b>	<b>Rs</b>
Share Capital:			
2,000 Shares of Rs.100 each	2,00,000	Land & Building	1,10,000
General Reserve	40,000	Plant & Machinery	1,30,000
Profit & Loss A/c	32,000	Patents	20,000
Sundry Creditors	1,28,000	Stock	48,000
Income Tax	60,000	Debtors	88,000
		Bank	52,000
		Preliminary Expenses	12,000
	<b>4,60,000</b>		<b>4,60,000</b>

The expert valuer valued the Land and Building at Rs. 2, 40,000, Goodwill at Rs. 1, 60,000 and Plant & Machinery at Rs. 1, 20,000. Out of the total debtors, it is found that debtors of Rs. 8,000 are bad. The profits of the company have been as follows-

2012- Rs. 80,000

2013-Rs. 90,000

2014-Rs. 1,06,000

The company follows the practice of transferring 25% of profits to general reserve. Similar type of companies earn at 10% of the value of their shares.

**Q5)** The following is the trial balance of the head office and the New York Branch of a concern as on 31<sup>st</sup> March 2014. **[20]**

Particulars	Head Office		Branch (New York)	
	Debit Rs.	Credit Rs.	Debit \$	Credit \$
Capital Account	-	5,00,000	-	-
Land & Building	1,00,000	-	-	-
Goodwill at cost	50,000	-	-	-
Plant & Machinery	8,00,000	-	1,20,000	-
Furniture & Fitting	30,000	-	8,000	-
Stock — 31 <sup>st</sup> March 2013	3,40,000		56,000	
Purchases	16,54,000		2,40,000	
Goods from Head office	-	-	80,000	-
Goods to New York Branch	-	3,94,000	-	-
Wages	42,000	-	2,000	-
Carriage inward	6,000	-	1,000	-
Sales		22,54,000		4,16,000
Salaries	54,000	-	6,000	-
Rent, Rates & Taxes	12,000	-	2,000	-
Insurance	7,000	-	1,000	-
Trade Expenses	12,000	-	1,000	-
Head office Account	-	-	-	1,14,000
New York Branch	4,30,000	-	-	-
Sundry Debtors and creditors	2,20,000	7,21,000	24,000	17,000
Cash at bank	1,10,000	-	5,000	-
Cash in hand	2,000	-	1,000	-
<b>Total</b>	<b>38,69,000</b>	<b>38,69,000</b>	<b>5,47,000</b>	<b>5,47,000</b>



The following adjustments are necessary:

- a) Closing stock was valued: Head office Rs. 2, 92,000; New York \$ 52,000.
- b) Outstanding Wages : Head Office Rs. 3,000 ; New York \$ 1,000
- c) Prepaid Insurance : Head Office Rs. 1,000; New York \$ NIL
- d) Depreciation on Plant & Machinery and Furniture and Fittings @ 10% p.a.

Prepare a combined Trading and Profit and Loss Account (in distinct columns for the H.O. and New York Branch) for the year ended 31<sup>st</sup> March 2014 and a Balance Sheet for the whole concern as on that date, converting \$ into rupees. You are informed that rates of exchange were as follows

1<sup>st</sup> April 2013 when the Plant and Machinery and furniture and Fittings were purchased \$100to Rs. 380; April 1, 2013 \$100 to Rs. 450; 31<sup>st</sup> March 2014; \$ 100 to Rs. 470 and the average rates for the year \$100 to Rs. 460.



Total No. of Questions : 5]

SEAT No. :

**P2495**

[Total No. of Pages : 4

**[4664] - 30**

**M.Com (Semester - II)**

**CO-OPERATION AND RURAL DEVELOPMENT (Paper - III)**

**International Co-operative Movement  
(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

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

OR

Explain the role of Rochdale Equitable Pioneer's Society in the development of co-operation.

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

OR

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

**Q3)** Explain the role of agricultural co-operatives in Japan. **[20]**

OR

Explain the development of consumer cooperatives in Sweden.

**Q4)** Explain the philosophy of Co-operation. **[20]**

OR

Explain the emerging trends in Co-operative institutions after globalisation.

**P.T.O.**

**Q5)** Write short Notes : (Any Two)

**[20]**

- a) Concept of Co-operation.
- b) Modified principles of Co-operation.
- c) Co-operatives in China.
- d) Co-operative education.



Total No. of Questions : 5]

P2495

[4664] - 30

M.Com (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT (Paper - III)

International Co-operative Movement

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) सहकाराचा तत्वामध्ये केलेले बदल स्पष्ट करा. [20]

किंवा

रॉशडेल पायोनिअर सोसायटीची सहकाराच्या विकासातील भूमिका स्पष्ट करा.

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

किंवा

आंतरराष्ट्रीय सहकारी संस्था महासंघाची प्रगती कशी झाली ?

प्रश्न 3) जपानमधील कृषी क्षेत्रातील सहकारी संस्थांची भूमिका स्पष्ट करा. [20]

किंवा

स्विडनमधील ग्राहक सहकारी संस्थांची प्रगती स्पष्ट करा.

प्रश्न 4) सहकाराचे तत्वज्ञान स्पष्ट करा. [20]

किंवा

जागतिकीकरणानंतरच्या जगातील सहकारी संस्थांमधील बदलते प्रवाह स्पष्ट करा.

प्रश्न 5) टिपा लिहा : (कोणत्याही दोन)

[20]

- अ) सहकाराची संज्ञा
- ब) सहकाराची सुधारित तत्वे
- क) चीनमधील सहकारी संस्था
- ड) सहकाराचे शिक्षण



Total No. of Questions : 4]

SEAT No. :

P2552

[Total No. of Pages : 3

[4664] - 302

M.Com. (Semester - III)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

**Q1)** Define the term 'Research'. Explain the objectives & importance of research.[14]

OR

Define the term 'Research Design'. Explain the classification, need & steps of Research Design.

**Q2)** What is 'Data collection'? Explain the various sources of 'Data collection'[14]

OR

Define the concept 'Research Report'. Explain the importance & types of Research Report.

**Q3)** a) Explain the features of a good Research. [7]

OR

b) Define the term 'Hypothesis'. Explain the features of good hypothesis.

c) What is 'Measurement'? Explain the types of Measurement. [7]

OR

d) Explain the contents in structure of research report.

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

- a) Nature of Business Research
- b) Research problems
- c) Types of scaling
- d) Bibliography

**P.T.O.**

Total No. of Questions : 4]

P2552

**[4664] - 302**  
**M.Com. (Semester - III)**  
**RESEARCH METHODOLOGY FOR BUSINESS**  
**(2013 Pattern) (Credit System)**  
**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'संशोधन' या संकल्पनेची व्याख्या द्या संशोधनाची उद्दिष्टे व महत्व स्पष्ट करा. [14]

किंवा

'संशोधन आराखडा' या संकल्पनेची व्याख्या द्या. संशोधन आराखड्याचे वर्गीकरण, गरज व पायऱ्या स्पष्ट करा.

प्रश्न 2) 'माहितीचे संकलन' म्हणजे काय? माहिती संकलनाचे विविध स्रोत स्पष्ट करा. [14]

किंवा

'संशोधन अहवाल' या संकल्पनेची व्याख्या द्या. संशोधन अहवालाचे महत्व व प्रकार स्पष्ट करा.

प्रश्न 3) अ) चांगल्या संशोधनाची आवश्यक वैशिष्ट्ये किंवा घटक स्पष्ट करा. [7]

किंवा

ब) 'गृहित कृत्य' या संकल्पनेची व्याख्या द्या. चांगल्या गृहितकृत्याची वैशिष्ट्ये स्पष्ट करा.

क) 'मापन' म्हणजे काय? मापनाचे प्रकार स्पष्ट करा. [7]

किंवा

ड) संशोधन अहवालाच्या रचनेतील घटक स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) व्यावसायिक संशोधनाचे स्वरूप
- ब) संशोधन समस्या
- क) श्रेणीकरणाचे प्रकार
- ड) संदर्भग्रंथ सूची





Total No. of Questions : 4]

SEAT No. :

P3122

[Total No. of Pages : 1

[4664] - 303

M.Com. (Semester - III)

ADVANCED ACCOUNTING AND TAXATION

Advanced Auditing (Paper - V)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

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

OR

Distinguish between vouching and verification? How would you verify

- i) Debtors and creditors
- ii) Cash and Bank Balances

**Q2)** Explain the term corporate governance and state verification of compliance of corporate governance. **[14]**

OR

Explain uses of computers for Auditing purposes.

**Q3)** Who can be appointed as an Auditor of limited company? What are the rights and duties of a company Auditor. **[14]**

OR

What matters are to be included in the Auditor's Report.

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

- a) Audit of local Bodies
- b) Audit of e - commerce Transactions
- c) Tax Audit
- d) Corporate Governance



Total No. of Questions : 4]

SEAT No. :

P2553

[Total No. of Pages : 2

[4664] - 304

M.Com. - II (Semester - III)

COMMERCIAL LAWS AND PRACTICES (Group - E)

Laws Relating to International Business

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

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

**Q1)** Explain the objectives and nature of International Business [14]

OR

State the advantages and disadvantages of International Business.

**Q2)** Explain the norms of International Environment law. [14]

OR

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

**Q3)** a) Write a note on India and International Law. [7]

b) Explain the balance of payments in International trade. [7]

OR

a) Explain the provisions regarding imports under the India's foreign trade. [7]

b) Explain the mechanism of Arbitration under International Business. [7]

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

a) Economic duties of State.

b) Free trade

c) Kyoto Protocol.

d) Conciliation

**P.T.O.**

Total No. of Questions : 4]

P2553

[4664] - 304

M.Com. - II (Semester - III)

COMMERCIAL LAWS AND PRACTICES (Group - E)

Laws Relating to International Business

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) आंतरराष्ट्रीय व्यवसायाची उद्दिष्टे आणि स्वरूप स्पष्ट करा. [14]  
किंवा  
आंतरराष्ट्रीय व्यवसायाचे फायदे आणि तोटे विशद करा.
- प्रश्न 2) आंतरराष्ट्रीय पर्यावरण कायद्याचे प्रमाण (norms) स्पष्ट करा. [14]  
किंवा  
एम्फोर्समेंट ऑफ फॉरेन अॅवार्डस् इन इंडिया यावर सविस्तर टिप लिहा.
- प्रश्न 3) अ) भारत आणि आंतरराष्ट्रीय कायदा यावर टीप लिहा. [7]  
ब) आंतरराष्ट्रीय व्यापारातील व्यवहार समतोल (Balance of Payment) स्पष्ट करा. [7]  
किंवा  
अ) भारतीय परकीय व्यापारातील आयातीसंदर्भातील तरतूदी स्पष्ट करा. [7]  
ब) आंतरराष्ट्रीय व्यवसायांतर्गत लवादाची यंत्रणा स्पष्ट करा. [7]
- प्रश्न 4) सविस्तर टिपा लिहा (कोणत्याही दोन) [8]  
अ) राज्याची आर्थिक कर्तव्ये  
ब) मुक्त व्यापार  
क) क्योटो प्रोटोकॉल (Kyoto Protocol)  
ड) कौन्सिलिएशन (Conciliation)



Total No. of Questions: 4]

SEAT No. :

P2606

[Total No. of Pages : 2

**[4664] - 305**  
**M.Com.(Part-II) (Semester-III)**  
**ADVANCED COST ACCOUNTING AND COST SYSTEMS**  
**COST AUDIT**  
**(2013 Pattern) (Credit System) (Paper - V)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Discuss the meaning and advantages of Cost Audit.

**[14]**

OR

Explain various objectives of Cost Audit.

**Q2)** The net profit as per Financial Records of A Ltd. was Rs.64,500/- The Cost books showed a profit of Rs.86,460 for the same period. The scrutiny of the profit & Loss Account and Cost Records revealed the following.

Particulars	Rs
Income Tax provided in Financial Record	20,000
Bank Interest (Cr.) in financial books	250
Work Overhead under absorbed	1,550
Depreciation charged in Financial Record	5,600
Depreciation absorbed in Cost Record	6,000
Admn. Overheads over absorbed	850
Loss charged only in financial books	2,800
Interest on investment(Cr.) not included in Cost statement	4,000
Stores adjustments (Credit) in financial books	240
Loss of stock charged in financial accounts	3,350

Prepare a Reconciliation Statement.

**[14]**

OR

**P.T.O.**

**Q2)** From the following information, calculate the landed cost per litre of a chemical purchased in the month of September, 2014

- a) 100 barrels of a chemical each weighing 100 litres was purchased at Rs 1,250 per barrel from a dealer in Mumbai.
- b) The goods were loaded in the trucks for which a transportation cost of Rs.100 per barrel was paid.
- c) The LBT and other charges paid were Rs.25,000 for the whole lot.
- d) The dealer credit Rs.100 per barrel for returnable container.
- e) During transit, 5% of the chemical was evaporated.
- f) Unloading charges Rs.5,000.

**Q3) a)** Write the provisions regarding Qualifications and Disqualifications of cost Auditor. [7]

- b) Write the provisions regarding Appointment, and Remuneration & Removal of cost Auditor. [7]

OR

- a) Explain various stages in the process of planning the cost audit assignment.
- b) 'Accounting of Material cost is immense important in the process of cost Audit.' Discuss the check points in the evaluation of Internal control system in relation to Material Accounting.

**Q4)** Write short notes (Any TWO) [8]

- a) Audit Working Papers.
- b) Annexure One to The Cost Audit Report Rules, 2013.
- c) Social Audit.
- d) Cost Audit in EDP Environment.



Total No. of Questions : 4]

SEAT No. :

**P2554**

[Total No. of Pages : 2

**[4664] - 306**  
**M.Com. (Semester - III)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Co-operative Credit System**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** Define credit. State the importance of Agricultural credit. **[14]**

OR

Describe the need of Agricultural credit.

**Q2)** Explain the different types of Agricultural credit. **[14]**

OR

Describe the structure of credit cooperatives.

**Q3)** Explain the need for the integration of different types of credit. **[14]**

OR

State the progress and problems of state cooperative bank.

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

- a) Primary agricultural credit cooperative societies
- b) District central cooperative banks
- c) Urban cooperative societies
- d) Role of nationalised Banks in Agricultural credit

**P.T.O.**

Total No. of Questions : 4]

P2554

**[4664] - 306**  
**M.Com. (Semester - III)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Co-operative Credit System**  
**(2013 Pattern)**  
**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) कर्जाची व्याख्या करा. कृषी कर्जाचे महत्व सांगा. [14]  
किंवा  
कृषी कर्जाची गरज विशद करा.
- प्रश्न 2) कृषी कर्जाचे विविध प्रकार स्पष्ट करा. [14]  
किंवा  
सहकारी पतसंस्थांची रचना स्पष्ट करा.
- प्रश्न 3) विविध प्रकारच्या कर्ज - समन्वयाची गरज विशद करा. [14]  
किंवा  
राज्य सहकारी बँकेची प्रगती आणि समस्या स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन) [8]  
अ) प्राथमिक कृषी पत संस्था  
ब) जिल्हा मध्यवर्ती सहकारी बँका  
क) नागरी सहकारी पत संस्था  
ड) राष्ट्रीयकृत बँकांची कृषी कर्जासंबंधी भूमिका



Total No. of Questions : 4]

SEAT No. :

P3123

[Total No. of Pages : 2

[4664]-307

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurial Behaviour**

**(2013 Pattern) (Paper - V) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the term entrepreneurship training. What are its objectives? **[14]**

OR

Discuss the skills required for effective entrepreneurship development.

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

OR

Write a detailed note on 'Training the Trainer'.

**Q3)** Explain in detail 'Post training support'. **[14]**

OR

Write a detailed note on 'selection of business opportunity'.

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

- a) Social traits of entrepreneur
- b) Market survey tools
- c) Scope for entrepreneurship in the service sector
- d) Entrepreneurship training components

**P.T.O.**



Total No. of Questions : 4]

P3123

[4664]-307

**M.Com. (Part - II) (Semester - III)**  
**BUSINESS PRACTICES AND ENVIRONMENT**  
**Entrepreneurial Behaviour**  
**(2013 Pattern) (Paper - V) (Credit System)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) 'उद्योजकता प्रशिक्षण' संकल्पना स्पष्ट करा. त्याची उद्दिष्टे कोणती ते सांगा. [14]  
किंवा  
प्रभावी उद्योजकता विकासाकरिता आवश्यक कौशल्ये कोणती असतात यावर चर्चा करा.
- प्रश्न 2) उद्योजकता विकासात कोणत्या अडचणी असतात ते सांगा. [14]  
किंवा  
'प्रशिक्षकाला प्रशिक्षण देणे' यावर सविस्तर टीप लिहा.
- प्रश्न 3) 'प्रशिक्षणोत्तर साहाय्य' (post training support) विस्ताराने स्पष्ट करा. [14]  
किंवा  
'व्यवसाय संधी निवड' यावर सविस्तर टीप लिहा.
- प्रश्न 4) थोडक्यात टीपा लिहा (कोणत्याही दोन) [8]  
अ) उद्योजकाची सामाजिक गुणवैशिष्ट्ये  
ब) बाजारपेठ पाहणी तंत्रे  
क) सेवा क्षेत्रात उद्योजकतेला असलेला वाव  
ड) उद्योजकता प्रशिक्षण घटक

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Total No. of Questions : 4]

SEAT No. :

P2555

[Total No. of Pages : 2

[4664] - 308

**M.Com. (Part - II) (Semester - III)**  
**BUSINESS ADMINISTRATION (Paper - V)**  
**Human Resources Management**  
**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Human Resource Management'. Discuss various functions of Human Resource Management. **[14]**

OR

What is meant by manpower planning? Describe various objectives of manpower planning.

**Q2)** What is the difference between training and development? Describe the need and objectives of training. **[14]**

OR

Define the term 'Performance Appraisal'. Explain result based performance Appraisal.

**Q3)** a) Write a descriptive note on human resource Environment. **[14]**  
b) Explain the effect of entry of female employees in work force and dual career employees.

OR

a) Define 'Merit rating'. Describe the purpose and importance of merit rating.  
b) What is job evaluation? Describe job enlargement and job rotation.

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

- a) 360 degree feedback
- b) Retention of manpower
- c) VRS and separation schemes
- d) H. R. Audit

**P.T.O.**

Total No. of Questions : 4]

P2555

[4664] - 308

M.Com. (Part - II) (Semester - III)  
BUSINESS ADMINISTRATION (Paper - V)  
Human Resources Management  
(2013 Pattern) (Credit System)  
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'मानवी संसाधन व्यवस्थापन' ही संज्ञा स्पष्ट करा. मानवी संसाधन व्यवस्थापनाच्या विविध कार्याची चर्चा करा. [14]

किंवा

'मनुष्यबळ नियोजन' म्हणजे काय? मनुष्यबळ नियोजनाची विविध उद्दिष्टे स्पष्ट करा.

प्रश्न 2) 'प्रशिक्षण आणि विकास' यामध्ये काय फरक आहे? प्रशिक्षणाची आवश्यकता आणि उद्दिष्टे स्पष्ट करा. [14]

किंवा

'कामकाजमूल्यांकन' ही संज्ञा स्पष्ट करा. परिणामाधारीत कामकाज मूल्यांकन स्पष्ट करा.

प्रश्न 3) अ) 'मानवी संसाधन पर्यावरण' यावर सविस्तर टिपण लिहा. [7]  
ब) महिला कर्मचाऱ्यांचा प्रवेश आणि कर्मचाऱ्याची दुहेरी कारकिर्द यांचे परिणाम स्पष्ट करा. [7]

किंवा

अ) 'गुणमूल्यांकन' या ही संज्ञा स्पष्ट करा. गुणमूल्यांकनाचे उद्देश आणि महत्व वर्णन करा.

ब) कार्यमूल्यांकन म्हणजे काय? कार्यविस्तार आणि कार्यपरिभ्रमण यावर चर्चा करा.

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

- अ) 360 अंश मागोवा मूल्यमापन  
ब) कर्मचारीधारणा  
क) स्वेच्छानिवृत्ती व विभक्तीकरण योजना  
ड) मानवी संसाधन अंकेक्षण



Total No. of Questions : 4]

SEAT No. :

**P2556**

[Total No. of Pages : 2

[4664] - 309

**M.Com. (Semester - III)**

**ADVANCED BANKING & FIANANCE (Paper - V)**

**Foreign Exchange**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** What is the meaning of a Non Resident? What are the features of a NRE and NRO account? **[14]**

OR

What is the role of RBI in the foreign exchange market?

**Q2)** Explain in detail the operation of a Letter of Credit. **[14]**

OR

Explain in detail the structure and working of the Indian foreign exchange market

**Q3)** Explain the working of Currency Futures and Options market? **[14]**

OR

What are the features of a forward market? Elaborate on the working of the forward exchange rate.

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

- a) Exim Bank
- b) FCNR account
- c) Post shipment credit
- d) Swap rate

**P.T.O.**

Total No. of Questions : 4]

P2556

[4664] - 309

M.Com. (Semester - III)

प्रगत बँकिग आणि वित्तपुरवठा (Paper - V)

विदेश विनिमय

(2013 पॅटन) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) अनिवासीचा अर्थ काय? एन आर ई आणि एन आर ओ खात्यांची वैशिष्ट्ये कोणती? [14]

किंवा

विदेशी विनिमय बाजारातील भारतीय रिझर्व बँकेची भूमिका कोणती?

प्रश्न 2) पतपत्राची कार्यपध्दती सविस्तर स्पष्ट करा. [14]

किंवा

भारतातील विदेशी विनिमय बाजाराची रचना आणि कार्यपध्दती सविस्तर स्पष्ट करा.

प्रश्न 3) परकिय चलन फ्युचर्स आणि परकिय चलन विकल्प यांची कार्यपध्दती सविस्तर स्पष्ट करा. [14]

किंवा

वायदा बाजाराची वैशिष्ट्ये कोणती? वायदा विनिमय दराची कार्यपध्दती स्पष्ट करा.

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

- अ) आयात नियति बँक  
ब) एफ सी एन आर खाते  
क) नौभरणोत्तर पतपुरवठा  
ड) अदला बदल दर



Total No. of Questions : 5]

SEAT No. :

P2496

[Total No. of Pages : 4

[4664] - 31

**M.Com. (Part - I) (Semester - II)**  
**ADVANCED BANKING AND FINANCE**  
**Banking Law and Practices**  
**(2008 Pattern) (Paper - III) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** Define the following as under the Prevention of Money Laundering Act, 2002-

- a) Client
- b) Value
- c) Banking company
- d) 'Precious Metal' and 'Precious stone'
- e) Scheduled offence

OR

Explain the provisions of the Prevention of Money Laundering Act, 2002 pertaining to

- a) Adjudication
- b) Management of confiscated properties

**Q2)** Who do you think could be called a customer of a bank? What are the instances where the banker would do away with his duty of secrecy of customer's accounts?

OR

Explain in detail the applicability of law of limitation to various bank transactions.

**P.T.O.**

**Q3)** Explain in detail the assets and liabilities of a bank. What makes an asset non performing? What could be done to ensure that such non performing assets are less in the asset basket of a bank?

OR

Spell out in detail the RBI guidelines pertaining to income recognition and asset classification.

**Q4)** “Improved banking facilities can be provided only if the banks use advanced technology”. Do you agree? Explain your answer using suitable examples.

OR

What are the recent cases of merger and acquisition in banks in India? What is the need of such merger and acquisition?

**Q5)** Write notes on (any two)

- a) Any four definitions from Prevention of Money Laundering Act, 2002
- b) Stages of serving a garnishee order
- c) Banker as a trustee and as an agent
- d) Liquidity and Interest rate risks in asset liability management.

Total No. of Questions : 5]

P2496

[4664] - 31

**M.Com. (Part - I) (Semester - II)**  
**ADVANCED BANKING AND FINANCE**

**Banking Law and Practices**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील बाबींच्या व्याख्या द्या.

- अ) ग्राहक                      ब) मूल्य                      क) बँकिंग संस्था  
ड) 'मौल्यवान धातू' आणि 'मौल्यवान रत्न'                      इ) सूचित गुन्हा.

किंवा

मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा.

- अ) अभिनिर्णय                      ब) अभिहस्तित मालमत्तेचे व्यवस्थापन

प्रश्न 2) बँकेचा ग्राहक कोणास संबोधिले जाऊ शकते असे आपणास वाटते? कोणत्या परिस्थितीत बँकर आपल्या ग्राहकाच्या खात्याच्या गुप्ततेसंदर्भातील कर्तव्यास रद्द करू शकते?

किंवा

मर्यादा कायद्याची विविध बँक व्यवहारांना असलेली प्रयोज्यता स्पष्ट करा.



प्रश्न 3) बँकेची मत्ता व देणी सविस्तर स्पष्ट करा. कोणतीही मत्ता निष्क्रिय का होते? बँकेच्या मत्ता समुच्चयात निष्क्रिय मालमत्ता कमी असेल याच्या खात्रीसाठी काय करता येईल?

किंवा

उत्पन्न ओळखणे आणि मत्तेचे वर्गीकरण या संदर्भातील भारतीय रिझर्व्ह बँकेची मार्गदर्शक तत्वे सविस्तर विशद करा.

प्रश्न 4) 'बँकांनी विकसित तंत्रज्ञानाचा वापर केल्यासच सुधारित बँकिंग सेवा पुरविल्या जावू शकतात'. आपण याच्याशी सहमत आहात काय? आपले उत्तर योग्य उदाहरणासहित स्पष्ट करा.

किंवा

भारतात बँकांमधील विलीनीकरण व संपादनाची सध्याच्या काळातील उदाहरणे काय आहेत? या प्रकारच्या विलीनीकरण व संपादनाची काय गरज आहे?

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) मनी लॉण्डरिंग प्रतिबंध कायदा 2002 मधील कोणत्याही दोन व्याख्या
- ब) गार्निशी (न्यायालयाचा मनाई) आदेश देण्यामधील टप्पे
- क) विश्वस्त आणि अभिकर्ता या नात्याने बँकर
- ड) मत्ता आणि देणी व्यवस्थापनातील तरलता आणि व्याजदर जोखिमी



Total No. of Questions : 4]

SEAT No. :

**P2607**

[Total No. of Pages :4

**[4664] - 310**

**M. Com. (Part - II) (Semester - III)  
ADVANCED MARKETING (Paper -V)  
International Marketing  
(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Maximum Marks :50*

*Instructions to the candidates:*

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

**Q1)** Define 'International Marketing' and explain its scope.

**[14]**

OR

Discuss the economic and political factors affecting international market.

**Q2)** Define 'International Marketing Mix'. Explain the elements of international marketing mix with reference to Promotion and Advertising.

**[14]**

OR

What are the financial and fiscal incentives provided by Govt. to Indian exporters? Explain.

**Q3) a)** What are the different opportunities in international marketing

**[7]**

OR

Explain the recent import policy of India.

**P.T.O.**

- b) Discuss the factors considered in pricing of Goods for export. [7]

OR

Define 'marine insurance'. Explain the principles of marine insurance of goods to be exported.

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

- a) Objectives of international marketing.
- b) Export procedure.
- c) International market segmentation.
- d) Letter of credit to exporters.

Total No. of Questions : 5]

P2607

**[4664] - 310**  
**M. Com. (Part - II) (Semester - III)**  
**ADVANCED MARKETING (Paper - V)**  
**International Marketing**  
**(2013 Pattern) (Credit System)**  
**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 50

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

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प्रश्न 1) 'आंतरराष्ट्रीय विपणनाची' व्याख्या द्या व तिची व्याप्ती स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय बाजारपेठ प्रभावित करणाऱ्या आर्थिक व राजकीय घटकांची चर्चा करा.

प्रश्न 2) 'आंतरराष्ट्रीय विपणन मिश्र' ची व्याख्या द्या "आंतरराष्ट्रीय विपणन मिश्र" चे घटक "वृद्धी व जाहिरातीचे" संदर्भात स्पष्ट करा. [14]

किंवा

भारतीय निर्यातदारांना शासना कडून कोणती आर्थिक व राजकोषिय प्रलोभने पुरविली जातात? ते स्पष्ट करा.

प्रश्न 3) अ) आंतरराष्ट्रीय विपणनातील विविध संधी कोणत्या? [7]

किंवा

भारत सरकारचे नजिकच्या काळातील आयात विषयक धोरण स्पष्ट करा.

ब) वस्तू निर्यातीसाठी किंमत निर्धारण करताना विचारात घ्यावयाच्या घटकांची चर्चा करा. [7]

किंवा

सागरी विम्याची व्याख्या द्या. वस्तू निर्यातीसंबंधी असणाऱ्या सागरी विम्याची तत्वे स्पष्ट करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणतेही दोन)

[8]

- अ) आंतरराष्ट्रीय विपणनाची उद्दिष्टे.
- ब) निर्यात कार्यपध्दती.
- क) आंतरराष्ट्रीय बाजारपेठेचे प्रभागीकरण
- ड) निर्यातदारांना पत पत्र



Total No. of Questions : 4]

SEAT No. :

**P2557**

**[4664] - 311**

[Total No. of Pages : 2

**M.Com. (Semester - III)**  
**ADVANCED ACCOUNTING AND TAXATION**  
**(paper - VI)**  
**Specialised Areas in Auditing.**  
**(Group -A) (2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain legal Provisions U/S 44 AB of Income Tax Act, 1961 relating to Tax Audit. **[14]**

OR

What is 'Internal Audit'? State the scope, Nature and Purpose of Internal Audit.

**Q2)** Explain in detail various steps in Bank Audit. **[14]**

OR

What are the statutory provisions for the Audit of a registered Co-operative societies?

**Q3) a)** State the special features of Audit of Hotel. **[7]**

OR

State the objects of Government Audit.

**b)** Describe the salient features of Audit of charitable Trust. **[7]**

OR

State the role of comptroller and Auditor General of India.

**P.T.O.**

**Q4)** Write short notes: (Any Two)

**[8]**

- a) Excise Audit
- b) Audit Report of Bank.
- c) Audit of Hospital.
- d) Audit of Local bodies.



Total No. of Questions : 4]

SEAT No. :

**P2558**

[Total No. of Pages : 4

**[4664]-312**

**M.Com. (Semester - III)**

**COMMERCIAL LAWS AND PRACTICES**

**World Trade Organisation – Norms and Practices**

**(2013 Pattern) (Paper - VI) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain "Havana Charter" for International Trade Organization. (ITO) **[14]**

OR

What is World Trade Organization? Explain the structure and working of WTO.

**Q2)** State the special provisions relating to cinematograph films (Art-IV) and freedom of transit as per GATT (Art-V). **[14]**

OR

Explain the procedure of WTO related to dispute settlement system.

**Q3)** a) Discuss the role of WTO in respect of Agriculture Trade. **[7]**

b) State the special provisions relating to most favoured nation treatment (Art-I) and schedule of concessions (Art-II) as per GATT - 1994. **[7]**

**P.T.O.**



OR

- a) What are the objectives and relevance of GATT at present? [7]
- b) Discuss the process of WTO agreement, membership, accession and withdrawals. [7]

**Q4) Short Notes: (Any Two) [8]**

- a) International Trade Organization.
- b) WTO and Global Economic Policy.
- c) India's response to WTO.
- d) Adoption of panel reports as per WTO dispute settlement mechanism.

Total No. of Questions : 4]

P2558

[4664]-312

M.Com. (Semester - III)

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation – Norms and Practices

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
2) प्रश्नांचे गुण उजवीकडील अंक दर्शवितात.  
3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

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प्रश्न 1) आंतरराष्ट्रीय व्यापार संघटने बाबत असलेला 'हवना अधिकार पत्र' (Havana Charter) बाबतचा तपशील सांगा. [14]

किंवा

जागतिक व्यापार संघटना म्हणजे काय? जागतिक व्यापार संघटनेची रचना व कामकाजाची माहिती सांगा.

प्रश्न 2) गॅट कायदा 1994 अंतर्गत सिनेमॅटोग्राफ फिल्मस् (कलम चार) व संक्रमणाचे स्वातंत्र (कलम पाच) याबाबत देण्यात येणाऱ्या विशेष तरतुदी स्पष्ट करा. [14]

किंवा

जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धतीची कार्यपद्धती स्पष्ट करा.

प्रश्न 3) अ) शेती विषयक व्यापारासंबंधी जागतिक व्यापार संघटनेची भूमिकेवर चर्चा करा. [7]

ब) गॅट कायदा 1994 अंतर्गत अनुकूल देशाच्या संदर्भात (कलम एक) आणि सवलतीचे परिशिष्ट (कलम दोन) प्रमाणे असणाऱ्या विशेष तरतुदी सांगा. [7]

किंवा

अ) सद्यःस्थितीत गॅट कायद्याचा उद्देश व समर्पकता स्पष्ट करा. [7]

ब) जागतिक व्यापार कराराची पद्धती, सभासदत्व, अधिकार आणि समप्ती इ. बाबी स्पष्ट करा. [7]

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

अ) आंतरराष्ट्रीय व्यापार संघटना.

ब) जागतिक व्यापार संघटना व समग्र आर्थिक धोरण.

क) भारताचा जागतिक व्यापार संघटनेला असलेला प्रतिसाद.

ड) जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धतीनुसार पॅनेलच्या अहवालाचे स्विकृतीकरण.



Total No. of Questions : 4]

SEAT No. :

P2559

[Total No. of Pages : 2

[4664] - 313

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

Management Audit

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:-*

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

**Q1)** Define the term 'Management Audit.' Distinguish between Financial Audit and Management Audit. **[14]**

OR

State the preliminaries and essentials of Management Audit.

**Q2)** Explain 'Programme Evaluation and Review Technique' (PERT) and 'Critical Path Method' (CPM) as a tool of cost Control. **[14]**

OR

What is Corporate Image? Explain the relation between Management Audit and Corporate Image.

**Q3)** a) What is corporate Service Audit? **[7]**

b) Write a note on 'Evaluation of Consumers Services. **[7]**

OR

a) Describe the concept of Corporate culture.

b) What is cost Benefit Analysis?

**P.T.O.**

**Q4)** Write notes on (Any Two) :

**[8]**

- a) Objectives of operational Audit.
- b) Scope of Management Audit.
- c) Types of Audit.
- d) Research and Development Cost.



Total No. of Questions : 4]

SEAT No. :

P3124

[Total No. of Pages : 4

[4664]-314

M.Com. (Semester - III)

**CO-OPERATION AND RURAL DEVELOPMENT**  
**Co-operatives and Rural Banking System (Group - D)**  
**(2013 Pattern) (Paper - VI) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain in detail the procedure of disbursement of crop loan system. **[14]**

OR

Explain the present status of non-performing asset (NPA) in co-operative bank in India.

**Q2)** Evaluate the performance of Maharashtra state co-operative Bank Since 2001. **[14]**

OR

Discuss the objectives and functions of Maharashtra state co-operative Bank.

**Q3) a)** Explain the organisation of NABARD. **[7]**

b) State the norms refinance of NABARD to District central co-operative Banks. **[7]**

OR

a) Explain the historical background of NABARD.

b) Explain the functions of NABARD.

**P.T.O.**

**Q4)** Write short Notes on (Any two)

**[8]**

- a) Role of RBI in rural credit.
- b) Problems of National Federation of State Co-operative Banks.
- c) Objectives of National Federation of Agricultural and Rural Development Banks.
- d) Funding of RBI and Rural credit.



Total No. of Questions : 4]

P3124

[4664]-314

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operatives and Rural Banking System (Group - D)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) पीक कर्जाची वितरण प्रक्रिया सविस्तर स्पष्ट करा. [14]

किंवा

भारतातील सहकारी बँकामधील अनुत्पादक मालमत्तेची सद्य स्थिती स्पष्ट करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी बँकेच्या 2001 पासूनच्या कामगिरीचे मूल्यमापन करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी बँकेची उद्दिष्टे आणि कार्ये यांची चर्चा करा.

प्रश्न 3) अ) नाबार्डचे संघटन स्पष्ट करा. [7]

ब) नाबार्डचे जिल्हा मध्यवर्ती सहकारी बँकांना पुनर्वित्तपुरवठ्याचे निकष सांगा. [7]

किंवा

अ) नाबार्डची ऐतिहासिक पार्श्वभूमी स्पष्ट करा.

ब) नाबार्डची कार्ये स्पष्ट करा.



प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) ग्रामीण पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका.
- ब) राज्य सहकारी बँक राष्ट्रीय संघाच्या समस्या.
- क) राष्ट्रीय शेती व ग्रामीण विकास बँक संघाची उद्दिष्टे.
- ड) भारतीय रिझर्व्ह बँक निधी पुरवठा आणि ग्रामीण पतपुरवठा.



Total No. of Questions : 4]

SEAT No. :

**P2560**

[Total No. of Pages : 2

**[4664] - 315**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern (Paper VI)**

**(Credit System) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** State the problems of Entrepreneurship Development in India. **[14]**

OR

Explain the role of Government in Entrepreneurship Development.

**Q2)** State the importance of specialised institutions in Entrepreneurship Development. **[14]**

OR

State the importance of 'Critical path method' in developing new business.

**Q3)** a) State the importance of preparation of business plan. **[7]**

b) Explain the important issues in project management. **[7]**

OR

a) Explain 'emerging trends' in Entrepreneurship development.

b) Explain the concept of 'Entrepreneurship within organisation'.

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

a) Project Evaluation Review Technique (PERT)

b) Cost control

c) Project cost evaluation

d) Project Co-ordination

**P.T.O.**

Total No. of Questions : 4]

P2560

[4664] - 315

M.Com. - II (Semester - III)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern (Paper VI)**

**(Credit System) (2013 Pattern)**

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) भारतातील उद्योजकता विकासातील समस्या सांगा. [14]

किंवा

सरकारची उद्योजकता विकासातील भूमिका स्पष्ट करा.

प्रश्न 2) उद्योजकता विकासातील विशेष संस्थांचे महत्त्व सांगा. [14]

किंवा

नवीन व्यवसाय विकासातील 'टिकात्मक मार्ग पध्दतीचे' महत्त्व सांगा.

प्रश्न 3) अ) व्यवसाय नियोजन तयारीचे महत्त्व सांगा. [7]

ब) प्रकल्प व्यवस्थापनातील महत्त्वाचे घटक सांगा. [7]

किंवा

अ) उद्योजकता विकासातील नवीन प्रवाह स्पष्ट करा.

ब) 'संघटनातर्गत' उद्योजकता ही संकल्पना स्पष्ट करा.

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

अ) प्रकल्प मूल्यमापन आढावा तंत्र

ब) खर्च नियंत्रण

क) प्रकल्प खर्च मूल्यमापन

ड) प्रकल्प समन्वय



Total No. of Questions : 4]

SEAT No. :

P2608

[Total No. of Pages : 4

[4664]-316

M.Com. (Semester - III)

BUSINESS ADMINISTRATION

Organisational Behaviour

(2013 Pattern) (Paper - VI) (Group - D) (Credit System)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** State the concept of organisational behaviour. State the goals of organisational behaviour. **[14]**

OR

Explain the characteristics of organisational culture.

**Q2)** Explain the importance of Emotional intelligence at work place. **[14]**

OR

Explain the causes and effects of stress.

**Q3)** a) Explain Models of organisational behaviour. **[7]**

b) Explain attributes of personality. **[7]**

OR

a) Explain the process of motivation.

b) State the types of conflict.

**P.T.O.**

**Q4)** Write short notes (Any Two) :

**[8]**

- a) Impact of globalisation on organisational behaviour.
- b) Attitude change
- c) Primary Motives.
- d) Team building

Total No. of Questions : 4]

P2608

[4664]-316

M.Com. (Semester - III)

BUSINESS ADMINISTRATION

Organisational Behaviour

(2013 Pattern) (Paper - VI) (Group - D) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) संघटनात्मक वर्तन ही संज्ञा सांगा. संघटनात्मक वर्तनाची ध्येय सांगा.

[14]

किंवा

संघटनात्मक संस्कृतीची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) भावनिक बुद्धीमत्तेचे कार्यस्थळी असणारे महत्व स्पष्ट करा.

[14]

किंवा

ताणतणावाची कारणे आणि परिणाम स्पष्ट करा.

प्रश्न 3) अ) संघटनात्मक वर्तनाची प्रारूपे स्पष्ट करा.

[7]

ब) व्यक्तीमत्वाची गुण वैशिष्ट्ये स्पष्ट करा.

[7]

किंवा

अ) अभिप्रेरणाची प्रक्रीय स्पष्ट करा.

ब) संघर्साचे प्रकार सांगा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) संघटनात्मक वर्तनावर जागतिकीकरणाचे होणारे परिणाम
- ब) दृष्टीकोन बदल
- क) प्राथमिक प्रेरणा
- ड) संघ बांधणी



Total No. of Questions : 4]

SEAT No. :

P3125

[Total No. of Pages :4

[4664] - 317

M. Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2013 Pattern) (Group -G) (Paper -VI) (Credit System)

*Time : 3 Hours]*

*[Maximum Marks :50*

*Instructions to the candidates:*

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

**Q1)** What is International Banking? Explain any three types of International Banking Offices. **[14]**

OR

What is Euro Market? What are the instruments of International Money Market?

**Q2)** Explain any three types of Bonds in the International Debt Market. **[14]**

OR

Explain the origin, objectives and operations of International Bank for Reconstruction and Development (IBRD)

**Q3)** a) Explain the features of Gold Standard **[7]**

b) Convertible and Non-convertible Currency **[7]**

OR

**P.T.O.**



- a) Explain the procedure of Issue of Global Depository Receipts.
- b) Explain the procedure of Issue of American Depository Receipts.

**Q4)** Write short notes: (Any Two)

**[8]**

- a) Growth of International Banking
- b) International Finance Corporation (IFC)
- c) Floating Rate System
- d) International Development Agency (IDA)



Total No. of Questions : 4]

P3125

[4664] - 317

M. Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2013 Pattern) (Group -G) (Paper -VI) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

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

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प्रश्न 1) आंतरराष्ट्रीय बँकिंग म्हणजे काय? आंतरराष्ट्रीय बँकिंग कार्यालयाचे कोणतेही तीन प्रकार स्पष्ट करा. [14]

किंवा

युरो बाजार म्हणजे काय? आंतरराष्ट्रीय नाणे बाजारातील साधने स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय कर्ज बाजारातील रोख्याचे कोणतेही तीन प्रकार स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय पूर्णरचना व विकास बँकेचा उदय, उद्दिष्टे आणि कार्ये स्पष्ट करा.

प्रश्न 3) अ) सुवर्ण परिमाणाची वैशिष्ट्ये स्पष्ट करा. [7]

ब) परिवर्तनीय आणि अपरिवर्तनीय चलन. [7]

किंवा

अ) ग्लोबल डिपॉझिटरी रिसिट्स प्रसृत करण्याची प्रक्रिया स्पष्ट करा.

ब) अमेरिकन डिपॉझिटरी रिसिट्स प्रसृत करण्याची प्रक्रिया स्पष्ट करा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) आंतरराष्ट्रीय बँकींगची वृद्धी.
- ब) आंतरराष्ट्रीय वित्त महामंडळ (IFC)
- क) बदलती विनिमय दर पध्दत
- ड) आंतरराष्ट्रीय विकास संस्था (IDA)



Total No. of Questions : 4]

SEAT No. :

**P2561**

[Total No. of Pages : 2

**[4664] - 318**

**M.Com. (Semester - III)**

**ADVANCED MARKETING (Paper VI) (Group - H)**

**Marketing Research**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** Enumerate in detail Implication of marketing - Research on marketing Mix (7p's) **[14]**

OR

Enumerate in detail marketing Research process.

**Q2)** Explain the significance of marketing Decision support system (MDSS). **[14]**

OR

Distinguish between Readership surveys and viewer ship surveys.

**Q3)** a) State the disadvantages of web based marketing Research. **[7]**

b) State the scope of (MDSS) marketing Decision support system. **[7]**

OR

a) Explain the sources of collecting marketing Information.

b) Write a note on, primary and secondary data collection through Internet.

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

a) Sales Analysis

b) Advertising Research

c) Research Report

d) Industrial Marketing Research

**P.T.O.**

Total No. of Questions : 4]

P2561

**[4664] - 318**  
**M.Com. (Semester - III)**  
**ADVANCED MARKETING (Paper VI) (Group - H)**  
**Marketing Research**  
**(2013 Pattern) (Credit System)**  
**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) विपणन - मिश्रणावर विपणन - संशोधन अमंलात आणणे, सविस्तर विशद करा. [14]

किंवा

विपणन - संशोधन प्रक्रिया सविस्तर विशद करा.

प्रश्न 2) विपणन - निर्णयाला पाठबळ देणाऱ्या पध्दतीचे महत्व स्पष्ट करा. (MDSS चे महत्व)[14]

किंवा

अभ्यासकीय (वाचकीय) पाहणी आणि अवलोकनार्थ पाहणी या दोघामधील फरक विशद करा.

प्रश्न 3) अ) वेब निहाय विपणन - संशोधनाचे तोटे / दोष सांगा. [7]

ब) विपणन - निर्णयाला पाठबळ देणाऱ्या पध्दतीची (MDSS ची) व्याप्ती सांगा. [7]

किंवा

अ) विपणनासंबंधी माहिती संकलीत करण्याचे मार्ग स्पष्ट करा. [7]

ब) इंटरनेट द्वारा प्राथमिक आणि दुय्यम माहिती संकलीत करणे, यावर टीप लिहा. [7]

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

अ) विक्री - विश्लेषण

ब) जाहिरात - संशोधन

क) संशोधन - अहवाल

ड) औद्योगिक विपणन संशोधन



Total No. of Questions : 5]

SEAT No. :

P2497

[Total No. of Pages : 4

[4664] - 32

**M.Com. (Semester - II)**

**ADVANCED MARKETING**

**Customer Relationship Management and Retailing**

**(2008 Pattern) (Paper - III) (Group - H)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** What is 'Customer Relationship Management'? Explain various difficulties in customer Relationship Management.

OR

Write a note on 'Evolution of Relationship Management and its importance in the Indian context.

**Q2)** Explain the concept 'Relationship Marketing'. Distinguish the relationship between Relationship marketing and marketing strategy.

OR

What do you mean by 'Buyer-seller' Relationship? Explain its causes.

**Q3)** Define 'Internet Marketing'. How internet changes in consumer Behaviour?

OR

What is 'Information Technology'? Explain role of 'Information Technology' in building, maintaining and enhancing profitability Design and Analysis.

**P.T.O.**

**Q4)** Explain the various types of 'store layouts'. Bring out advantages and disadvantages of different types of 'store layouts'.

OR

Define 'Retailing' Explain types of Retailing with suitable Examples.

**Q5)** Write short notes (Any Four)

- a) Dynamics of website.
- b) Customer Relationship Management and sales cycle.
- c) Relationship value Management in Mass markets.
- d) Steps in 'Retail Site selection'.
- e) New trends in 'Retail logistics'.
- f) Retail supply chain Management.

Total No. of Questions : 5]

P2497

[4664] - 32

M.Com. (Semester - II)

ADVANCED MARKETING

Customer Relationship Management and Retailing

(2008 Pattern) (Paper - III) (Group - H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

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प्रश्न 1) 'ग्राहक संबंध व्यवस्थापन' म्हणजे काय? ग्राहक संबंध व्यवस्थापनामध्ये निर्माण होणाऱ्या अडचणी स्पष्ट करा.

किंवा

'ग्राहक संबंध व्यवस्थापनाची उत्क्रांती' यावर टीप लिहा. आणि भारतातील ग्राहक संबंध व्यवस्थापनाचे महत्व सांगा.

प्रश्न 2) 'संबंध विपणन' संकल्पना स्पष्ट करा. संबंध व्यवस्थापन आणि विपणन धोरण यांच्यातील संबंध स्पष्ट करा.

किंवा

ग्राहक (खरेदीदार) – विक्रेता सहसंबंध म्हणजे काय? त्याची कारणे सांगा.

प्रश्न 3) 'इंटरनेट विपणन' संज्ञा द्या इंटरनेट ग्राहकाच्या वर्तणुकीत कश्याप्रकारे बदल करते?

किंवा

'माहिती तंत्रज्ञान' (IT) म्हणजे काय? इमारत बांधणी संवर्धन व लाभदायता वाढविण्यासाठी माहिती तंत्रज्ञानाची भूमिका स्पष्ट करा.



प्रश्न 4) 'मालसाठा रचनेचे' विविध प्रकार स्पष्ट करा. मालसाठा रचनेच्या (स्टोअर) प्रकाराचे फायदे आणि तोटे लिहा.

किंवा

'किरकोळ विक्री' संज्ञा सांगा. किरकोळ विक्रीचे विविध प्रकार उदाहरणासह स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा: (कोणत्याही चार)

- अ) वेब साईटची विविधता
- ब) ग्राहक संबंध व्यवस्थापन आणि विक्री चक्र
- क) व्यावसायिक बाजारपेठेतील संबंध मूल्य व्यवस्थापन
- ड) 'किरकोळ विक्री स्थान निश्चिती' प्रक्रीयेतील टप्पे.
- इ) 'किरकोळ विक्री कार्यपद्धती' मधील नवीन विचार प्रवाह
- फ) किरकोळ पुरवठा साखळी व्यवस्थापन



Total No. of Questions : 6]

SEAT No. :

**P2498**

[Total No. of Pages : 5

**[4664]-33**

**M.Com. (Semester - II)**

**ADVANCED ACCOUNTING AND TAXATION**

**Business Tax Assessment and Planning**

**(2008 Pattern) (Paper - IV) (Group - A)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Write short notes : (Any Four)

**[16]**

- a) Powers of Central Board of Direct Taxes.
- b) Return of Income
- c) Types of Assessment
- d) Concept of Tax evasion
- e) Assessment of Local Authority
- f) Taxable services

**Q2)** Answer any two of the following :

**[14]**

- a) What are the merits and demerits of VAT.
- b) Explain Procedure of Registration under service Tax.
- c) Explain the Tax planning in relation to business.
- d) Explain the briefly the provision of section 80P.

**P.T.O.**

**Q3)** Ram, Sham and Tukaram are the partners in a firm sharing profit and losses in proportion of 2/4, 1/4 and 1/4 respectively. Ram and Sham are the working partners. Following is their profit and loss account for the year ending 31-3-2014. [20]

Particulars	Rs.	Particular	Rs.
To Salary to Staff	19,20,000	By Gross Profit	29,01,000
To Rent	2,00,000	By Interest on Govt. Securities	2,00,000
To printing and stationery	80,000	By Miscellaneous Income	1,00,000
To general expenses	30,000	By Net Loss	
To Income Tax	50,000	Ram 35,500	
To Donations	80,000	Shyam 17,750	71,000
To Remuneration to Partners :		Tukaram 17,750	
Ram 3,00,000			
Shyam 2,00,000	7,50,000		
Tukaram 2,50,000			
To Interest on Capital : (@15% p.a.)			
Ram 35,000			
Shyam 56,000	1,40,000		
Tukaram 49,000			
To Depreciation	22,000		
	32,72,000		32,72,000

Other Particulars :

- Donations are paid to unregistered political parties.
- General expenses include Rs. 2,000 being the amount spent for the purpose of saving the business reputation.
- Depreciation allowable as per Income Tax Rule is Rs. 25,000.
- Salary to staff includes Rs. 10,000 being salary paid to Mr. Sidharth who is a son of Shyam and who is B.Com graduate.

Compute the total income of firm for the Assessment Year 2014-15.

**Q4)** Kisna Jewellers (P) Ltd. Saras Bagh, Pune, furnishes the following details of its assets and liabilities on 31 March 2014. **[10]**

- |  |               |
|--|---------------|
| a) Jewellery sets made of gold, silver, diamonds platinum and other precious metals (stock in trade) | Rs. 80,00,000 |
| b) Stock of gold and silver  | Rs. 30,00,000 |
| c) Purchase of Land for factory on 1, January 2012   | Rs. 8,00,000  |
| d) Motor Cars  | Rs. 10,00,000 |
| e) Shop-cum-showroom and office  | Rs. 20,00,000 |
| f) Residential bungalow at Pune  | Rs. 30,00,000 |
| g) Loan taken by the company for purchasing gold, silver, diamond, etc.                              | Rs. 15,00,000 |
| h) Bonds of Public sector companies  | Rs. 20,000    |
| i) Cash in hand as per cash book   | Rs. 1,00,000  |
- Compute its net wealth and Wealth Tax liability for the assessment year 2014-15

**Q5)** For the assessment year 2014-15, The Bhimashankar co-operative society derives total Income from the following sources. **[20]**

- |  |              |
|--|--------------|
| a) Income from Letting of godowns                            | Rs. 50,000   |
| b) Income from other Business                                | Rs. 1,60,000 |
| c) Income from Processing with the aid of power.             | Rs. 2,10,000 |
| d) Income from collective disposal of labour of its members. | Rs.75,000    |
| e) Interest from other co-operative society                  | Rs. 1,50,000 |
| f) Dividend from other co-operative society                  | Rs. 70,000   |
| g) Income from House property                                | Rs. 1,90,000 |

Find out Tax liability and Taxable Income of Bhimashankar co-operative society.

**Q6)** Shital Ltd. engaged in diversified activities, earned a net profit Rs. 14,25,000 after debit and credit of the following items to its profit and Loss Account for the year ending on March 31, 2014.

<u>Items debited to Profit and Loss Account</u>	Rs.
Expenses on Industrial unit exempt under section 10A	2,50,000
Provision for loss of subsidiary	70,000
Provision for Sales Tax demand (paid before due date)	75,000
Provision for wealth Tax demand	90,000
Provision for Income Tax demand	1,05,000
Expenses on Purchase/sale of equity share	15,000
Depreciation	3,60,000
Interest on deposit credited to buyers on March -31, 2014 for advance received from them on which T.D.S was deposited on July 31, 2014	90,000
<u>Items credited to Profit and Loss account</u>	
Income on industrial unit exempt under section 10 A	3,10,000
Long term capital Gain on sale of equity	
Share on which security transaction tax was paid	3,60,000
Income from unit of UTI	75,000
Profit from 100% EOU under section 10B	60,000

The company provides the following additional information

- a) Depreciation includes Rs. 1,50,000 on account of revaluation of fixed assets.
- b) Depreciation allowable as per Income Tax Rules is Rs. 2,80,000.
- c) Brought forward business loss/unabsorbed depreciation

Financial year	Amount as per book		Amount as per Income Tax	
	Loss Rs.	Depreciation Rs.	Loss Rs.	Depreciation Rs.
2005-06	2,50,000	3,00,000	2,00,000	2,50,000
2010-11	Nil	2,70,000	1,00,000	1,80,000
2011-12	3,50,000	3,15,000	1,20,000	2,10,000

You are required to compute the total Income of the company for the assessment year 2014-15. [20]

❧❧❧❧

Total No. of Questions : 5]

SEAT No. :

P2499

[Total No. of Pages : 3

[4664]-34

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Cost Control and Cost System

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

Time : 3 Hours]

[Max. Marks : 100

*Instructions to the candidates:*

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

**Q1) A) Fill in the blanks:**

**[5]**

- i) Value analysis is an effective tool for \_\_\_\_\_.
- ii) Break Even Sales are 1000 units, Fixed Cost ₹. 2000, Contribution per unit is ₹ \_\_\_\_\_.
- iii) Key factor is taken into consideration to judge the \_\_\_\_\_ of different products whenever there is any shortage.
- iv) \_\_\_\_\_ of a product or service refers to the assignment of a selling price to a product on service provided by a firm.
- v) In Activity Based Costing \_\_\_\_\_ is an item for which cost measurement is required.

**B) State whether the following statements are True or False.**

**[5]**

- i) Cost reduction is a planned positive approach to reduce expenditure.
- ii) Activity Based costing System helps companies to better price their product.
- iii) Absorption costing is more suitable for decision-making than marginal costing.
- iv) Cost Centre refers to a section of business to which costs can be charged.
- v) When break-even point is reached, after that contribution on additional is equal to profit.

**P.T.O.**

**Q2)** What do you mean by Value Analysis? Discuss the Techniques of Value Analysis? **[20]**

OR

Explain the nature and scope of cost Reduction.

**Q3)** Write short notes (any four) : **[20]**

- a) Value Engineering.
- b) Activity Based Costing.
- c) Creating Cost Centre & Cost Code.
- d) Features of differential Costing.
- e) Objectives of pricing Policy.

**Q4)** The following are obtained from the records of a factory : **[25]**

	₹.
Sales (4000 Units @ ₹. 25 each).	1,00,000
Variable Cost	72,000
Fixed Cost	16,800

Calculate:

- i) P/V Ratio
- ii) BEP in Sales & Units.
- iii) Margin of Safety.
- iv) What additional Units should be obtained in the same amount of profit if the selling price is reduced to ₹. 20.

**Q5)** Indian plastics make plastic buckets. An analysis of their accounting reveals: **[25]**

Variable Cost per bucket	₹. 20
Fixed Cost	₹. 50,000 p.a.
Capacity	2,000 buckets p.a.
Selling price per bucket	₹. 70



- Required: i) Find the Break-Even point.
- ii) Find the number of buckets to be sold to get a profit of ₹. 30,000.
- iii) If the Co. Can manufacture 600 buckets more per year with an additional fixed cost of ₹. 2,000, What should be the selling price to maintain the profit per bucket as at above?

OR

XYZ Co. Ltd. is a manufacturer & has planned its level of production at 50% of its plant Capacity of 60,000 Units. At 50% of the Capacity its expenses are as follows.

	₹.
Direct Labour	22,320
Direct Material	16,560
Variable & mfg. G × P	7,920
Total fixed G × P	12,000

The domestic selling price is ₹. 2 per Unit. Now, the Co. receives a trade enquiry from abroad (foreign) for 12,000 Units at a price of ₹. 1.45 per Unit. If you were the manufacturer, would you accept or reject the offer? Support your statement with suitable cost & profit details.



Total No. of Questions : 5]

SEAT No. :

P2500

[Total No. of Pages : 4

[4664]- 35

**M.Com. (Semester - II)**

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment Analysis (Paper - IV)**

**(2008 Pattern) (Group - C)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** "Private and public sector both contributed for Industrial Growth in India".  
Comment. **[20]**

OR

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

**Q2)** What is Financial Environment of Business? Explain the role of Banking Financial Institutions in India. **[20]**

OR

- a) Explain the role 'Capital market' in Financial Environment of Business. **[10]**
- b) Explain the role of "Cooperative Banks in India" in financial Environment of Business. **[10]**

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

OR

What is Unemployment? Explain the reasons of unemployment. Suggest remedies to reduce unemployment

**P.T.O.**

**Q4)** Define Global Environment. Explain the impact of cultural and demographic environment on world trade. [20]

OR

a) "Inflation adversely affects on Growth of Business". Comment. [10]

b) State the need of study of Global Environment [10]

**Q5)** Write Notes (any two) : [20]

a) Importance of foreign Investment

b) Regional Imbalance

c) Indian money market

d) Impact of poverty on growth of business



Total No. of Questions : 5]

P2500

[4664] - 35

M.Com. (Semester - II)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment Analysis (Paper - IV)**

**(2008 Pattern) (Group - C)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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

किंवा

लघु आणि कुटीर उद्योगांचे महत्त्व विशद करा. लघु आणि कुटीर उद्योगांना भेडसावणाऱ्या समस्या स्पष्ट करून त्यावरील उपाययोजना विशद करा.

प्रश्न 2) व्यवसायाचे वित्तीय पर्यावरण म्हणजे काय? भारतातील बँकींग वित्तीय संस्थांची भूमिका स्पष्ट करा. [20]

किंवा

अ) व्यवसायाच्या वित्तीय पर्यावरणात भांडवल बाजाराची भूमिका स्पष्ट करा. [10]

ब) व्यवसायाच्या वित्तीय पर्यावरणात भारतातील सहकारी बँकाची भूमिका स्पष्ट करा. [10]

प्रश्न 3) पर्यावरण विश्लेषणाच्या विविध पद्धती सांगून त्यांच्या मर्यादा स्पष्ट करा. [20]

किंवा

‘बेरोजगारी’ म्हणजे काय? बेरोजगारीची कारणे सांगून बेरोजगारी कमी करण्याचे उपाय सूचवा.

प्रश्न 4) जागतिक पर्यावरणाची व्याख्या द्या. सांस्कृतिक आणि लोकसंख्या विषयक पर्यावरणाचा जागतिक व्यापारावर होणारा परीणाम स्पष्ट करा. [20]

किंवा

अ) चलनवाढ व्यवसायाच्या वाढीवर विपरीत परीणाम करते-चर्चा करा. [10]

ब) जागतिक पर्यावरणाच्या अभ्यासाची गरज विशद करा. [10]

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

अ) विदेशी गुंतवणूकीचे महत्व

ब) प्रादेशिक असमतोल (विषमता)

क) भारतीय नाणेबाजार

ड) व्यवसायाच्या वाढीवर गरीबीचा पडणारा प्रभाव.



Total No. of Questions : 5]

SEAT No. :

P2501

[Total No. of Pages : 4

[4664] - 36

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

**BUSINESS ADMINISTRATION (Paper - IV)**

**Financial Policies and Practices**

**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** What do you mean by Foreign Exchange Market? Explain the various types of Foreign Exchange Rates. **[20]**

OR

Explain in detail the features of World Monetary System.

**Q2)** What is Lease Financing? Explain the types of Lease Financing. **[20]**

OR

What is Venture Capital? Explain in detail note on development of Venture Capital in India.

**Q3)** Define the term Dividend? What are the variables influencing Dividend Policy? **[20]**

OR

What do you mean by Dividend? Explain the various types of Dividend Policy.

**P.T.O.**

**Q4)** What is Amalgamation? What are the conditions to be fulfilled for Amalgamation of Company **[20]**

OR

What is Financial Planning? What are the important characteristics of Financial Planning

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

- a) Retention of earnings.
- b) Proforma Income Statement.
- c) Deep Discount Bonds.
- d) Commercial Papers.

Total No. of Questions : 5]

P2501

[4664] - 36

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

BUSINESS ADMINISTRATION (Paper - IV)

Financial Policies and Practices

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) परकीय बाजार विनिमय म्हणजे काय? परकीय विनिमय दराचे विविध प्रकार स्पष्ट करा. [20]

किंवा

जागतिक नाणक प्रणालीचे वैशिष्ट्ये सविस्तर स्पष्ट करा.

प्रश्न 2) वित्तीय भाडेपट्टा म्हणजे काय? वित्तीय भाडेपट्ट्याचे प्रकार स्पष्ट करा. [20]

किंवा

साहस भांडवल म्हणजे काय? भारतातील साहस भांडवलाचा विकास यावर सविस्तर टीप लिहा.

प्रश्न 3) लाभांश या संज्ञेची व्याख्या लिहा. लाभांश धोरणावर प्रभाव करणारे घटक कोणते? [20]

किंवा

लाभांश म्हणजे काय? लाभांश धोरणाचे विविध प्रकार स्पष्ट करा.



प्रश्न 4) एकत्रीकरण म्हणजे काय? कंपनीच्या एकत्रीकरणासाठी कोणत्या अटींची पूर्तता करणे आवश्यक आहे? [20]

किंवा

वित्तीय नियोजन म्हणजे काय? वित्तीय नियोजनाचे महत्त्वाची वैशिष्ट्ये कोणते?

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

- अ) अर्जित मिळकत.
- ब) उत्पन्न विवरणपत्रकाची नमुने.
- क) दीर्घ सूट कर्जरोखे.
- ड) वाणिज्य पत्रे.



Total No. of Questions : 5]

SEAT No. :

P2502

[Total No. of Pages : 4

[4664] - 37

**M.Com. (Semester - II)**

**COMMERCIAL LAWS AND PRACTICES (Group - E)**

**Laws Relating to Copyrights and Designs (Paper - IV)**

**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** Explain the need of Copyright Society. State the function and rights of Copyright Society

OR

What is meant by Copyright? Explain the procedure of Application for registration of Copyright.

**Q2)** What is a “Design”? Which Designs are Registrable under the Designs Act,2000? State the rights of the proprietor of registered design

OR

Define the term “New Plant Variety” Describe the rights of farmer under the protection of plant Varieties and Farmers’ Rights Act, 2001. Also explain the rights of communities.

**Q3)** State the provision of Layout Design Act, 2000 with reference to Piracy of registered Design and its remedies.

OR

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

**P.T.O.**

**Q4)** Answer the following questions in brief. (Any two)

- a) What are the Prohibitable Layout design under Layout Designs Act,2000?
- b) Write a note on “The Plant Varieties and Farmers’ Rights Protection Authority”
- c) State the rights conferred by the registration of ‘Geographical Indication’.
- d) Explain “Certificate of Validity” under the Geographical Indications of Goods (Registration and protection) Act - 1999.

**Q5)** Short Notes (Any four)

- a) Subject matters of Copyright.
- b) Industrial design.
- c) Plant Varieties Protection Appellate Tribunal.
- d) Offences under the copyright.
- e) Revocation and Cancellation of Certificate under Plant Varieties and Farmers’ right Act, 2001.
- f) Powers of central government as per the Geographical Indications of Goods (Registration and Protection) Act, 1999.



Total No. of Questions : 5]

P2502

[4664] - 37

M.Com. (Semester - II)

COMMERCIAL LAWS AND PRACTICES (Group - E)

Laws Relating to Copyrights and Designs (Paper - IV)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) मुद्रणाधिकार संस्थेची गरज स्पष्ट करा. मुद्रणाधिकार संस्थेची कार्ये आणि हक्क सांगा.

किंवा

मुद्रणाधिकार म्हणजे काय? मुद्रणाधिकारासाठी नोंदणी करण्याच्या पद्धतीचे वर्णन करा.

प्रश्न 2) आराखडा म्हणजे काय? आराखडा कायदा 2000 अंतर्गत कोणत्या आराखड्याची नोंदणी करता येते? नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.

किंवा

‘रोपांचा नवीन नमूना’ म्हणजे काय? रोपांचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा 2001 अंतर्गत शेतकऱ्यांच्या हक्काचे वर्णन करा. या संदर्भातील समाजाचे हक्क स्पष्ट करा.

प्रश्न 3) नोंदणी केलेल्या रूपरेषा – आराखड्याच्या उल्लंघनासंदर्भात (चाचेगिरी) आराखडा कायदा, 2000 मधील तरतुदी स्पष्ट करा. व त्यावरील उपाय सांगा.

किंवा

रूपरेषा – आराखडा अपीलीय मंडळाची रचना सांगा. अपीलीय मंडळाचे अध्यक्ष म्हणून नेमणूक होण्यासाठी कोणती पात्रता लागते? अपीलीय मंडळाची कार्यपद्धती आणि अधिकारांचे वर्णन करा.

प्रश्न 4) खालील प्रश्नांची थोडक्यात उत्तरे द्या (कोणतेही दोन)

- अ) रूपरेषा आराखडा कायदा, 2000 अंतर्गत घेणारे प्रतिबंधात्मक रूपरेषा आराखडे कोण कोणते आहेत ते सांगा.
- ब) 'रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण अधिकारिता' यावर टिप द्या.
- क) भौगोलिक चिन्हाच्या नोंदनीमुळे मिळणारे हक्क सांगा.
- ड) मालाचे भौगोलिक चिन्ह कायदा, 1999 अंतर्गत वैधता प्रमाण पत्राची माहिती सांगा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

- अ) मुद्रणाधिकाराचे प्रतिपाद्य विषय.
- ब) औद्योगिक आराखडा
- क) रोपे नमुने संरक्षण अपीलीय न्यायाधिकरण.
- ड) मुद्रणाधिकार कायद्या अंतर्गत अपराध
- इ) रोपेनमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार प्रमाणपत्राची नोंद रद्द करणे व परत घेणे.
- फ) मालाचे भौगोलिक चिन्ह कायदा, 1999 नुसार केंद्र सरकारचे अधिकार



Total No. of Questions : 5]

SEAT No. :

P2503

[Total No. of Pages : 4

[4664] - 38

**M.Com. (Semester - II)**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Management of Co-operative Business**

**(2008 Pattern) (Group - F) (Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** What criteria are used for appraising the performance of Co-operative Business?

OR

Explain the problems of economic and commercial viability of Co-operative institutions.

**Q2)** Evaluate the business policies and practices of Credit Co-operatives.

OR

What business policies and practices are followed by the District Central Co-operative Banks?

**Q3)** Evaluate the progress and problems of Co-operative Housing Societies.

OR

What factors contributed to the success of Shetkari Sahakari Sangh, kolhapur?

**P.T.O.**

**Q4)** Write the success story of any one of the following.

- a) Pravara Co-operative Institutions, Pravaranagar.
- b) Anand Dairy Co-operative, Gujrat.

**Q5)** Write short notes (any two) :

- a) Industrial relations in Co-operative business.
- b) Role of Co-operative department.
- c) Problems of Sugar Co-operative industries.
- d) Problems of dairy Co-operatives.



Total No. of Questions : 5]

P2503

[4664] - 38

M.Com. (Semester - II)

CO-OPERATION AND RURAL DEVELOPMENT

Management of Co-operative Business

(2008 Pattern) (Group - F) (Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) सहकारी व्यवसायांच्या कामगिरीचे मूल्यमापन करण्यासाठी कोणते निकष वापरण्यात येतात ?

किंवा

सहकारी संस्थांच्या आर्थिक व व्यवसायीन स्थिरतेसंबंधीच्या समस्या स्पष्ट करा.

प्रश्न 2) पतपुरवठा सहकारी संस्थांची व्यवसाय धोरणे आणि पद्धतींचे मूल्यमापन करा.

किंवा

जिल्हा मध्यवर्ती सहकारी बँका कोणती व्यवसाय धोरणे आणि पद्धती वापरतात ?

प्रश्न 3) सहकारी गृह निर्माण संस्थांची प्रगती आणि समस्यांचे मूल्यमापन करा.

किंवा

शेतकरी सहकारी संघाच्या (कोल्हापूर) विकासामध्ये कोणत्या घटकांचे योगदान आहे ?



प्रश्न 4) खालीलपैकी कोणत्याही एकाची यंशोगाथा लिहा.

अ) प्रवश सहकारी उद्योगसमूह प्रवरानगर.

ब) आनंद दुग्ध सहकारी संस्था, गुजरात

प्रश्न 5) थोडक्यात टीपा लिहा (कोणत्याही दोन)

अ) सहकारी व्यवसायांमधील औद्योगिक संबंध

ब) सहकारी खात्याची भूमिका

क) सहकारी साखर कारखान्यांच्या समस्या

ड) दुग्ध सहकारी संस्थांच्या समस्या



Total No. of Questions : 5]

SEAT No. :

P2504

[Total No. of Pages : 4

[4664] - 39

**M.Com. (Semester - II)**

**ADVANCED BANKING AND FINANCE**

**Monetary Policy**

**(2008 Pattern) (Paper - IV) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** What is Monetary Management? Explain the objectives of Monetary policy.

OR

Define and explain monetary aggregates and liquidity aggregates used by Reserve Bank of India.

**Q2)** Explain the mechanism and effectiveness of Open Market Operations and Variable Reserve Ratio as instruments of monetary policy.

OR

Critically review monetary policy of Reserve Bank of India during last five years.

**Q3)** Explain the following :

- a) Margin requirement and credit rationing
- b) High powered money

OR

- a) Why is pre-shipment credit required?
- b) Explain the role of Reserve Bank of India in promoting exports.

**P.T.O.**

**Q4)** Explain the developmental and promotional role of Reserve Bank of India.

OR

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

**Q4)** Write notes: (any two)

- a) Regional Rural Banks
- b) Reserve Bank of India
- c) Bank Rate Policy
- d) Moral Suasion and Direct action



Total No. of Questions : 5]

P2504

[4664] - 39

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy

(2008 Pattern) (Paper - IV) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) चलन विषयक व्यवस्थापन म्हणजे काय? चलनविषयक धोरणाची उद्दिष्टे स्पष्ट करा.

किंवा

भारतीय रिझर्व्ह बँकेच्या पैशाचा पुरवठा व रोखता सरासरीची व्याख्या द्या व स्पष्ट करा.

प्रश्न 2) चलन विषयक धोरणाचे साधन म्हणून खुल्या बाजारातील रोख्यांची खरेदी – विक्री व बदलते राखीव निधीचे कार्य व परिणामकारकतेची चर्चा करा.

किंवा

भारतीय रिझर्व्ह बँकेच्या गेल्या पाच वर्षातील चलनविषयक धोरणाचे टिकात्मक परिक्षण करा.

प्रश्न 3) खालील स्पष्ट करा:

- अ) कर्जाचा गाळा व कर्ज नियंत्रण (Rationing)  
ब) उच्च शक्ती पैसा

किंवा

- अ) प्रि-शिपमेंट कर्ज का आवश्यक असते ?  
ब) भारतीय रिझर्व्ह बँकेची निर्यात वाढीमधील भूमिकेची चर्चा करा.

प्रश्न 4) भारतीय रिझर्व्ह बँकेची विकासात्मक व उत्तेजनात्मक भूमिका स्पष्ट करा.

किंवा

औद्योगिक वित्तपुरवठ्यातील रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

प्रश्न 5) टिपा लिहा: (कोणत्याही दोन)

- अ) प्रादेशिक ग्रामीण बँका  
ब) भारतीय रिझर्व्ह बँक  
क) बँक दर धोरण  
ड) नैतिक समजावणी व प्रत्यक्ष कारवाई



Total No. of Questions : 6]

SEAT No. :

P2473

[Total No. of Pages : 4

[4664] - 4

M.Com. (Semester - I)

ADVANCED COST ACCOUNTING & COST SYSTEMS

Advanced Cost Accounting

(2008 Pattern) (Paper - I) (Group - B)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

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

- i) \_\_\_\_\_, is the allotment of proportion of items of cost to cost centres or cost units.
- ii) \_\_\_\_\_ overheads are the expenses incurred in respect of getting orders for & promoting sales of the commodity.
- iii) \_\_\_\_\_ costing method is more suitable for fabrication works.
- iv) Cost plus contracts are undertaken for production of \_\_\_\_\_ products.
- v) By-products remain in stock of valued at \_\_\_\_\_ value for Balance Sheet Purpose.

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

- i) The difference between value of work certified & cost of work certified is known as notional profit.
- ii) Process costing represents one extreme of product costing.
- iii) The waste is a material residue from certain manufacturing operations that has relatively minor scrap value.

**P.T.O.**

- iv) Cost per unit remains same in case of abnormal loss or abnormal gain.
- v) Generally normal loss is unavoidable.

**Q2)** What are the different stock levels? How they are fixed? **[20]**

OR

What do you understand by product life cycle costing? Enumerate the features & benefits of life cycle costing.

**Q3)** Write short notes on (any two): **[20]**

- a) Job evaluation.
- b) Inventory control.
- c) Behaviourwise classification of overheads.
- d) Methods of remuneration.

**Q4)** Roopa builders was engaged on two contracts A & B during the year 2012-13. The following particulars are available on 31<sup>st</sup> March 2013 in respect of Contract A. **[20]**

	Rs.
Contract Price	6,00,000
Materials issued to contract	1,60,000
Materials returned to stores	4,000
Materials transferred to contract B	9000
Materials on site on 31 <sup>st</sup> March 13	22,000
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 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 <sup>st</sup> March 13	65,000
Cash received from contractee	3,78,000

Prepare contract A account and extract of Balance Sheet showing necessary information as on 31<sup>st</sup> Dec. 13.

**Q5)** The EC chemicals Ltd. manufacture and sell their chemical product by consecutive processes. The products of these processes are dealt with as follows: **[15]**

Particulars	Process 1	Process 2	Process 3
Transferred to next process %	$66\frac{2}{3}$	60	—
Transferred to warehouse for sale %	$33\frac{1}{3}$	40	100
Raw materials tons	1400	160	1260
Raw materials rate per tons Rs.	10	16	17
Wages & other expenses Rs.	5152	3140	8928



In each process 4% of the total weight put in is lost and 6% is scrap which from Process 1 realises Rs. 3 per ton, from Process 2 at Rs. 5 per ton and from Process 3 at Rs. 6 per ton.

Prepare Process Cost Account showing cost per ton of each process.

**Q6)** In XYZ Ltd. there are 2 production departments 'A' & 'B' and 2 service departments 'C' & 'D'. 'C' provides services to 'A' & 'B' in the ratio 2 : 3 whereas 'D' provides services to 'A' & 'B' in the ratio 6 : 1 the other expenses are as follows: **[15]**

	Rs.
Rent, rates & taxes	40,000
Insurance	15,000
Electricity	5,000
Motive power	20,000
Depreciation	2,00,000
Amenities to staff	13,000

Additional Information

		Prod. Dept		Service Dept	
		A	B	C	D
Assets value	'000'Rs.	1000	500	400	100
Floor Area	Sq. ft.	8000	6000	4000	2000
No. of light points	No.	40	30	15	15
H.B. of machines	H.P.	800	500	400	300
No. of workers	No.	75	50	50	25
Direct wages	Rs.	2200	1400	1000	875

Prepare a statement showing distribution of overhead costs & also find out the total overhead costs of each production dept.



Total No. of Questions : 5]

SEAT No. :

**P2505**

[Total No. of Pages : 4

**[4664] - 40**

**M.Com. (Semester - II)**

**ADVANCED MARKETING (Paper - IV)**

**Services Marketing**

**(2008 Pattern) (Group - H)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

- 1) *All questions are compulsory.*
- 2) *Each question carries 20 marks.*

**Q1)** Explain the term 'Service'. Discuss those features of 'Services' as it is distinct from 'Goods'.

OR

'After Sales Service is the backbone of Consumer Durable Marketing'. Discuss the statement with the help of hypothetical example of any Consumer Durable Industry.

**Q2)** What is meant by the term 'Personal Selling'? Distinguish between 'Advertising' and 'Personal Selling'.

OR

What is meant by the term 'Training & Development'? Discuss the importance of Training and Development of marketing staff.

**Q3)** 'Complaint from the unsatisfied customer is an opportunity for improvement.' Discuss the implications of the statement and explain with suitable examples the various alternative solutions to address the customer complaints.

OR

What is meant by the term 'Service Market Segmentation'? Explain the market segmentation of any service.

**P.T.O.**

**Q4)** 'Services are not independent of manufacturing' Do you agree? Identify the services which are dependent on manufacturing sector and those which are not.

OR

Explain the role of Information Technology Network in development of On Line Marketing Services.

**Q5)** Write short notes : (Any Four)

- a) Services offered by NGOs.
- b) Financial Services.
- c) Service Life Cycle.
- d) Measurement of performance in Service Industry.
- e) Positioning of Service.
- f) Pricing of Services.



P2505

[4664] - 40

**M.Com. (Semester - II)**  
**ADVANCED MARKETING (Paper - IV)**  
**Services Marketing**  
**(2008 Pattern) (Group - H)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) प्रत्येक प्रश्नास 20 गुण आहेत

प्रश्न 1) 'सेवा' ही संज्ञा स्पष्ट करा. वस्तुंच्या वैशिष्ट्यापासून भिन्न असलेल्या सेवांच्या वैशिष्ट्यांची चर्चा करा.

किंवा

'विक्री पश्चात सेवा हा दिर्घोपयोगी सेवा विपणनाचा कणा आहे'. या विधानाची उदाहरणादाखल चर्चा करा.

प्रश्न 2) वैयक्तिक विक्री सेवा म्हणजे काय? जाहिरात व वैयक्तिक विक्री यातील फरक सांगा.

किंवा

प्रशिक्षण व विकास म्हणजे काय? प्रशिक्षण व विकास याचे विपणन कर्मचाऱ्यांच्या दृष्टिकोनातून असणारे महत्त्व यावर चर्चा करा.

प्रश्न 3) 'असमाधानी ग्राहकाकडून येणारी तक्रार ही एक संधी आहे' या विधानातील सत्यता आणि ग्राहकांच्या तक्रारीचे निराकरण करण्यासंदर्भात विविध पर्यायी उपाय उदाहरणासहित स्पष्ट करा.

किंवा

सेवा विपणन विभागणी म्हणजे काय? कोणत्याही एका सेवेची विपणन विभागणी स्पष्ट करा.

प्रश्न 4) 'सेवा या उत्पादनापासून विभक्त नाहीत'. या विधानाशी आपण सहमत आहात काय? उत्पादन क्षेत्रावर आधारित असणाऱ्या व आधारित नसणाऱ्या सेवा स्पष्ट करा.

किंवा

दुरस्थ विपणन सेवेच्या विकासामध्ये माहिती तंत्रज्ञान जालाची भूमिका स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- अ) अशासकीय सेवा संस्थांनी देऊ केलेल्या सेवा
- ब) वित्तीय सेवा
- क) सेवा जीवन चक्र
- ड) सेवा उद्योगातील कामगिरीचे मोजमाप
- इ) सेवांचे स्थान
- फ) सेवांची किंमत



Total No. of Questions : 5]

SEAT No. :

**P2507**

[Total No. of Pages : 4

**[4664] - 42**

**M.Com (Semester - III)**  
**INDUSTRIAL ECONOMICS**  
**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** Explain scope and significance of Industrial Economics.

OR

Discuss sargent Florence, theory of Industrial Location.

**Q2)** Discuss the factors influencing location of industries.

OR

What is industrial productivity? Explain factors affective Industrial Productivity.

**Q3)** What is special Economic zone? Critically examine role and problems of special Economic zone.

OR

Explain need of Balanced Regional Industrial Development.

**Q4)** State and explain role and problems of public sector in India

OR

Explain causes of Regional. Industrial imbalance in India.

**P.T.O.**

**Q5)** Write short notes (Any Two)

- a) Webers theory of location of industries.
- b) Relationship between Industrial Development and Economic Development.
- c) Impact of Industrialization on Employment.
- d) Impact of Industrialization on global warming.



Total No. of Questions : 5]

P2507

[4664] - 42

**M.Com (Semester - III)**  
**INDUSTRIAL ECONOMICS**  
**(2008 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) औद्योगिक अर्थशास्त्राची व्याप्ती आणि महत्व स्पष्ट करा.

किंवा

सार्जन्ट फ्लोरेन्स यांच्या औद्योगिक स्थाणनिश्चिती सिद्धांताची चर्चा करा.

प्रश्न 2) औद्योगिक स्थाणनिश्चितीवर परिणाम करणाऱ्या घटकांची चर्चा करा.

किंवा

औद्योगिक उत्पादकता म्हणजे काय? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 3) विशेष आर्थिक क्षेत्र म्हणजे काय? विशेष आर्थिक क्षेत्राच्या भूमिकेचे आणि समस्यांचे टिकात्मक परिक्षण करा.

किंवा

समतोल प्रादेशिक विकासाची गरज स्पष्ट करा.

प्रश्न 4) भारतातील सार्वजनिक क्षेत्राची भूमिका व समस्या सांगा व स्पष्ट करा.

किंवा

भारतातील प्रादेशिक औद्योगिक असमतोलाची कारणे स्पष्ट करा.



- प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)
- अ) वेबर यांचा औद्योगिक स्थाननिश्चितीचा सिद्धांत
  - ब) औद्योगिक विकास व आर्थिक विकासातील संबंध
  - क) औद्योगिकीकरणाचा रोजगारावरील प्रभाव
  - ड) औद्योगिकीकरणाचा जागतिक तापमान वाढीवरील परिणाम



Total No. of Questions : 5]

SEAT No. :

P2508

[Total No. of Pages : 4

[4664] - 43

M.Com. (Semester - III)

BUSINESS STATISTICS

(2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Attempt any four of the following:

**[20]**

- a) Define the following terms:
  - i) AQL.
  - ii) LTPD.
  - iii) Producers risk.
  - iv) Consumers risk.
  - v) Control limits.
- b) Distinguish between specification limits and tolerance limits.
- c) A random variable X has following probability distribution:

X	0	1	2	3	4	5
P (X = x)	0.1	0.2	0.15	0.22	0.15	0.18

Find mean and variance of X.

**P.T.O.**

- d) Suppose  $X \rightarrow B(n,p)$
- i) If  $E(X) = 7.5$ ,  $\text{Var}(X) = 3.75$ , find  $n$  and  $p$ .
  - ii) If  $E(X) = 9$ ,  $n = 30$ , find  $p$ ,  $\text{Var}(x)$  and  $\text{SD}$  of  $X$ .
- e) For a Poisson distribution  $P(X = 1) = 0.031093$  and  $P(X = 2) = 0.079288$ , find  $P(X = 0)$ ,  $P(X = 3)$  and mean of the distribution.
- f) The following information is collected on two characters:

	Cinegoers	Non-cinegoers
Literate	83	57
Illiterate	45	65

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

**Q2)** Attempt any four of the following:

**[20]**

- a) Define the terms:
  - i) Statistics.
  - ii) Critical region.
  - iii) Type II error.
  - iv) p-value.
  - v) Level of significance.
- b) Explain the concept of acceptance sampling.
- c) Explain the procedure of large sample test for equality of two population proportions.
- d) In order to start new ST bus to a certain remote village it is required to get Rs. 400/- as an average daily fare. The report of 21 days revealed the average collection of Rs. 390/- with standard deviation of Rs. 40/-. Do these data support the demand of people for starting new bus to the village? [given  $t_{20} = 2.086$ ,  $t_{21} = 2.080$ ].

- e) A manufacture of ball-bearings guarantees that 2% of items are defective. A sample of 1000 ball bearings gave 25 defective. Can you say the product meets guarantee? [use  $\alpha = 5\%$ ].
- f) The mean life of sample of 10 electric bulbs was found to be 1456 hours with standard deviation 423 hours. A second sample of 17 bulbs chosen from a different batch showed a mean life of 1280 hours with standard deviation of 398 hours.

Is there a significant difference between the means of two batches? Use 5% level of significance.

(Given  $t_{25} = 2.06$ ,  $t_{26} = 2.056$ ,  $t_{27} = 2.052$ ).

**Q3)** Attempt any four of the following:

**[20]**

- a) Explain the procedure of  $\chi^2$  test for goodness of fit.
- b) Explain working of single sampling plan.
- c) Explain construction of c chart.
- d) Find 4 - yearly centered moving average for the following data on sales:

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

- e) Classify the following random variable as discrete or continuous:
- i) Number of cars passing through bridge during 10 a.m to 11 a.m.
- ii) Life of an electric bulb.
- iii) Number of students present in a class on a day.
- iv) A die is thrown and outcome is noted.
- v) Weight of a student.

f) For the following distribution of discrete random variable X:

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

- i) Find value of k,
- ii)  $P(1 < X \leq 4)$ .
- iii) Find  $P(x > 3)$ .

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

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

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

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

- b) If  $X \rightarrow N(12, 4^2)$ , find
  - i)  $P(X > 10)$ .
  - ii)  $P(X < 15)$ .
  - iii)  $P(10 < X < 15)$ .
  - iv)  $E(Y)$  and  $Var(Y)$ , where  $Y = 2X + 3$ .
- c) What do you mean by time series? Explain different components of time series.

**Q5)** Attempt any two of the following: **[20]**

a) Draw P chart for following data of number of defectives in 10 samples of size 50 each and comment on the result.

8, 6, 5, 7, 2, 5, 3, 8, 4, 4.

b) A health club run a weight loss program on 10 women. Test effectiveness of program at 1% level of significance on the basis of following observations.

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

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

Year	2001	2002	2003	2004	2005
Production	12	20	28	30	40

Also plot the data on the graph and show trend line.



Total No. of Questions : 5]

SEAT No. :

**P2509**

[Total No. of Pages : 4

**[4664] - 44**

**M.Com. (Semester - III)**

**RESEARCH METHODOLOGY FOR BUSINESS**

**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** What is Research Plan or Design? Explain in detail steps in Research Design.

OR

- a) How Computer based information system is used in Research work?
- b) What is Bibliography? Which are the important Bibliographies?

**Q2)** Explain in detail the sources of Government and Non-government Information.

OR

What is Survey? Explain the types, merits and demerits of survey.

**Q3)** What is 'Action Research'? Explain the skills required for Action Research.

OR

Explain in detail the structure of a Research Report.

**Q4)** Explain in detail the research problems in Marketing & Manufacturing areas.

OR

Evaluate Case study as a method of solution provider to business problems and discuss the various types of cases.

**P.T.O.**

**Q5) Write short notes (Any Four)**

- a) Objectives of Business Research.
- b) Sources of information regarding population (Demographic)
- c) Types of Data Bases.
- d) Avoiding plagiarism.
- e) Editing sentences.
- f) Power point presentation.



Total No. of Questions : 5]

P2509

[4664] - 44

M.Com. (Semester - III)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) संशोधन आराखडा म्हणजे काय? संशोधन आराखड्याचे टप्पे/पायऱ्या सविस्तर स्पष्ट करा.

किंवा

- अ) संशोधन कार्यामध्ये संगणकावर आधारित माहिती प्रणालीचा कशा प्रकारे उपयोग केला जातो?
- ब) 'संदर्भसूची' म्हणजे काय? महत्वाच्या संदर्भसूची कोणत्या ते सांगा.

प्रश्न 2) सरकारी व बिगर सरकारी माहितीचे स्रोत सविस्तर स्पष्ट करा.

किंवा

'सर्वेक्षण' म्हणजे काय? सर्वेक्षणाचे प्रकार, फायदे व तोटे स्पष्ट करा.

प्रश्न 3) क्रियात्मक संशोधन म्हणजे काय? क्रियात्मक संशोधनासाठी आवश्यक असणारी कौशल्ये स्पष्ट करा.

किंवा

संशोधन अहवालाचा आराखडा सविस्तर स्पष्ट करा.



प्रश्न 4) विपणन आणि उत्पादन क्षेत्रातील संशोधन समस्या सविस्तर स्पष्ट करा.

किंवा

व्यावसायिक समस्या सोडविण्यासाठी व्यष्टी अध्ययन पद्धती (Case Study) एक पथदर्शक या भूमिकेतून मूल्यमापन करून विविध प्रकारच्या व्यावसायिक समस्यांची चर्चा करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) व्यवसाय संशोधनाची उद्दिष्टे
- ब) लोकसंख्या विषयक माहितीचे स्रोत
- क) डेटा बेसचे प्रकार
- ड) वाङ्मय चौर्य टाळणे
- इ) वाक्य संकलन
- फ) पॉवर पॉइंट सादरीकरण



Total No. of Questions : 5]

SEAT No. :

P2510

[Total No. of Pages : 2

[4664] - 45

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

**ADVANCED AUDITING**

**Advanced Accounting and Taxation**

**(Group - A) (Paper - V) (2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Define “Auditing”. Explain the advantages and limitations of Auditing. [20]

OR

What is Audit Programme? Explain the advantages and disadvantages of Audit Programme.

**Q2)** State the statutory duties of a statutory auditor. [20]

OR

Explain the duties of a auditor with regard to

- a) Proposed Dividend.
- b) Unpaid Dividend.

**Q3)** Explain the provision of Income Tax Act. regarding compulsory tax audit.

[20]

OR

Discuss the special features of audit of Co-operative Society.

**Q4)** Discuss in brief the provisions regarding audit of Government Companies.

[20]

OR

Prepare an ‘audit’ programme of a company doing General Insurance Business.

**P.T.O.**

**Q5) Write notes (Any Two):**

**[20]**

- a) Cost Audit.
- b) Management Audit.
- c) Investigation Under Companies Act 1956.
- d) Importance of accounting standards.



Total No. of Questions : 5]

SEAT No. :

P2511

[Total No. of Pages : 2

[4664] - 46

M.Com. (Semester - III)

ADVANCED COST ACCOUNTING & COST SYSTEM

Cost Audit

(Paper - V)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *Attempt all questions.*
- 2) *Each question carries 20 marks.*

**Q1)** Define the term 'Cost Audit'. Distinguish between Cost Audit and Financial Audit.

OR

'Cost Audit reveals areas indicating poor performance at the operational level in any manufacturing unit'. Discuss the statement and highlight such areas as are revealed by Cost Audit Report prepared as per CARR 2011.

**Q2)** Discuss with suitable examples the concept of Systems Audit. Discuss the objectives and scope of Systems Audit.

OR

Explain the provisions in the Companies Act relating to appointment of Cost Auditor. Also state the disqualifications of Statutory Cost Auditor.

**Q3)** Define the following terms as contained in the Annexure to the Cost Audit Report Rules, 2011:

- a) Capital Employed.
- b) Net Worth.
- c) Profit.
- d) Net Sales.

OR

What is meant by Performance Appraisal Report? Explain the indicative areas to be covered in Performance Appraisal Report.

**P.T.O.**

**Q4)** Explain minimum five observations in the Cost Audit Report which is prepared as per Cost Accounting Report Rules, 2011. You may assume any organisation of your choice.

OR

Write Short Notes (Any Four):

- a) Efficiency Audit.
- b) Capacity Utilisation Data from Cost Audit Report.
- c) Cost Audit Programme.
- d) Limitations of Cost Audit.
- e) Abnormal and Non-recurring items of cost in Cost Audit Report.
- f) Weighted Average Method of Inventory Valuation.

**Q5)** Prepare Reconciliation Statement from the following data:

Particulars	Rs.
Net Loss as per Cost Accounting Data	3,44,800
Net Loss as per Financial Accounting Data	4,32,090
Works overhead under recovered in Cost Accounts	6,240
Depreciation over charged in Cost Accounts	2,600
Administration over recovered in Cost Accounts	3,400
Interest on Investments	17,500
Goodwill written off in financial books	24,900
Income-tax paid	80,600
Stores adjustment credited in financial books	950



Total No. of Questions : 5]

SEAT No. :

P2512

[Total No. of Pages : 4

[4664] - 47

**M.Com (Semester - III)**

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurial Behaviour (Group - C)**

**(2008 Pattern) (Paper - V)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** What do you mean by entrepreneurship? Describe in detail the features of entrepreneurship. **[20]**

OR

- a) State and explain the training methodologies used in entrepreneurship. **[10]**
- b) What are the objectives and importance of entrepreneurship training? **[10]**

**Q2)** Write a note on 'achievement motivation as related to entrepreneurship problems'. **[20]**

OR

Write a note on 'training the trainer'. Also explain the role of trainer - motivator in post training support.

**Q3)** Explain in detail the process of indentifying and assessing business opportunity. **[20]**

OR

- a) Write a note on 'selection of business opportunity'. **[10]**
- b) What is the scope for entrepreneurship in service sector? **[10]**

**P.T.O.**

**Q4)** State and explain the sources of development of achievement motivation.[20]

OR

What is the importance and relevance of business opportunity?

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

- a) Tools and Techniques used in behavioural tests.
- b) Information input.
- c) Importance of trainer - motivator.
- d) New trends in the service sector.



Total No. of Questions : 5]

P2512

[4664] - 47

M.Com (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurial Behaviour (Group - C)

(2008 Pattern) (Paper - V)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) उद्योजकता म्हणजे काय? उद्योजकतेची वैशिष्ट्ये विस्ताराने स्पष्ट करा. [20]

किंवा

- अ) उद्योजकतेमध्ये वापरल्या जाणाऱ्या प्रशिक्षण पद्धती कोणत्या ते सांगून स्पष्ट करा. [10]  
ब) उद्योजकता प्रशिक्षणाची उद्दिष्टे आणि महत्व काय ते सांगा. [10]

प्रश्न 2) 'उद्योजकतेच्या समस्यांशी संबंधित म्हणून सिद्धी प्रेरणा' यावर टीप लिहा. [20]

किंवा

'प्रशिक्षकांचे प्रशिक्षण' यावर टीप लिहा. तसेच, प्रशिक्षण पश्चात साहाय्यात प्रेरक - प्रशिक्षकाची भूमिका स्पष्ट करा.

प्रश्न 3) व्यवसायसंधी शोध आणि मूल्यमापन विस्ताराने स्पष्ट करा. [20]

किंवा

- अ) 'व्यवसाय संधी निवड' यावर टीप लिहा. [10]  
ब) सेवा क्षेत्रात उद्योजकतेला काय वाव आहे ते सांगा. [10]



प्रश्न 4) सिध्दी प्रेरणा विकासाचे स्रोत कोणते ते सांगून स्पष्ट करा. [20]

किंवा

व्यवसाय संधीचे महत्व आणि समर्पकता काय ते सांगा.

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

- अ) वर्तनात्मक चाचण्यात वापरली जाणारी साधने व तंत्रे
- ब) माहिती इनपुट
- क) प्रेरक - प्रशिक्षकाचे महत्व
- ड) सेवा क्षेत्रातील नवीन प्रवाह



Total No. of Questions : 5]

SEAT No. :

**P2513**

[Total No. of Pages : 4

**[4664] - 48**

**M.Com. (Semester - III)**

**BUSINESS ADMINISTRATION (Paper - V)**

**Human Resource Management (Group - D)**

**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** Define concept of Human Resource Management. Describe in detail the functions of Human Resource Management.

OR

Explain the scope and approaches of Human Resource Management.

**Q2)** Explain the steps in selection process of employees.

OR

Define the term 'Manpower Planning'. Explain its objectives in detail.

**Q3)** State the objectives and need of training of employees.

OR

Explain the different training aids used in conducting training programmes.

**Q4)** Explain the various methods of Performance Appraisal System in industries.

OR

Explain the Merit Rating and Promotion Policies in various companies.

**P.T.O.**

**Q5)** Write short notes (Any Four)

- a) Retrenchment of Manpower.
- b) HR Environment.
- c) Evaluation of Training Programmes.
- d) Lay Off.
- e) Contract Labour.
- f) Bench Marking.



Total No. of Questions : 5]

P2513

[4664] - 48

M.Com.(Semester - III)

BUSINESS ADMINISTRATION (Paper - V)

Human Resource Management (Group - D)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) मानवी संसाधन व्यवस्थापनाची व्याख्या सांगा. मानवी संसाधन व्यवस्थापनाची कार्ये सविस्तर लिहा.

किंवा

मानवी संसाधन व्यवस्थापनाची, व्याप्ती व विचार प्रवाह स्पष्ट करा.

प्रश्न 2) कर्मचारी निवड प्रक्रियेतील विविध टप्पे स्पष्ट करा.

किंवा

मनुष्यबळ नियोजनाची व्याख्या सांगा. मनुष्यबळ नियोजनाचे उद्देश सविस्तर स्पष्ट करा.

प्रश्न 3) कर्मचारी प्रशिक्षणाची गरज व उद्देश सांगा.

किंवा

कर्मचारी प्रशिक्षण कार्यक्रमातील विविध साधने स्पष्ट करा.

प्रश्न 4) उद्योग व्यवस्थापनातील विविध कामकाज मुल्यांकनांच्या पद्धती स्पष्ट करा.

किंवा

कंपनी मधील गुण मुल्यांकन व बढती धोरण स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

- अ) कर्मचारी कपात करणे
- ब) मानवी संसाधन पर्यावरण
- क) प्रशिक्षण कार्यक्रम मुल्यमापन
- ड) टाळेबंदी
- इ) कंत्राटी कामगार
- फ) बेन्च मार्किंग



Total No. of Questions : 5]

SEAT No. :

P2514

[Total No. of Pages :4

[4664] - 49

**M. Com.(Part - II) (Semester - III)**  
**COMMERCIAL LAWS AND PRACTICES( Paper -V)**  
**Laws Relating to International Business**  
**(2008 Pattern) (Group -E)**

*Time : 3 Hours]*

*[Maximum Marks :100*

*Instructions to the candidates:*

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

**Q1)** State the modern systems of International Law.

OR

Explain International customs and modern sources of International law.

**Q2)** Explain Rights of Individuals in International law .

OR

Write detailed note on.

- a) The mercantilists version.
- b) Factor proportion theories

**Q3)** Explain in detail the Regulation of foreign direct-Investment in International Trade.

OR

Explain the various Diplomatic modes of conflict Resolution in International Trade.

**P.T.O.**

**Q4)** What are the types of customs relating to International law?

OR

Explain in detail 'Free Trade V/S Protection'

**Q5)** Write short notes (Any Four)

- a) Duties of Individual in International Law.
- b) International Business Environment.
- c) Arbitration.
- d) Ohlin Theory.
- e) Development of International Law.
- f) Classical approach.

Total No. of Questions : 5]

P2514

[4664] - 49

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

COMMERCIAL LAWS AND PRACTICES( Paper -V)

Laws Relating to International Business

(2008 Pattern) (Group -E)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 100

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

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प्रश्न 1) आंतरराष्ट्रीय कायद्याच्या अधुनिक पध्दती विशद करा.

किंवा

आंतरराष्ट्रीय कायद्याच्या संदर्भात आंतरराष्ट्रीय परंपरा आणि आधुनिक मार्ग स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय कायद्या मध्ये व्यक्तिगत अधिकार कोणते ते स्पष्ट करा.

किंवा

सविस्तर टीपा लिहा

अ) व्यापार विषयक आवृत्ती (The mercantilists-version)

ब) फॅक्टर प्रप्रोशन थेअरी

प्रश्न 3) आंतरराष्ट्रीय व्यापारात परकीय प्रत्यक्ष गुंतवणूकीचे (Foreign Direct Investment) नियमन सविस्तर स्पष्ट करा.

किंवा

आंतरराष्ट्रीय कायद्या अंतर्गत कलह निवारण्यासाठीच्या विविध व्युत्करचनात्मक पध्दती स्पष्ट करा.



प्रश्न 4) आंतरराष्ट्रीय कायद्याच्या संदर्भात आंतरराष्ट्रीय परंपरा स्पष्ट करा.  
किंवा  
मुक्त व्यापार विरूद्ध संरक्षण सविस्तर स्पष्ट करा.

प्रश्न 5) टीपा लिहा. (कोणत्याही चार)

- अ) आंतरराष्ट्रीय कायद्यांतर्गत व्यक्तीगत कर्तव्य.
- ब) आंतरराष्ट्रीय व्यावसायिक पर्यावरण.
- क) अर्बिट्रेशन (Arbitration)
- ड) ओहालिन सिध्दांत.
- इ) आंतरराष्ट्रीय कायद्याचा विकास.
- फ) क्लासिकल ॲप्रोच



Total No. of Questions : 5]

SEAT No. :

P2474

[Total No. of Pages : 4

**[4664]-5**  
**M. Com. - I (Semester - I)**  
**BUSINESS PRACTICES AND ENVIRONMENT**  
**Organised Trades and Markets (Paper - I)**  
**(2008 Pattern) (Group - C)**

*Time : 3 Hours ]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1) Critically evaluate role of Securities Exchange Board of India. [20]**

OR

Explain in detail Role, Importance and Development of Service Sector in India.

**Q2) What do you mean by Co - operative Marketing? Explain its objectives and structure. [20]**

OR

Define the term "Business". "The objective of Business is only profit making". Do you agree with the statement? Justify your answer.

**Q3) Explain the term "Produce Exchange". Discuss its organization and management. [20]**

OR

Explain Role and Importance of Food Corporation of India in modern Business.

**P.T.O.**

- Q4)** a) Write note on Multiple Objectives of Business. [10]  
b) Explain the Importance of Organized Commodity Market. [10]

OR

- a) Explain E-Commerce with reference to business practices.  
b) State the role of State Trading Corporation.

**Q5) Short Notes (Any Two) [20]**

- a) Working of Co-Operative marketing.  
b) Stock Exchange in India.  
c) Regulated Market.  
d) Nature of Business.

Total No. of Questions : 5]

P2474

[4664]-5

M. Com. - I (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Organised Trades and Markets (Paper - I)

(2008 Pattern) (Group - C)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) सेबीच्या भूमिकेचे चिकित्सक मूल्यमापन करा.

[20]

किंवा

भारतातील सेवा क्षेत्राची, भूमिका, महत्व आणि विकास विस्ताराने स्पष्ट करा.

प्र.2) सहकारी विपणन म्हणजे काय? त्याची उद्दिष्टे व रचना स्पष्ट करा.

[20]

किंवा

“व्यवसाय” संकल्पनेची व्याख्या द्या. “व्यवसायाचे उद्दिष्टे फक्त नफा मिळविणे आहे.” या विधानाशी तुम्ही सहमत आहात का? तुमच्या उत्तराचे समर्थन द्या.

प्र.3) ‘उत्पादन विनिमय’ ही संकल्पना स्पष्ट करा. त्याचे संघटन आणि व्यवस्थापन यावर चर्चा करा.

[20]

किंवा

आधुनिक व्यवसायातील अन्न महामंडळाची भूमिका आणि महत्व सांगा.

प्र.4) अ) व्यवसायाची बहुविध उदिष्टे यावर टिप द्या. [10]

ब) संघटीत वस्तू बाजाराचे महत्त्व सांगा. [10]

किंवा

अ) व्यवसाय प्रथांच्या संदर्भात ई - कॉमर्स स्पष्ट करा.

ब) राज्य व्यापार महामंडळाची भूमिका स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणत्याही दोन) [20]

अ) सहकारी विपणनाची कार्यपध्दती

ब) भारतातील भाग बाजार.

क) नियंत्रित बाजारपेठा

ड) व्यवसायाचे स्वरूप.

॥॥॥

Total No. of Questions : 5]

SEAT No. :

P2515

[Total No. of Pages :4

[4664] - 50

**M. Com. (Part - II) (Semester - III)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Co-operative Credit System (Paper -V)**  
**(2008 Pattern) (Group -F)**

*Time : 3 Hours]*

*[Maximum Marks :100*

*Instructions to the candidates:*

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

**Q1)** Define the concept of credit. Explain various features of credit.

OR

State the importance of Agricultural credit in Indian Economy.

**Q2)** Explain the structure of credit co-operatives.

OR

Explain the need for the integration of Short Term, Medium Term and Long Term credit.

**Q3)** Examine the role of state co-operative banks in agricultural finance.

OR

Explain the functions of Urban co-operative societies.

**P.T.O.**

**Q4)** Discuss the advantages and disadvantages of salary earners co-operative credit societies.

OR

Explain the performance and problems of Regional Rural Banks.

**Q5)** Write short notes: (Any Two)

- a) Short term and medium term credit.
- b) Primary Agricultural credit societies.
- c) Non Agricultural credit societies.
- d) Need and objectives of Regional Rural banks.

Total No. of Questions : 5]

P2515

[4664] - 50

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System (Paper -V)

(2008 Pattern) (Group -F)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 100

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

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प्रश्न 1) पत या संकल्पनेची व्याख्या द्या. पत या संकल्पनेची विविध वैशिष्ट्ये स्पष्ट करा.

किंवा

भारतीय अर्थव्यवस्थेत कृषि पतपुरवठ्याचे महत्व स्पष्ट करा.

प्रश्न 2) सहकारी पतसंस्थाची संरचना स्पष्ट करा.

किंवा

अल्प मुदत, मध्यम मुदत आणि दीर्घमुदतीच्या पतपुरवठ्याच्या एकात्मिकरणाची गरज स्पष्ट करा.

प्रश्न 3) कृषि वित्तपुरवठ्याच्या संदर्भात राज्य सहकारी बँकांच्या भूमिकेचे परीक्षण करा.

किंवा

नागरी सहकारी पतसंस्थाची कार्ये स्पष्ट करा.

प्रश्न 4) पगारदार नोकरांच्या सहकारी पतसंस्थाच्या फायदे – तोट्यांची चर्चा करा.

किंवा

प्रादेशिक ग्रामीण बँकांची कामगिरी आणि समस्या स्पष्ट करा.



प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

- अ) अल्प मुदत आणि मध्यम मुदतीचा पतपुरवठा
- ब) प्राथमिक कृषि सहकारी पतसंस्था.
- क) बिगर कृषि सहकारी पतसंस्था.
- ड) प्रादेशिक ग्रामीण बँकांची गरज आणि उद्दिष्टे.



Total No. of Questions : 5]

SEAT No. :

P2562

[Total No. of Pages :4

[4664] - 51

M. Com. (Semester - III)

ADVANCED BANKING AND FINANCE

Foreign Exchange

(2008 Pattern) (Paper -V)

*Time : 3 Hours]*

*[Maximum Marks :100*

*Instructions to the candidates:*

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

**Q1)** What are the different types of exchange rate systems? How is the value of the rupee decided under flexible exchange rate system?

OR

What are the tools used by Corporates to minimize the risks linked with Foreign exchange transactions?

**Q2)** What is the Duty Drawback Scheme? How does it benefit the exporter in international trade?

OR

Explain the function and working of a Letter of Credit. What are the different types of letters of credit?

**Q3)** What is the relation between inflation and exchange rate value of the domestic country? Explain the effect.

OR

Explain in detail the structure of the foreign exchange market. Who are the participants in the foreign exchange market?

**P.T.O.**

**Q4)** Explain in detail the provisions of the FEMA Act. What are its benefits over FERA?

OR

What is the meaning of Spot and forward transactions? How does it benefit the trader? Explain with the help of an example.

**Q5)** Write short notes: (Answer Any two)

- a) Pre shipment and Post shipment credit.
- b) Purchasing Power Parity.
- c) Demand for Foreign Exchange.
- d) Managed flexibility.
- \ e) Pegged Exchange rate.

Total No. of Questions : 5]

P2562

**[4664] - 51**  
**M. Com. (Semester - III)**  
**ADVANCED BANKING AND FINANCE**  
**Foreign Exchange**  
**(2008 Pattern) (Paper -V)**  
**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 100

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

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प्रश्न 1) विनिमय दर पध्दतीचे वेगवेगळे प्रकार कोणते? बदलत्या विनिमयदर पध्दतीनुसार रूपयाचे मुल्य कसे निर्धारित केले जाते?

किंवा

विदेश विनिमय व्यवहारांशी निगडित जोखिमा कमी करण्यासाठी व्यवसायीका कडून वापरली जाणारी विविध साधने कोणती?

प्रश्न 2) शुल्क परतावा योजना काय आहे? आंतरराष्ट्रीय व्यापारात निर्यातदाराला ती कशी फायदेशीर ठरते?

किंवा

पतपत्राची कार्ये आणि कार्यपध्दती स्पष्ट करा. पतपत्राचे विविध प्रकार कोणते?

प्रश्न 3) चलन वाढ आणि देशांतर्गत विनिमय दर मुल्य यांच्या मध्ये काय संबंध आहे? त्याचे परिणाम स्पष्ट करा.

किंवा

विदेश विनिमय बाजाराची रचना सविस्तर स्पष्ट करा. विदेश विनिमय बाजारातील सहभागी घटक कोणते?

प्रश्न 4) फेमा कायद्यातील तरतुदी सविस्तर स्पष्ट करा. फेरा कायद्या पेक्षा तो कसा फायदेशीर ठरतो ?

किंवा

हजर आणि वायदा व्यवहार म्हणजे काय ? ते व्यापाऱ्याला कसे फायदेशीर ठरतात ? उदाहरणासह स्पष्ट करा.

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) नौभरण पुर्व आणि नौभरणोत्तर वित्तपुरवठा.
- ब) खरेदी शक्ती समता.
- क) विदेश विनिमयाची मागणी.
- ड) नियंत्रीत लवचिकता.
- इ) बांधणी विनिमयदर.



Total No. of Questions : 5]

SEAT No. :

**P2563**

[Total No. of Pages :4

**[4664] - 52**

**M. Com. (Part - II)(Semester - III)  
ADVANCED MARKETING (Paper - V)  
International Marketing  
(Group - H) (2008 Pattern)**

*Time : 3 Hours]*

*[Maximum Marks :100*

*Instructions to the candidates:*

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

*Q1)* Describe reasons for entry in International Marketing.

OR

Write a detailed explanatory note on 'Import-Export policies'

*Q2)* Define ' International Pricing'. State various factors influencing pricing decision.

OR

Describe various rules for successful exporting.

*Q3)* a) State procedure of obtaining. Export Credit Insurance.

b) Describe exchange facilities provided by R.B.I. and EXIM Bank.

OR

Explain in detail preliminaries for starting Export Business.

***P.T.O.***

**Q4)** Describe objectives and challenges in International Marketing.

OR

Explain support given by Government and semigovernment organisations to exporters.

**Q5)** Write short notes. (Any Four).

- a) Functions of World Trade organisation.
- b) Barriers in International Marketing.
- c) Labelling.
- d) GATT.
- \ e) Export Business.
- f) Opportunities in International Marketing.

Total No. of Questions : 5]

P2563

**[4664] - 52**  
**M. Com. (Part - II) (Semester - III)**  
**ADVANCED MARKETING (Paper - V)**  
**International Marketing**  
**(Group - H)(2008 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 100

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

प्रश्न 1) आंतरराष्ट्रीय विपणनामध्ये प्रवेश करण्याची कारणे विशद करा.

किंवा

‘आयात - निर्यात धोरण’ यावर सविस्तर स्पष्टीकरणात्मक टीप लिहा.

प्रश्न 2) ‘आंतरराष्ट्रीय किंमत’ यांची व्याख्या द्या. किंमत निर्णयावर परिणाम करणारे विविध घटक सांगा.

किंवा

यशस्वी निर्यातीसाठीच्या विविध नियमांचे वर्णन करा.

प्रश्न 3) अ) निर्यात पतविमा मिळविण्याची पध्दती सांगा.

ब) आर.बी.आय. आणि एक्सीम बँकेकडून दिल्या जाणाऱ्या विनिमय सुविधा विशद करा.

किंवा

निर्यात व्यापार सुरू करतेवेळी आवश्यक असणाऱ्या प्रारंभीक बाबी सविस्तर स्पष्ट करा.

प्रश्न 4) आंतरराष्ट्रीय विपणनाची उद्दीष्टे आणि त्यामधील आव्हाने यांचे वर्णन करा.

किंवा

निर्यातदारांना सरकारी व निमसरकारी संस्थाकडून देण्यात येणारे सहाय्य स्पष्ट करा.



- प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)
- अ) जागतिक व्यापार संघटनेची कार्ये
  - ब) आंतरराष्ट्रीय विपणनामधील अडथळे.
  - क) खुणचिट्टी.
  - ड) गॅट (GATT)
  - इ) निर्यात व्यवसाय.
  - फ) आंतरराष्ट्रीय विपणनामधील संधी



Total No. of Questions : 5 ]

SEAT No. :

**P2564**

[Total No. of Pages : 2

**[4664] - 53**

**M.Com. (Semester-III)**

**ADVANCED ACCOUNTING AND TAXATION**

**Specialised Auditing**

**( 2008 Pattern) (Paper - VI) (Group - A)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** What is Internal Audit? Explain nature, scope and purpose of Internal Audit.

OR

Explain the provisions of Income Tax Act regarding compulsory Tax Audit.

**Q2)** Write short notes : (Any Two)

- a) Tax Audit programme
- b) Review of Internal control
- c) Steps in Bank Audit
- d) Audit Report of Banks.

**Q3)** Explain special features of Audit of Co-operative society, specially with reference to Appointment of Auditor and contents of Audit Report based on Provisions of Maharashtra state Co-operative societies Act, 1960 and their Rules, 1961.

OR

**P.T.O.**

Indicate special points to which your attention should be directed in Audit of on Educational Institution.

**Q4)** Describe special features of the Audit of Hospital and Hotel.

OR

State objects of Government Audit and role of comptroller and Auditor General of india (C and AG).

**Q5)** Write short notes : (Any Two)

- a) Audit classification in case of Co-operative society.
- b) Audit of public sector undertaking.
- c) Public Accounts committee.
- d) Audit of Local Bodies.



Total No. of Questions : 5]

SEAT No. :

**P2565**

[Total No. of Pages : 2

**[4664]-54**

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

**ADVANCED COST ACCOUNTING & COST SYSTEMS**

**Management Audit (Paper - VI) (Group - B)**

**(2008 Pattern)**

*Time : 3 Hours ]*

*[Maximum Marks : 100*

*Instructions to the candidates:*

- 1) *All questions carry equal marks.*
- 2) *Attempt all questions.*
- 3) *Use of calculator is allowed.*

**Q1)** 'Management audit begins where financial audit ends'. Explain this statement in light of limitations of financial audit

OR

Bring out the relation between Cost Audit, Management Audit & Financial Audit.

**Q2)** Explain the concept of Corporate Image, and its significance. How is corporate image and management audit are related?

OR

What are the essentials of Management Audit programme ? Explain in detail.

**Q3)** Describe the concept of 'Operational Audit' Explain how would you conduct operation audit of purchase department of a large organisation.

OR

As a management auditor, how would you evaluate the following.

- a) Personnel development.
- b) Research and development.

**P.T.O.**

**Q4)** Write short notes (any four)

- a) Preliminaries of Management Audit.
- b) Corporate culture.
- c) Critical Path Method (CPM).
- d) Social Cost Benefit Analysis.
- e) Corporate service audit.

**Q5)** The time estimates (in weeks) for the activities of a PERT network are given below

Activity	Optimistic time ( $t_0$ )	Most likely time ( $t_m$ )	Pessimistic time ( $t_p$ )
1 - 2	1	1	7
1 - 3	1	4	7
1 - 4	2	2	8
2 - 5	1	1	1
3 - 5	2	5	14
4 - 6	2	5	8
5 - 6	3	6	15

- a) Draw the project network.
- b) Determine the expected project - length
- c) Calculate the variance.



Total No. of Questions : 5]

SEAT No. :

**P2566**

[Total No. of Pages :4

**[4664] - 55**

**M. Com. (Semester - III)**

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern**

**(2008 Pattern) (Group -C) (Paper -VI)**

*Time : 3 Hours]*

*[Maximum Marks :100*

*Instructions to the candidates:*

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

**Q1)** State the meaning of 'Entrepreneurship' State the role of Government in Entrepreneurship Development.

OR

State the problems in Entrepreneurship development in India.

**Q2)** Explain the importance of specialised Institutions in Entrepreneurship Development Programme.

OR

What is 'Entrepreneurship Development' ? Explain the changes in concept of Entrepreneurship Development.

**Q3)** What is 'Project Identification'? State the importance of project Identification in developing new business.

OR

Explain the term 'Project Design'. State the importance of 'Project Design' in developing new business.

**P.T.O.**

**Q4)** What is 'critical path method'? State the importance of critical path method in developing new business.

OR

Explain the important issues in Entrepreneurship development efforts in India.

**Q5)** Write short notes (Any Four)

- a) Project Evaluation Review Technique [PERT]
- b) Project Cost Control.
- c) Project Direction.
- d) Entrepreneurship and Research and Development.
- e) Project co-ordination and control.
- f) Entrepreneurship within organisation.

Total No. of Questions : 5]

P2566

[4664] - 55

M. Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2008 Pattern) (Group -C) (Paper -VI)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 100

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

प्रश्न 1) उद्योजकता अर्थ सांगा. उद्योजकता विकासातील सरकारची भूमिका सांगा.

किंवा

भारतातील उद्योजकता विकासातील समस्या सांगा.

प्रश्न 2) उद्योजकता विकास कार्यक्रमातील विशेष संख्याचे महत्व स्पष्ट करा.

किंवा

‘उद्योजकता विकास’ म्हणजे काय? उद्योजकता विकास या संकल्पनेतील बदल स्पष्ट करा.

प्रश्न 3) ‘प्रकल्प निवड’ म्हणजे काय? नवीन व्यवसाय विकासातील प्रकल्प निवडीचे महत्व सांगा.

किंवा

‘प्रकल्प आराखडा’ म्हणजे काय? नवीन व्यवसाय विकासातील प्रकल्प आराखड्याचे महत्व सांगा.

प्रश्न 4) ‘टिकात्मक मार्ग पध्दत’ म्हणजे काय? नवीन व्यवसाय विकासातील टिकात्मक मार्ग पध्दतीचे महत्व सांगा.

किंवा

भारतातील उद्योजकता विकासासाठीच्या प्रयत्नातील महत्वाचे घटक स्पष्ट करा.



प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) प्रकल्प मूल्यमापन आढावा तंत्र [PERT]
- ब) प्रकल्प खर्च नियंत्रण.
- क) प्रकल्प दिग्दर्शन.
- ड) उद्योजकता आणि संशोधन व विकास.
- इ) प्रकल्प समन्वय आणि नियंत्रण.
- फ) संघटनातर्गत उद्योजकता



Total No. of Questions : 5]

SEAT No. :

**P2567**

[Total No. of Pages : 4

**[4664]-56**

**M.Com. (Semester - III)**

**BUSINESS ADMINISTRATION**

**Organisational Behaviour**

**(2008 Pattern) (Group - D) (Paper - VI)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is 'Organisational Behaviour'? State the goals of Organisational Behaviour.

OR

Define the 'Organisational Culture'. Explain the characteristics of Organisational culture.

**Q2)** What is 'Personality'? State the attributes of personality.

OR

Explain the maslow's theory of motivation.

**Q3)** Define the term stress. State the causes of stress.

OR

Explain the types of conflicts and their effects on organisation.

**Q4)** State the difference between 'Group and Team'. State the Significance of Team Building.

OR

State the meaning of Emotional Intelligence. Explain the importance of Emotional Intelligence.

**P.T.O.**

**Q5)** Write short notes (Any four) :

- a) Dimensions of attitude.
- b) Process of Impression management.
- c) Job satisfaction.
- d) General motives.
- e) Role of information Technology in organisation.
- f) Conflict Management.

Total No. of Questions : 5]

P2567

**[4664]-56**  
**M.Com. (Semester - III)**  
**BUSINESS ADMINISTRATION**  
**Organisational Behaviour**  
**(2008 Pattern) (Group - D) (Paper - VI)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) 'संघटनात्मक वर्तन' म्हणजे काय? संघटनात्मक वर्तनाची ध्येये- सांगा.

किंवा

'संघटनात्मक संस्कृती' व्याख्या करा. संघटनात्मक संस्कृतीची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) 'व्यक्तीमत्व' म्हणजे काय? व्यक्तिमत्वाची गुणवैशिष्ट्ये सांगा.

किंवा

'मॅस्लो' यांचा अभिप्रेरण विषयक सिद्धांत स्पष्ट करा.

प्रश्न 3) 'ताणतणाव' व्याख्या करा. ताणतणावाची कारणे सांगा.

किंवा

संघर्षाचे प्रकार आणि संघटनेवरील परिणाम स्पष्ट करा.

प्रश्न 4) 'गट आणि संघ' यामधील फरक सांगा. संघ बांधणीचे महत्व सांगा.

किंवा

भावनिक बुद्धीमत्तेचा अर्थ सांगा. भावनिक बुद्धीमत्तेचे महत्व स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) बदलाच्या बाजू.
- ब) प्रभाव व्यवस्थापन प्रक्रीया.
- क) कार्य समाधान.
- ड) सर्वसाधारण प्रेरणा.
- इ) संघटनेमधील माहिती तंत्रज्ञानाची भूमिका.
- फ) संघर्ष व्यवस्थापन



Total No. of Questions : 5]

SEAT No. :

**P2568**

[Total No. of Pages : 4

**[4664]-57**

**M.Com. (Part - II) (Semester - III)**  
**COMMERCIAL LAWS AND PRACTICES**  
**World Trade Organization Norms and Practices**  
**(2008 Pattern) (Paper - VI) (Group - E)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the basic principles of WTO Trading System. What are the misunderstandings about the W.T.O.?

OR

Discuss the role of WTO in respect of liberalization of Trade in Manufactures and Agricultural Trade.

**Q2)** Comment on the measures taken by the WTO in favour of underdevelopment Country.

OR

Explain the following :

- a) ASEAN Currency Crises.
- b) Uruguay Round Agreement and India.

**Q3)** Review Critically the 'Anti – Dumping' measures adopted by W.T.O.

OR

Explain various W.T.O. Agreements.

**P.T.O.**

**Q4)** Explain the procedure of W.T.O. related to Dispute Settlement System.

OR

Write a detail note on Patent Law in India.

**Q5)** Write short notes on (Any four) :

- a) Objectives of Dumping.
- b) Multilateral Trading System.
- c) WTO and Developing Countries.
- d) Role of India in W.T.O.
- e) Function of W.T.O.
- f) Trade related investment measures (TRIM's)

Total No. of Questions : 5]

P2568

[4664]-57

**M.Com. (Part - II) (Semester - III)**  
**COMMERCIAL LAWS AND PRACTICES**  
**World Trade Organization Norms and Practices**  
**(2008 Pattern) (Paper - VI) (Group - E)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) जागतिक व्यापार संघटनेच्या व्यापार पद्धतीची मूलतत्त्वे स्पष्ट करा. जागतिक व्यापार संघटने बाबतचे गैरसमज कोणते?

किंवा

उत्पादकीय व्यापार व शेती विषयक उदारीकरणासंबंधी जागतिक व्यापार संघटनेच्या भूमिकेसंबंधी चर्चा करा.

प्रश्न 2) अविकसित देशांसाठी जागतिक व्यापार संघटनेने योजलेले उपायांबाबत आपले मत स्पष्ट करा.

किंवा

खालील बाबत स्पष्ट करा.

अ) आशियायी चलन समस्या.

ब) यु. आर. (Uruguay Round) ठराव व भारत

प्रश्न 3) जागतिक व्यापार संघटनेने योजलेल्या 'अँटीडम्पिंग' उपाययोजनांचा टिकात्मक आढावा घ्या.

किंवा

जागतिक व्यापार संघटनेचे विविध करार स्पष्ट करा.



प्रश्न 4) जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धतीची कार्यपद्धती स्पष्ट करा.

किंवा

भारतातील 'पेटेंट कायदा' यावर सविस्तर टीप लिहा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

- अ) डम्पिंगचे उद्देश.
- ब) बहुस्तरीय व्यापार पद्धती.
- क) जागतिक व्यापार संघटना व विकसीत देश.
- ड) जागतिक व्यापार संघटनेतील भारताचा सहभाग.
- इ) जागतिक व्यापार संघटनेचे कामकाज.
- फ) व्यापार संबंधित गुंतवणूक उपाययोजना (TRIM's).



Total No. of Questions : 5]

SEAT No. :

P2569

[Total No. of Pages : 4

[4664]-58

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Banking System

(2008 Pattern) (Paper - VI)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Describe the various advances provided to the priority sector. **[20]**

OR

What are the various reasons for overdues in the priority sector?

**Q2)** State the objectives and functions of the National federation of state co-operative Banks. **[20]**

OR

Assess the role of Maharashtra State Co-operative Bank in the development of Cooperative sector.

**Q3)** Describe the organisation and management of the Maharashtra State Cooperative Bank. **[20]**

OR

What led to the establishment of National Bank for Agricultural and Rural Development.

**Q4)** What are the functions of the National Federation of Agricultural and Rural Development Banks. **[20]**

OR

Assess the role of NABARD in the development of Co-operative credit.

**P.T.O.**

**Q5) Write Short Notes on (Any Two) :**

**[20]**

- a) Procedure for Loans to the priority sector.
- b) Problems faced by the Maharashtra State Co-operative Bank.
- c) Role of NABARD in agricultural refinance.
- d) Supervisory role of RBI.

Total No. of Questions : 5]

P2569

[4664]-58

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Banking System

(2008 Pattern) (Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) अग्रक्रम क्षेत्रासाठी उपलब्ध असलेली विविध प्रकारची कर्जे विशद करा. [20]

किंवा

अग्रक्रम क्षेत्रात थकीत कर्जांचा प्रश्न निर्माण होण्यामागे कोणती कारणे आहेत ?

प्रश्न 2) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दिष्टे आणि कार्ये सांगा. [20]

किंवा

सहकार क्षेत्राच्या विकासामधील महाराष्ट्र राज्य सहकारी बँकेचे योगदान तपासा.

प्रश्न 3) महाराष्ट्र राज्य सहकारी बँकेचे संघटन आणि व्यवस्थापन विशद करा. [20]

किंवा

नाबार्डची स्थापना कशामुळे करण्यात आली ?

प्रश्न 4) कृषी आणि ग्रामीण विकास बँकेच्या राष्ट्रीय संघाची कार्ये कोणती?

[20]

किंवा

सहकारी वित्तव्यवस्थेच्या विकासातील नाबार्डची भूमिका तपासा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) अग्रक्रम क्षेत्रांना कर्ज देण्याची पद्धत
- ब) महाराष्ट्र राज्य सहकारी बँकेच्या समस्या.
- क) कृषी पुनर्वित्यातील नाबार्डची भूमिका.
- ड) भारतीय रिझर्व्ह बँकेची नियंत्रक म्हणून भूमिका.



Total No. of Questions : 5]

SEAT No. :

P2570

[Total No. of Pages : 4

[4664] - 59

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2008 Pattern) (Paper - VI) (Group - G)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

- Q1)** a) What are the reasons for international banking?  
b) Explain the types of international banking offices.

OR

- a) What is international debt market?
- b) Explain the procedure for issue of foreign bonds and global bonds.

- Q2)** a) What are Euro notes and Euro commercial paper?  
b) Explain current account convertibility and capital account convertibility.

OR

Explain the following :

- a) Procedure for issue of American Depository Receipts and Global Depository Receipts.
- b) Features and Weaknesses of Gold standard.

- Q3)** a) Explain the features of Bretton woods system.  
b) Describe fixed exchange rate system.

OR

Discuss the origin, objectives and functions of International Monetary Fund.

**P.T.O.**

**Q4)** Explain in detail the functions of International Bank for Reconstruction and Development.

OR

- a) What are the functions of International Finance Corporation?
- b) What are objectives of Bank for International Settlements?

**Q5)** Write notes on (any two) :

- a) Development of Euro dollar market.
- b) International money market.
- c) Floating exchange rate system.
- d) International Development Agency.

Total No. of Questions : 5]

P2570

[4664] - 59

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

(2008 Pattern) (Paper - VI) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) अ) आंतरराष्ट्रीय बँकिंगची कारणे कोणती?

ब) आंतरराष्ट्रीय बँकिंगच्या कार्यालयांचे प्रकार स्पष्ट करा.

किंवा

अ) आंतरराष्ट्रीय कर्जबाजार म्हणजे काय?

ब) विदेशी (Foreign) बाँड्स व ग्लोबल (global) बाँड्स निर्गमित करण्याची प्रक्रिया स्पष्ट करा.

प्रश्न 2) अ) युरो नोट्स व युरो व्यापारी पत्रे म्हणजे काय?

ब) चालू खात्यावरील परिवर्तनीयता आणि भांडवली खात्यावरील परिवर्तनीयता स्पष्ट करा.

किंवा

खालील स्पष्ट करा.

अ) अमेरिकन डिपॉझिटरी रिसिट्स (ADRs) व ग्लोबल डिपॉझिटरी रिसिट्स (GDRs) प्रसृत करण्याची प्रक्रिया.

ब) सुवर्ण परिमाणाची वैशिष्ट्ये आणि दोष.



- प्रश्न 3) अ) ब्रेटन वूडस् पद्धतीची वैशिष्ट्ये सांगा.  
ब) स्थिर विनिमय दर पद्धतीचे वर्णन करा.

किंवा

आंतरराष्ट्रीय नाणेनिधीची उत्पत्ती, उद्दिष्ट्ये आणि कार्याची चर्चा करा.

- प्रश्न 4) आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची कार्ये सविस्तर स्पष्ट करा.

किंवा

- अ) आंतरराष्ट्रीय वित्तपुरवठा महामंडळाची कार्ये सांगा.  
ब) बँक फॉर इंटरनेशनल सेटलमेंट्सची उद्दिष्ट्ये कोणती आहेत?

- प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) यूरो डॉलर बाजाराचा विकास.  
ब) आंतरराष्ट्रीय नाणे बाजार.  
क) बदलत्या विनिमय दराची पद्धती.  
ड) आंतरराष्ट्रीय विकास संस्था (IDA)



Total No. of Questions : 5]

SEAT No. :

P2475

[Total No. of Pages : 4

**[4664]-6**  
**M.Com. - I (Semester - I)**  
**BUSINESS ADMINISTRATION (Paper - I)**  
**Production and Operation Management (Group - D)**  
**(2008 Pattern)**

*Time : 3 Hours ]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** State the objectives of production control and explain the arguments in favour of production planning & control.

OR

State the meaning of productivity and explain in detail various factors that affect the productivity of employees.

**Q2)** Write a note on objectives of plant layout and explain in detail types of plant layout.

OR

Write in detail a note on preventive maintenance.

**Q3)** Explain in detail the concept of Total Quality management.

OR

Write a detailed note on National productivity council.

**Q4)** Define the concept product design. Explain the factors affecting product Design.

OR

Write a detailed note on Enterprise Resource Planning.

**P.T.O.**

**Q5)** Write short note on (any 2)

- a) Quality circle.
- b) ISO - 9000.
- c) Effects of Globalization.
- d) Barries in product development.

Total No. of Questions : 5]

P2475

[4664]-6

M.Com. - I (Semester - I)

BUSINESS ADMINISTRATION (Paper - I)

Production and Operation Management (Group - D)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) उत्पादन नियंत्रणाची उद्देश सांगा व उत्पादन नियोजन व नियंत्रणाच्या बाजूने मुद्दे स्पष्ट करा.

किंवा

उत्पादकतेचा अर्थ सांगा. कर्मचाऱ्यांची उत्पादकतेवर परिणाम करणारे घटक सविस्तर स्पष्ट करा.

प्र.2) यंत्र – संयंत्राची रचनेची उद्दिष्टे यावर टिप लिहा. तसेच यंत्रसंयंत्ररचना प्रकार विस्ताराने स्पष्ट करा.

किंवा

‘दक्षता देखभाल’ या संकल्पनेवर सविस्तर टिप लिहा.

प्र.3) संपूर्ण गुणवत्ता व्यवस्थापन संकल्पनेचे सविस्तर स्पष्टीकरण करा.

किंवा

राष्ट्रीय उत्पादकता मंडळ यावर सविस्तर टिप लिहा.

प्र.4) वस्तुरचना या संकल्पनेची व्याख्या द्या. वस्तू रचना यावर परिणाम करणारे घटक स्पष्ट करा.

किंवा

संस्था संसाधन नियोजन (Enterprise Resource Planning) यावर सविस्तर टिप लिहा.

प्र.5) टिपा लिहा. (कोणत्याही दोन)

- अ) गुणवत्ता मंडळ.
- ब) आयएसओ - 9000
- क) जागतिकीकरणाचे परिणाम.
- ड) उत्पादन विकासातील अडथळे.

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Total No. of Questions : 5]

SEAT No. :

P2571

[Total No. of Pages : 4

[4664]-60

M.Com. (Semester - III)

ADVANCED MARKETING

Marketing Research - (Group - H)

(2008 Pattern) (Paper - VI)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the difference between Industrial Marketing Research and consumer Marketing Research.

OR

Define Research Design? What points are to be considered while preparing Research design. Explain.

**Q2)** What mean by Marketing Research? Explain the scope and Need of Marketing Research.

OR

Explain sales Analysis concept by-Territory, by-product, by-customer and by-Size order.

**Q3)** What mean by cluster-Analysis? How Cluster-Analysis is useful for identifying Market-Segment. Explain.

OR

Define Hypothesis? Explain the characteristics of Good Hypothesis.

**P.T.O.**

**Q4)** Distinguish between Readership survey and Viewership survey.

OR

Write notes on

- a) Web-based Marketing Research.
- b) Methods of collecting Marketing Research.

**Q5)** Write short notes on (Any four)

- a) Multi-dimensional scaling
- b) Discriminate analysis
- c) Sales forecasting
- d) Advantages of Data Collection
- e) Market Analysis
- f) Product Research.

Total No. of Questions : 5]

P2571

[4664]-60

M.Com. (Semester - III)

ADVANCED MARKETING

Marketing Research - (Group - H)

(2008 Pattern) (Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघा मधील फरक स्पष्ट करा.

किंवा

संशोधन आराखड्याची व्याख्या सांगा? संशोधन आराखडा तयार करतांना कोणकोणते मुद्दे / घटक विचारात घेतले जातात. ते स्पष्ट करा.

प्रश्न 2) विपणन - संशोधन म्हणजे काय? विपणन संशोधनाची व्याप्ती आणि गरज स्पष्ट करा.

किंवा

विक्री-विश्लेषण ही संज्ञा प्रांत (मूलूख) नुसार, उत्पादनानुसार, ग्राहकानुसार आणि आकारानुसार स्पष्ट करा.

प्रश्न 3) समुह-विश्लेषण म्हणजे काय? बाजारपेठ विभाग ओळखण्यासाठी समुह-विश्लेषण कसे उपयुक्त ठरते, ते स्पष्ट करा.

किंवा

गृहीत तथ्याची (गृहीत अनुमानाची) व्याख्या सांगा. चांगल्या गृहीत-तथ्याची वैशिष्ट्ये स्पष्ट करा.



प्रश्न 4) अभ्यासकीय (वाचकीय) पाहणी आणि अवलोकनार्थ पाहणी या दोघा मधील फरक स्पष्ट करा.

किंवा

टिप लिहा.

अ) वेब निहाय / वेबवर आधारीत विपणन – संशोधन.

ब) बाजारपेठ माहिती संकलित करण्याच्या पद्धती.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चारवर)

अ) बहुविध विस्तारासबंधीचे प्रमाण

ब) फरकांचे विश्लेषण (भेदाभेद विश्लेषण)

क) विक्री – अंदाज

ड) माहिती – संकलनाचे फायदे

इ) बाजारपेठ विश्लेषण

फ) उत्पादन – संशोधन



Total No. of Questions : 5]

SEAT No. :

P2572

[Total No. of Pages : 4

[4664]-61

M.Com. (Semester - IV)

CAPITAL MARKET AND FINANCIAL SERVICES

(2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is capital market? State and describe various instruments in capital market.

OR

- a) Describe in detail the forward contracts.
- b) Explain in detail the functions of capital market.

**Q2)** What do you mean by secondary market? Describe in detail the objectives and functions of secondary market.

OR

Write notes :

- a) Organization of stock Exchange.
- b) Functions of Primary market.

**Q3)** What is merchant Banking? Explain in detail the functions and various services rendered by merchant Banker.

OR

Explain the term Listing of securities. Describe in detail the advantages and guidelines of listing of securities.

**P.T.O.**

**Q4)** What is Securities Exchange and Board of India (SEBI)? Explain in detail the background and functions of SEBI.

OR

- a) What is Foreign Investment? Explain the need of Foreign Investment.
- b) Explain the term External Commercial Borrowings.

**Q5)** Write short notes on : (Any four)

- a) Indian Depository Receipts (IDR)
- b) Types of Mutual Funds.
- c) E - broking
- d) Participants of Capital market
- e) Central Listing Authority (CLA) Regulation - 2003.
- f) Portfolio Management

Total No. of Questions : 5]

P2572

[4664]-61

M.Com. (Semester - IV)

CAPITAL MARKET AND FINANCIAL SERVICES

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) भांडवल बाजार म्हणजे काय? भांडवल बाजारातील विविध साधने सांगून वर्णन करा.

किंवा

- अ) वायदा कराराचे सविस्तरपणे वर्णन करा.  
ब) भांडवल बाजाराची कार्ये सविस्तरपणे स्पष्ट करा.

प्रश्न 2) दुय्यम बाजार म्हणजे काय? दुय्यम बाजाराची उद्दिष्टे व कार्ये सविस्तरपणे वर्णन करा.

किंवा

टिपा लिहा :

- अ) भाग बाजाराचे संघटन  
ब) प्राथमिक बाजाराची कार्ये

प्रश्न 3) मर्चंट बँकिंग म्हणजे काय? मर्चंट बँकेची कार्ये व मर्चंट बँकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे वर्णन सविस्तरपणे स्पष्ट करा.

किंवा

रोख्यांची सारणी ही संकल्पना स्पष्ट करा. रोख्यांच्या सारणीकरणाचे फायदे आणि सारणीकरण संदर्भात मार्गदर्शक सूचनांचे सविस्तरपणे वर्णन करा.

प्रश्न 4) भारतीय प्रतिभूती व विनियम मंडळ (SEBI) म्हणजे काय? सेबीची पार्श्वभूमी आणि कार्ये सविस्तरपणे स्पष्ट करा.

किंवा

- अ) परकीय गुंतवणूक म्हणजे काय? परकीय गुंतवणूकीची गरज स्पष्ट करा.
- ब) विदेशी व्यापारी कर्ज ही संकल्पना स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा: (कोणत्याही चार)

- अ) इंडियन डिपॉझिटरी रिसिप्टस् (IDR)
- ब) परस्पर निधीचे प्रकार
- क) ई-ब्रोकिंग
- ड) भांडवल बाजारातील सहभागी घटक
- इ) केंद्रिय सारणी प्राधिकरण नियमन - 2003
- फ) रोखे संग्रह व्यवस्थापन

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Total No. of Questions : 5]

SEAT No. :

P2573

[Total No. of Pages : 4

[4664]-62

M.Com. (Semester - IV)

GLOBAL INDUSTRIAL ENVIRONMENT

(2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*
- 3) *Answer should be precise and to the point*

**Q1)** Define Industrial Finance. Explain the internal sources of Industrial Finance.

OR

Review the Indias Industrial Progress since 1991.

**Q2)** Write short notes (any two).

- a) Foreign direct investment.
- b) Indias export policy since 1991.
- c) Liberalisation
- d) Information Technology Industry.

**Q3)** State the meaning of multinational Corporations. Explain the advantages and disadvantages of multinational Corporations.

OR

What is Privatisation? Explain the methods and impact of Privatisation.

**P.T.O.**

**Q4)** Explain in detail the features and problems of industrial labour in India.

OR

What is Foreign Capital? Explain the role of foreign capital in India's economic development.

**Q5)** Write short notes (any two)

- a) Problems of Iron and Steel Industry.
- b) Effects of Globalisation on Indian Industry.
- c) Floriculture.
- d) Contract Labour.

Total No. of Questions : 5]

P2573

[4664]-62

M.Com. (Semester - IV)

GLOBAL INDUSTRIAL ENVIRONMENT

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) उत्तरे नेमकी आणि मुद्रेसुर असावीत.  
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) औद्योगिक वित्तपुरवठ्याची व्याख्या द्या. औद्योगिक वित्तपुरवठ्याची अंतर्गत साधने स्पष्ट करा.

किंवा

1991 नंतरच्या भारताच्या औद्योगिक प्रगतीचा आढावा घ्या.

प्रश्न 2) थोडक्यात टिपा लिहा (कोणत्याही दोन)

- अ) प्रत्यक्ष विदेशी गुंतवणूक  
ब) 1991 नंतरचे भारताचे निर्यात धोरण  
क) उदारिकरण  
ड) माहिती तंत्रज्ञान उद्योग

प्रश्न 3) बहुराष्ट्रीय महामंडळाचा अर्थ सांगा. बहुराष्ट्रीय महामंडळाचे फायदे तोटे विशद करा.

किंवा

खाजगीकरण म्हणजे काय? खाजगीकरणाच्या पध्दती आणि प्रभाव स्पष्ट करा.



प्रश्न 4) भारतीय औद्योगिक कामगाराची वैशिष्ट्ये आणि समस्या सविस्तर स्पष्ट करा.

किंवा

विदेशी भांडवल म्हणजे काय? भारताच्या आर्थिक विकासात विदेशी भांडवलाची भूमिका स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा: (कोणत्याही दोन)

- अ) लोखंड आणि पोलाद उद्योगाच्या समस्या.
- ब) जागतीकीकरणाचे भारतीय उद्योगावरील परिणाम.
- क) फूलशेती
- ड) कंत्राटी कामगार

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Total No. of Questions : 5]

SEAT No. :

P3118

[Total No. of Pages : 7

**[4664] - 63**  
**M.Com. (Semester - IV)**  
**MATHEMATICS**  
**Operations Research**  
**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Attempt any four of the following :

**[20]**

- a) Write notes on :
  - i) Objective function
  - ii) Feasible region
  - iii) Basic variable
  - iv) Minimax criterion
  - v) Laplace criterion
- b) Explain the method to solve  $2 \times 2$  two persons zero-sum game without any saddle point.
- c) Write the dual of the following L.P.P.

Maximize  $Z = x_1 - x_2 + 3x_3$

Subject to constraints :

$$x_1 + x_2 + x_3 \leq 10$$

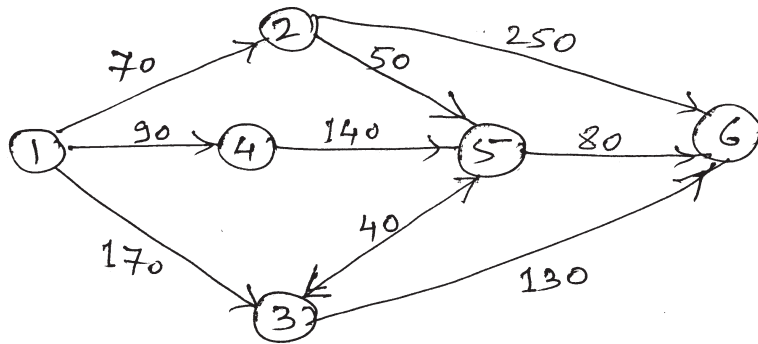
$$2x_1 - x_2 - x_3 \leq 2$$

$$2x_1 - 2x_2 - 3x_3 \leq 6$$

$$x_1, x_2, x_3 \geq 0$$

**P.T.O.**

- d) Explain how will you obtain optimal solution to minimize transportation problem using U-V method?
- e) Determine the shortest route from node 1 to node 6 in the following network where the distances are shown in kilometers.



- f) Solve the game whose pay-off matrix is given by

Player B

$$\text{Player A} \begin{bmatrix} -2 & 15 & -2 \\ -5 & -6 & -4 \\ -5 & 20 & -8 \end{bmatrix}$$

**Q2)** Attempt any four of the following :

**[20]**

- a) Write notes on :
- i) Strategy
  - ii) Pure strategy
  - iii) Finite game
  - iv) Saddle point
  - v) Fair game

- b) Pay -offs of three acts  $A_1$ ,  $A_2$  and  $A_3$  and states of nature  $x$ ,  $y$  and  $z$  are given below :

Acts →			
States of nature ↓	$A_1$	$A_2$	$A_3$
$x$	25	-10	-125
$y$	400	440	400
$z$	650	740	750

The probabilities of the states of nature are respectively 0.1, 0.7 and 0.2. Calculate the Expected Monetary Value (EMV) for the above data and select the best act.

- c) Write notes on :
- Hurwicz Criterion
  - Maximax Criterion
- d) Write the standard form of the following L.P.P.

$$\text{Minimize } Z = x_1 - 3x_2 + 2x_3$$

Subject to Constraints :

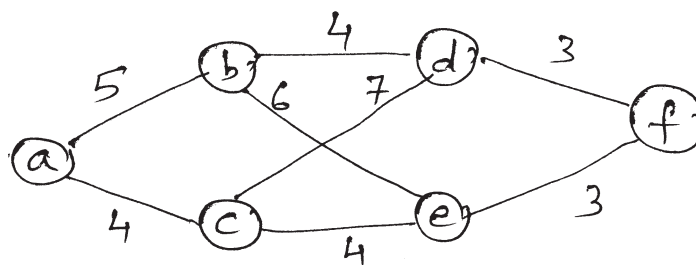
$$3x_1 - x_2 + 3x_3 \leq 7$$

$$-2x_1 + 4x_2 \leq 12$$

$$-4x_1 + 3x_2 + 8x_3 \geq -10$$

$$x_1, x_2, x_3 \geq 0$$

- e) Find minimum cost spanning tree for the following network V :



- f) Obtain Initial Basic feasible solution using North West Corner Method for following transportation problem.

Destination → Origin ↓	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
O <sub>1</sub>	1	2	1	4	30
O <sub>2</sub>	4	2	5	9	50
O <sub>3</sub>	20	40	30	10	20
Demand	20	40	30	10	100

Also find the corresponding transportation cost.

**Q3)** Attempt any four of the following :

**[20]**

- a) Consider the following game :

Player B

$$\text{Player A} \begin{bmatrix} -3 & -2 & 6 \\ 2 & 0 & 2 \\ 5 & -2 & -4 \end{bmatrix}$$

Obtain Saddle point. Also state optimal strategy for Player A and Player B. State value of the game.

- b) Explain the following with reference to L.P.P.
- Entering Variable
  - Leaving Variable

- c) Obtain Initial Basic Feasible Solution using matrix Minima method for the following transportation problem :

Destination → Origin ↓	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
O <sub>1</sub>	5	3	6	2	18
O <sub>2</sub>	4	7	9	1	37
O <sub>3</sub>	3	4	7	5	35
Demand	15	16	34	25	90

Also find the corresponding transportation cost.

- d) Define Network. Explain what do you mean by Directed and undirected Network? Also explain the terms Node and Arc.
- e) Explain the following terms with reference to transportation problems.
- i) Optimal Solution
  - ii) Degenerated Basic Feasible Solution
- f) Show that the following L.P.P. has unbounded solution.

$$\text{Maximize } Z = 4x_1 + x_2 + 4x_3 + 5x_4$$

Subject to :

$$4x_1 + 6x_2 - 5x_3 + 4x_4 \geq -20$$

$$3x_1 - 2x_2 + 4x_3 + x_4 \leq 10$$

$$8x_1 - 3x_2 - 3x_3 + 2x_4 \leq 20,$$

$$x_1, x_2, x_3, x_4 \geq 0$$

Q4) Attempt any two of the following :

[20]

- a) From the following pay-off table (of profit) determine optimal strategy using maximin, maximax and Laplace Criterion :

States → Strategies ↓	$N_1$	$N_2$	$N_3$
$S_1$	7,00,000	3,00,000	1,50,000
$S_2$	5,00,000	4,50,000	0
$S_3$	3,00,000	3,00,000	3,00,000

- b) Initial basic feasible solution of a transportation problem is given below :

Destination → Origin ↓	$D_1$	$D_2$	$D_3$	$D_4$	Supply
$O_1$	1 (20)	2	1 (10)	4	30
$O_2$	3	3 (20)	2 (20)	1 (10)	50
$O_3$	4 (20)	2	5	9	20
Demand	20	40	30	10	100

Show that it has an optimal solution (Use MODI method) and find an alternate optimal solution if exists. Also find the corresponding transportation cost.

- c) i) Write difference among the terms slack, surplus and Artificial variables.  
 ii) State dominance principle in game theory.

Q5) Attempt any two of the following :

[20]

a) Solve the following L.P.P. using Simplex method :

$$\text{Maximize } Z = 7x_1 + 5x_2$$

Subject to :

$$x_1 + 2x_2 \leq 6$$

$$4x_1 + 3x_2 \leq 12$$

$$x_1, x_2 \geq 0$$

- b) i) Give model definition of Max - Min Networks. Also explain maximum flow in the network.  
 ii) Explain Minimum cost capacitated network.
- c) Obtain initial Basic feasible solution using Vogel's approximation method for following transportation problem.

Markets → Sources ↓	A	B	C	D	Supply
O <sub>1</sub>	4	6	8	13	50
O <sub>2</sub>	13	11	10	8	70
O <sub>3</sub>	14	4	10	13	30
O <sub>4</sub>	9	11	13	8	50
Demand	25	35	105	20	

Also find the corresponding transportation cost.





Total No. of Questions : 5]

SEAT No. :

P2574

[Total No. of Pages : 2

[4664]-64

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

ADVANCED ACCOUNTING AND TAXATION

Recent Advances in Accounting, Taxation and Auditing

(Paper - VII) (Group - A)

(2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is meant by Responsibility Accounting. State principles, objectives & advantages of Responsibility Accounting. **[20]**

OR

What do you mean by "Transfer Pricing". State different methods of Transfer pricing. Explain the benefits and limitations of Dual Price method.

**Q2)** What is International Financial Reporting Standard (IFRS). Discuss the uses of IFRS across the globs. **[20]**

OR

State the provisions regarding Audit Committee as per clause 49 of listing Agreement.

**Q3)** State the nature of intellectual property. Explain the various types of intangible assets. **[20]**

OR

What do you mean by term carbon credit. State advantages and taxation aspect of carbon credit.

**P.T.O.**

**Q4)** Define Human Resource Accounting. State purposes and history of Human Resources Accounting. **[20]**

OR

Explain the methods and application of Strategic Management Accounting.

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

- a) Accounting for BPO
- b) Accounting for KPO
- c) Employees stock option Accounting
- d) Present practices regarding Grant of NGO
- e) Accounting for Retirement benefits.
- f) Environment Accounting
- h) Objects of Lean Accounting.

**RRRR**

Total No. of Questions : 5]

SEAT No. :

P2575

[Total No. of Pages : 2

[4664]-65

M.Com. (Semester - IV)

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Recent Advances in cost Accounting and cost system**

**(2008 Pattern) (Paper - VII) (Group - B)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1) a)** Give the meaning of the following in brief as per 'CAS'. **[10]**

- i) Selling overheads
- ii) In direct Materials
- iii) By-Products
- iv) Cost Center
- v) Direct Expenses

**b)** Write short notes on (any two) : **[10]**

- i) With Reference to 'CAS'.
- ii) Scrap and defectives.
- iii) Opportunity cost.
- iv) Overheads.
- v) Idle Time.

**Q2) a)** Write a note on Five 'S' and cost control **[10]**

**b)** State features and benefits of ERP. **[10]**

**Q3)** What is VAT audit? Explain its scope and procedure. **[20]**

**P.T.O.**

**Q4)** Explain the methods and utility of six sigma in the context of cost control.[20]

**Q5) a)** State the objectives and elements of productivity audit. [20]

b) Comment on the cover story published in the journal of ICAI (Aug 2013) on 'Rule 1-2-3 of costing By Zitendra Rao'.



Total No. of Questions : 5]

SEAT No. :

P2576

[Total No. of Pages : 4

[4664]-66

M.Com. (Semester - IV)

**RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT**

**(2008 Pattern) (Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain draft contents of Agro Industrial Policy, 2006 of Maharashtra Government.

OR

Explain contribution of Labour Market Information Cell in the development of industries of Maharashtra.

**Q2)** Explain the contribution of Rajeev Gandhi Udyami Mitra Scheme in the industrial development.

OR

Explain the various incentives offered by Maharashtra Government for industries in the Notified Backward Area.

**Q3)** What is Self Help Group? Trace the evolution of Self Help Group in India.

OR

"Self Help Group has transformed the economic strata of the families in the have not groups". Do you agree with this statement? Explain working of any self Help Group with hypothetical data.

**P.T.O.**

**Q4)** Explain the role of internal auditor of a company with special reference to reflection of environmental considerations in the statutory financial statements.

OR

What is Corporate Governance? Explain the objectives and importance of Corporate Governance.

**Q5)** Write short notes. (Any two)

- a) Corporate Governance Transparency.
- b) Scope of Environmental Audit.
- c) Cluster Approach for Development.
- d) Nature and Scope of BPL.

Total No. of Questions : 5]

P2576

[4664]-66

M.Com. (Semester - IV)

RECENT ADVANCES IN BUSINESS PRACTICES AND  
ENVIRONMENT

(2008 Pattern) (Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) महाराष्ट्र कृषी औद्योगिक धोरण, 2006 च्या मसुद्यातील विविध घटक स्पष्ट करा.

किंवा

महाराष्ट्राच्या औद्योगिक विकासामध्ये कामगार विपणन माहिती कक्षाचे योगदान स्पष्ट करा.

प्रश्न 2) औद्योगिक विकासात राजीव गांधी उद्यमी योजनेचे योगदान स्पष्ट करा.

किंवा

महाराष्ट्र शासनाने निर्देशित अविकसित भागातील उद्योगासाठी देऊ केलेल्या विविध सवलती स्पष्ट करा.

प्रश्न 3) स्वयंबचत गट म्हणजे काय? भारतामधील स्वयंबचत गटाच्या उत्क्रांतीचे विविध टप्पे स्पष्ट करा.

किंवा

“स्वयंबचत गटामुळे नाही रे वर्गातील कुटूंबांचा आर्थिक स्तर बदललेला आहे”. या विधानाशी तुम्ही सहमत आहात काय? कोणत्याही एका स्वयंबचत गटाची कार्यप्रणाली गृहितकाच्या आधारे स्पष्ट करा.

प्रश्न 4) पर्यावरणीय बाबीच्या कायदेशीर आर्थिक प्रपत्रांमधील पडसाद या संदर्भात अंतर्गत अंकेक्षकाची भूमिका स्पष्ट करा.

किंवा

प्रमंडळीय नियंत्रण म्हणजे काय? प्रमंडळीच नियंत्रणाचे उद्दीष्टे आणि महत्त्व स्पष्ट करा.

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)

- अ) प्रमंडळीय नियंत्रण पारदर्शकता.
- ब) पर्यावरणीय अंकेक्षणाची व्याप्ती.
- क) विकासात्मक कृती गट.
- ड) दारिद्र्य रेषेखाली या संकल्पनेचे स्वरूप व व्याप्ती.

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Total No. of Questions: 5]

SEAT No. :

P2577

[Total No. of Pages : 4

**[4664] - 67**  
**M.Com. (Part - II) (Semester - IV)**  
**BUSINESS ADMINISTRATION**  
**Recent Advances in Business Administration**  
**(2008 Pattern) (Paper - VII) (Group - D)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions:*

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

**Q1)** What do you mean by Change Management? Explain the need and significance of change in modern business.

OR

Discuss in detail Internal and External forces affecting the Change Management

**Q2)** What is TQM? Explain The objectives and features of TQM.

OR

Explain the concept of Five's System in Quality management. What are the advantages of this system in Global Organisation.

**Q3)** Explain the issues in cross Cultural Management.

OR.

Explain the concept of ERP. Explain the utility of ERP in industries.

**Q4)** Explain The concept of Turn Around Management. Discuss the techniques of Turn Around Management in detail.

OR

What is Bussnies Restructuring. Discuss various strategies of bussnies restructuring.

**P.T.O.**

**Q5)** Write notes on (Any Two) :

- a) Approaches towards managing change.
- b) Kaizen.
- c) ERP and computers.
- d) Cross Cultural Management.
- e) New trends in mergers.



Total No. of Questions : 5]

P2577

**[4664] - 67**  
**M.Com. (Part - II) (Semester - IV)**  
**BUSINESS ADMINISTRATION**  
**Recent Advances in Business Administration**  
**(2008 Pattern) (Paper - VII) (Group - D)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) 'बदलाचे व्यवस्थापन म्हणजे काय? आधुनिक व्यवसायात बदलाची गरज व महत्त्व स्पष्ट करा.

किंवा

बदल व्यवस्थापनावर प्रभाव टाकणाऱ्या अंतर्गत व बहिर्गत घटकांची सविस्तर चर्चा करा.

प्रश्न 2) संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? संपूर्ण गुणवत्ता व्यवस्थापनाचे उद्देश व वैशिष्ट्ये स्पष्ट करा.

किंवा

गुणवत्ता व्यवस्थापनातील 5' s ही संकल्पना स्पष्ट करा. 5' s प्रणालीचे जागतिकीकरणातील संघटनांच्या दृष्टीने कोणते फायदे आहेत?

प्रश्न 3) आंतरसांस्कृतिक व्यवस्थापनामधील मुद्दे स्पष्ट करा.

किंवा

इ आर पी ही संकल्पना स्पष्ट करा. उद्योगातील इ. आर. पी. ची उपयुक्तता स्पष्ट करा.

प्रश्न 4) पुनरुज्जीवन व्यवस्थापनाची संकल्पना स्पष्ट करा. पुनरुज्जीवन व्यवस्थापनाच्या तंत्राची सविस्तर चर्चा करा.

किंवा

उद्योगाची पुनर्रचना म्हणजे काय? पुनर्रचनेच्या (Re-structuring) निरनिराळ्यां व्यूहरचनांची चर्चा करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

- अ) बदलाच्या व्यवस्थापनाकडे पहाण्याचे दृष्टीकोन
- ब) कायझेन
- क) इ. आर. पी. आणि कॉम्प्यूटर्स
- ड) आंतर संस्कृती व्यवस्थापन
- इ) विलिनीकरणाच्या संदर्भातील नवीन प्रवाह



Total No. of Questions: 5]

SEAT No. :

P2578

[Total No. of Pages : 2

**[4664] - 68**  
**M. Com. (Semester - IV)**  
**COMMERCIAL LAWS AND PRACTICES**  
**Recent Advances in Commercial Laws and Practices**  
**(2008 Pattern) (Paper - VII) (Group - E)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** a) What are the main objects of Information Technology Act 2002?

b) Explain the importance of Securitization Act 2002

OR.

a) Explain the Certifying Authorities and Retention of Information.

b) What are the duties of public Information Officer?

**Q2)** What are the instruments chargeable to stamp duty? Explain the powers of state Government relating to stamp duty under Indian Stamp Act, 1899

OR.

a) State the salient features of Right to Information Act.

b) Explain the powers of Information Commissioner under Right to Information Act.

**Q3)** What are the objects and powers of the Securities and Exchange Board of India Act, 1992.

OR.

a) State the object of Debt Recovery Act, 1993.

b) Write a detail note on ' Establishment of Appellate Tribunal',

**P.T.O.**

**Q4)** What do you mean by Cyber Crime? What are the modes and manners of committing cyber crime?

OR

What are the measures taken to prevent misuse of Information released under Right to Information Act?

**Q5)** Write short notes (any four)

- a) Deposit of will.
- b) Inside trading.
- c) Listing agreement.
- d) Cyber regulation.
- e) Digital signature.
- f) E-Governance.



Total No. of Questions: 5]

SEAT No. :

P2579

[Total No. of Pages : 4

**[4664] - 69**  
**M.Com. (Semester - IV)**  
**CO-OPERATION AND RURAL DEVELOPMENT (Group - F)**  
**Recent Advances in Co-operation and Rural Development**  
**(2008 Pattern) (Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

*Q1)* Explain the importance of co-operative leadership in the globalised world.

OR

Are the co-operative principles practiced today?

*Q2)* Describe the various challenges fosed by globalisation for the cooperatives.

OR

What measures should the cooperatives adopt for improving quality of their products?

*Q3)* Describe the process of formation and organization of self help groups.

OR.

Evaluate the performance of self help groups.

*Q4)* What causes have been identified by various committees regarding farmers' suicides?

OR

What short term and long term measures should Government adopt for redressing rural problems?

***P.T.O.***

**Q5)** Write short notes (Any Two) :

- a) Sick co-operative units.
- b) Need of micro finance.
- c) Social responsibilities of cooperatives.
- d) Self - sustaining rural development.





Total No. of Questions : 5]

P2579

[4664] - 69

M.Com. (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT (Group - F)

Recent Advances in Co-operation and Rural Development

(2008 Pattern) (Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) जागतिकीकरण झालेल्या विश्वात सहकारी नेतृत्वाचे महत्व स्पष्ट करा.

किंवा

आज सहकाराची तत्वे व्यवहारात पाळली जातात काय ?

प्रश्न 2) जागतिकीकरणामूळे सहकारी संस्थांसमोर निर्माण झालेली आव्हाने विशद करा.

किंवा

आपल्या उत्पादनांची गुणवत्ता सुधारण्यासाठी सहकारी संस्थांनी कोणते उपाय योजले पाहिजेत ?

प्रश्न 3) स्वयं सहाय्यता गट स्थापन करण्याची पद्धत व गटांचे संघटन विशद करा.

किंवा

स्वयंसहाय्यता गटांच्या कामगिरीचे मूल्यमापन करा.

प्रश्न 4) विविध शोधसमित्यांनी शेतकऱ्यांच्या आत्महत्त्येमागील कोणती कारणे शोधली आहेत ?

किंवा

ग्रामीण प्रश्न सोडविण्यासाठी शासनाने कोणते अल्प कालीन व दीर्घ कालीन उपाय योजले पाहिजेत ?

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- अ) आजारी सहकारी संस्था
- ब) सूक्ष्म वित्ताची गरज
- क) सहकारी संस्थांची सामाजिक जबाबदारी
- ड) आत्मनिर्भर ग्रामीण विकास



Total No. of Questions : 5]

SEAT No. :

P2476

[Total No. of Pages : 4

[4664]-7

**M. Com. (Part - I) (Semester - I)**  
**COMMERCIAL LAWS & PRACTICES (Paper - I)**  
**Information System and E - Commerce Practices**  
**(2008 Pattern) (Group - E )**

*Time : 3 Hours ]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** What is E-Commerce? State the impact of E-Commerce on Business Opportunities **[20]**

OR

Explain in detail the E - Commerce modules with suitable examples.

**Q2)** Explain in detail the concept of Inter organizational system and Global information system. **[20]**

OR

Define Extranet. Explain the various applications of Extranet.

**Q3)** Explain the sales procedure with reference to E - Commerce. **[20]**

OR

Define Portals. Explain the functions of Portals.

**Q4)** Explain in detail the process of Electronic Shopping. **[20]**

OR

Define Supply Chain Management. Explain the value chains in E - Commerce.

**P.T.O.**

**Q5)** Write short notes on: (Any four)

**[20]**

- a) Benefits of E - Commerce.
- b) Electronic Catalogs.
- c) Electronic Data Interchange.
- d) Internet.
- e) Digital Signature.
- f) Proxy Application Gateway.

Total No. of Questions : 5]

P2476

[4664]-7

**M. Com. (Part - I) (Semester - I)**  
**COMMERCIAL LAWS & PRACTICES (Paper - I)**  
**Information System and E - Commerce Practices**  
**(2008 Pattern) (Group - E )**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्र.1) इ - कॉमर्स म्हणजे काय? इ - कॉमर्सचे व्यवसायाच्या संधीवर होणारे परिणाम स्पष्ट करा. [20]

किंवा

इ - कॉमर्स प्रणाली सविस्तरपणे उदाहरणासहित स्पष्ट करा.

प्र.2) अंतर्गत संघटन पध्दती आणि जागतिक माहिती पध्दती या संकल्पना सविस्तर स्पष्ट करा. [20]

किंवा

एक्स्ट्रानेटची व्याख्या द्या. एक्स्ट्रानेटची विविध स्वरूपाची उपयोगिता स्पष्ट करा.

प्र.3) इ - कॉमर्सच्या संदर्भात विक्रीची कार्यपध्दती स्पष्ट करा. [20]

किंवा

पोर्टेलची व्याख्या द्या. पोर्टेलची कार्ये स्पष्ट करा.

प्र.4) इलेक्ट्रॉनिक शॉपिंगची कार्ये पध्दती स्पष्ट करा. [20]

किंवा

पुरवठा साखळी व्यवस्थापनाची व्याख्या द्या. इ - कॉमर्समधील मूल्य साखळ्या स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणत्याही चार)

[20]

- अ) इ - कॉमर्सचे फायदे
- ब) इलेक्ट्रॉनिक कॅटलॉग
- क) इलेक्ट्रॉनिक डाटा इंटरचेंज
- ड) इंटरनेट
- इ) संगणकीय स्वाक्षरी
- फ) प्रॉक्सी ॲप्लीकेशन गेटवे

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Total No. of Questions: 5]

SEAT No. :

P2580

[Total No. of Pages : 4

**[4664] - 70**  
**M.Com. (Part - II) (Semester - IV)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**Recent Advances in Banking and Finance**  
**(2008 Pattern) (Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions:*

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

**Q1)** What do you understand by financial inclusion? Explain in detail the link between economic growth and financial inclusion.

OR

Explain in detail the developments in bank regulations with respect to

- a) Non Performing Assets
- b) Capital Adequacy.

**Q2)** Explain the technological changes in banking with special reference to

- a) Full computerization of banks.
- b) Tele - Mobile and Anywhere banking.

OR

"For provision of any technologically up-to-date service to its customers, core banking becomes a precondition." Do you agree? Explain your answer in detail.

**Q3)** Explain in detail the recent developments in non banking financial institutions.

OR

What are derivatives contracts? Explain the money market derivatives in detail.

**P.T.O.**

**Q4)** Explain in detail the organization, objectives and functions of Interconnected Stock Exchange of India Limited.

OR

Citing examples of some recent bank mergers in India, explain the motives and rationale behind these mergers.

**Q5)** Write notes on (Any Two)

- a) Commercial paper
- b) Universal banking
- c) Factoring
- d) Changing trends of foreign institutional investment





Total No. of Questions : 5]

P2580

[4664] - 70

**M.Com. (Part - II) (Semester - IV)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**Recent Advances in Banking and Finance**  
**(2008 Pattern) (Paper - VII)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) वित्तीय समावेशन याने तुम्हाला काय अर्थबोध होतो? आर्थिक वृद्धी आणि वित्तीय समावेशन यांमधील दुवा सविस्तर स्पष्ट करा.

किंवा

बँक नियमनांमध्ये झालेले विकास खालील मुद्द्यांना अनुसरून सविस्तर स्पष्ट करा.

- अ) निष्क्रिया मालमत्ता  
ब) भांडवल पुरतेपणा

प्रश्न 2) बँकिंगमधील तंत्रज्ञानातील बदल खालील बाबींना विशेष अनुसरून स्पष्ट करा.

- अ) बँकांचे संपूर्ण संगणीकरण  
ब) टेली-मोबाईल आणि कोठेही बँकिंग

किंवा

‘आपल्या ग्राहकांना तंत्रज्ञानाने अद्ययावत सेवा पुरविण्यासाठी कोअर बँकिंग ही पुर्वअट बनते’. आपण याच्याशी सहमत आहात काय? आपले उत्तर सविस्तर स्पष्ट करा.

प्रश्न 3) बँकेतर वित्तीय संस्थांमधील अलिकडच्या काळातील विकास सविस्तर स्पष्ट करा.

किंवा

अनुजात करार म्हणजे काय? नाणेबाजारातील अनुजात सविस्तर स्पष्ट करा.

प्रश्न 4) भारतीय आंतरबद्ध भांडवल बाजाराचे संघटन, उद्दीष्टे आणि कार्ये सविस्तर स्पष्ट करा.

किंवा

भारतातील अलिकडच्या काळातील बँकांच्या विलीनीकरणाची उदाहरणे देऊन, सदर विलीनीकरणामागील हेतू आणि तर्कसंगती स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

अ) व्यापार पत्र

ब) वैश्विक बँकिंग

क) आडत

ड) विदेशी संस्थात्मक गुंतवणुकीतील बदलते प्रवाह



Total No. of Questions: 5]

SEAT No. :

P2581

[Total No. of Pages : 4

**[4664] - 71**  
**M.Com. (Part - II) (Semester - IV)**  
**ADVANCED MARKETING**  
**Recent Advances in Marketing**  
**(2008 Pattern) (Group - H) (Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates :*

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

**Q1)** What is Strategic Marketing Management? Explain the need, nature and scope of Strategic Marketing Management.

OR

How will you evaluate Marketing Communication Programmes? Explain with examples.

**Q2)** What is Relationship Marketing? Explain relationship marketing in consumer markets.

OR

Elaborate the concept, components and significance of supply chain management.

**Q3)** What is retailing? Elaborate the significance and importance of Retailing in present Indian scenario.

OR

What is meaning of Channel Conflicts? Explain the techniques to resolve channel conflicts.

**P.T.O.**

**Q4)** Explain the role of I.T. in Relationship Marketing.

OR

Define the concept of Strategic Service Management. Explain sustainable competitive advantages of Strategic Service Management.

**Q5)** Write short notes on (Any four) :

- a) Government Services.
- b) Strategic Identification.
- c) Channel Management.
- d) Customer Privacy.
- e) New trends in Retailing.
- f) Media Jargon.

Total No. of Questions : 5]

P2581

**[4664] - 71**  
**M.Com. (Part - II) (Semester - IV)**  
**ADVANCED MARKETING**  
**Recent Advances in Marketing**  
**(2008 Pattern) (Group - H) (Paper - VII)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) व्युत्करचनात्मक विपणन व्यवस्थापन म्हणजे काय? व्युत्करचनात्मक विपणन व्यवस्थापनाची गरज, स्वरूप आणि व्याप्ती स्पष्ट करा.

किंवा

विपणन संदेशवहन कार्यक्रमाचे मूल्यमापन कसे केले जाते ते उदाहरणासहित स्पष्ट करा.

प्रश्न 2) विपणन संबंध म्हणजे काय? ग्राहक बाजारपेठेत विपणन संबंध स्पष्ट करा.

किंवा

साखळी पुरवठा व्यवस्थापनाची संकल्पना स्पष्ट करून साखळी पुरवठा व्यवस्थापनाचे घटक व महत्व सविस्तर विशद करा.

प्रश्न 3) किरकोळ विक्री म्हणजे काय? भारतात सध्यस्थितीत असणारे किरकोळ विक्रीचे महत्व विशद करा.

किंवा

साखळी विरोध (Conflicts) म्हणजे काय? साखळी विरोधाची (Conflicts) समस्या सोडविण्याची तंत्रे स्पष्ट करा.

प्रश्न 4) विपणन संबंधात माहीती आणि तंत्रज्ञानाची भूमिका स्पष्ट करा.

किंवा

व्युत्तरचनात्मक सेवा व्यवस्थापन संकल्पनेची व्याख्या द्या. व्युत्तरचनात्मक सेवा व्यवस्थापनाचे क्षमताधिष्ठित स्पर्धात्मक फायदे स्पष्ट करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) सरकारी सेवा
- ब) व्युत्तरचनात्मक ओळख
- क) साखळी व्यवस्थापन
- ड) ग्राहक गुप्तता
- इ) किरकोळ विक्रीतील नविन प्रवाह
- फ) माध्यमांची परिभाषा



Total No. of Questions : 5]

SEAT No. :

P2582

[Total No. of Pages : 3

[4664] - 72

M.Com. (Semester - IV)

ADVANCED ACCOUNTING AND TAXATION (Paper - VIII)

Case Studies in Advanced Accounting, Taxation & Auditing

(Group - A) (2008 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

- 1) *Attempt question No. 1 compulsory and any three from the remaining.*
- 2) *Figures to the right indicate full marks.*
- 3) *Use of non-programmable calculator is allowed.*

**Q1)** State with reasons, whether the following expenses are admissible as a deduction while computing income from business or profession. [25]

- a) Litigation expenses incurred of ₹ 45000 in order to defend an existing title to the business asset.
- b) Expenditure of ₹ 50,000 incurred on foreign visit of a director and his wife for the medical treatment of the director.
- c) Amount spent of ₹ 75,000 towards stamps, registration fees, lawyer's fees etc for obtaining loan & raising money by issue of debentures.
- d) Expenditure of ₹ 25,000 on management of temple in factory premises for recreation of employees.
- e) Donation of ₹ 20,000 paid by an assessee to any relief fund of the Government.

**P.T.O.**

**Q2)** As an Auditor, state with reasons whether the following items relating to parvati sugar mill Ltd. are capital or revenue. [25]

- a) ₹ 50,000 received from issue of shares including ₹ 10,000 by way of premium.
- b) Purchased agricultural land for the mill for ₹ 60,000 and also paid for land revenue.
- c) ₹ 5,000 paid as contribution to PIND for improving roads of sugar producing area.
- d) ₹ 40,000 paid for excise duty on sugar manufactured.
- e) ₹ 70,000 spent for constructing railway siding.

**Q3)** The Balance sheet of xyz company is given below : (₹. in lacs) [25]

Liabilities	Amount ₹	Assets	Amount ₹
Equity share capital	250	Fixed Assets	400
Gen. Reserve	280	Investment	50
P&L a/c (Current Year)	30	Stock	460
Secured Loan - Long Term	300	Debtors	460
Secured Loan - short term	360	Cash in hand	10
Creditors	150	Misc. Exp.	20
Other current Liab.	30	(not writtern off)	
	1400		1400

Other information :

- a) From the profit & Loss Account ₹ 90 lacs was transferred to General Reserve during the year.
- b) Interest cost amounted to ₹ 120 lacs
- c) Taxation @ 40%

Calculate :

- i) Debt - Equity Ratio
- ii) Current Ratio
- iii) Liquid Ratio
- iv) Interest coverage Ratio



**Q4)** Three financing plans are being considered by ABC Ltd. Which requires ₹ 10,00,000 for construction of a new plant. It wants to maximize the EPS and current market price of share is ₹ 30. It has a tax rate of 50% & debt financing can be arranged as follows : Up to ₹ 1,00,000 @ 10%, from ₹ 1,00,000 to ₹ 5,00,000 @ 14% and over ₹ 5,00,000 @ 18%. The three financing plans and corresponding EBIT are as follows. **[25]**

Plan - I - ₹ 1,00,000 debt, expected EBIT ₹ 2,50,000

Plan - II - ₹ 3,00,000 debt, expected EBIT ₹ 3,50,000

Plan - III - ₹ 6,00,000 debt, expected EBIT ₹ 5,00,000

Find out the EPS for all the three plans and suggest which plan is better from the point of view of the co.

**Q5)** **[25]**

- a) A publishing co. undertook repair & overhauling of the machinery at a cost of ₹ 5 lakhs to maintain them in good condition & capitalised the amount, as it is more than 25% of the original cost of the machinery. Advice.
- b) Z Ltd. purchased a machine costing ₹ 5lakhs for its manufacturing operations & paid transportation costs ₹ 80,000. Z Ltd spent on additional amount of ₹ 50,000 for testing & preparing the machine for use. What amount should Z Ltd. record as the cost of the machine.



Total No. of Questions : 4]

SEAT No. :

P2583

[Total No. of Pages : 3

[4664] - 73

M.Com. (Semester - IV)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Case Studies in Advanced Cost Accounting and Cost System

(Paper - VIII) (2008 Pattern) (Group - B)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) Attempt any four questions.
- 2) Each question carries 25 marks.
- 3) Use of non-programmable calculator is allowed.

**Q1) a)** A Sales Manager of a large Retail chain has to travel extensively to visit the various sales outlets. Currently he is hiring an air-conditioned car to make the trip at a cost of 20 per kilometre. The office is considering the following two alternatives: [20]

- i) to buy a new small car at a cost Rs. 4.50 lakhs, which will be disposed of at a price of Rs.1 lakh after 5 years;
- ii) to buy a second hand car at a cost of Rs. 4.50 lakhs, which will be disposed of at a price of Rs. 50,000 after 5 years.

The following further particulars are provided:

	New Car (Rs.)	Old Car (Rs.)
Repairs & Servicing per annum	15,000	25,000
Taxes and Insurance per annum	6,000	3,500
Petrol consumption per litre	15 km	12 km
Petrol/Diesel price per litre	Rs. 75	Rs. 48

Currently the Sales Manager has to Travel 12,000 km annually, which is likely to increase to 18,000 km annually.

You are required to work out which of the three alternative transports will be most economical if the Sales Manager travels 12,000 km and 18,000 km respectively.

**P.T.O.**

- b) List out at least five types of managerial decisions for which “Differential Cost Analysis” is useful. [5]

OR

You have been retained by reputed construction group to design a system of cost control. The group turnover is more than 2,500 crores. The company is engaged in infrastructural work as well as in housing schemes. The construction work is undertaken at various sites at a time, however, purchasing is done at a centralised level. Discuss various methods of material cost control as it can be applied at pre-procurement, procurement, storage and issues of construction material.

**Q2)** KK Ltd. purchases 12,000 units per annum of a spare part from another manufacturer at Rs.4 per unit. The production manager has proposed that the production of this spare part may be undertaken by the company in order to have full control over the supply of the spare part. He has submitted the following information alongwith the proposal : [25]

- a) Material cost per unit Rs.0.6
- b) Labour cost per unit Rs.0.5
- c) Variable Overhead Rs.0.5 per unit
- d) A foreman appointed on monthly salary of Rs.10,000 shall devote 10% of the time on this project.
- e) Cost of the machine Rs 50,000 with a life of 5 years and annual production capacity of 15,000 units.
- f) Funds allotted for the project would have opportunity cost of interest at 10% p.a

Analyse the proposal and make suitable recommendation to the top management.

OR

You are the part of steering committee on wage fixation. The wage agreement is to be signed in January, 2014. The top management has asked you to update on existing cost centre wise direct and indirect wages. A report is also required to be prepared stating slab wise increase in wage cost vis-a-vis its impact on the total cost of a product. With help of hypothetical data prepare:

- a) Cost Centre wise summary of direct and indirect wages
- b) A report showing impact on total cost for 10%, 15% and 20% increase in wage bill.

**Q3)** In order to promote tourism, Prakhar Airline has been given permit to operate three flights in a week between Mumbai and Jaipur (To and Fro). The airline operates a single aircraft of 160 seats capacity. The normal occupancy is estimated at 60% throughout the year of 52 weeks. The one-way fare is Rs.7,500. The costs of operation of flights are :

Fuel cost - variable Rs.1,00,000 per flight

Cost of complimentary food: Rs.125 per passenger

Commission to agents: 5% of fare applicable for all booking

Aircraft Lease: Rs.3,50,000 per flight

Landing Charges: Rs.75,000 per flight

a) Calculate the net operating income per flight. [15]

b) The airline expects that its occupancy will increase to 108 passengers per flight if the fare is reduced to Rs.6,800. Advise whether this proposal should be implanted or not. [10]

OR

Discuss with the help of practical examples, the steps involved in installation of cost accounting system in an organisation of your choice.

**Q4)** X Ltd. has an installed capacity of 1,00,000 units of a product per annum. It currently operates at 70% level. Cost accounting department has evaluated the cost price of the units linked with the capacity level, which is as below:[25]

Capacity Utilization (%)	Cost Price per unit (Rs.)
70	97
80	92
90	87
100	82

The company has received the following offers from three different sources at the following rates:

Country A 5,000 units at Rs.55 per unit FOB

Country B 10,000 units at Rs.52 per unit FOB

Country C 10,000 units at Rs.51 per unit FOB

As a Cost Consultant. Advise the company whether it should accept any or all of the export orders.

OR

You are working with X Ltd. as a Cost Accountant. It is a manufacturing company recently covered under Statutory Cost Audit as per the guidelines issued under Cost Audit Rules, 2011. Discuss the preliminaries required to be prepared before commencement of cost audit.



Total No. of Questions : 6]

SEAT No. :

**P2584**

[Total No. of Pages : 7

**[4664] - 74**

**M.Com. (Semester - IV)**

**CASE STUDIES IN BUSINESS PRACTICES (Paper - VIII)**

**Business Practices and Environment**

**(Group - C) (2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

- 1) All questions from Part I is compulsory.*
- 2) Solve any 3 case studies from part - 2.*
- 3) Figures to the right indicate full marks.*

**Part - I**

*Q1) Which are the various approaches to case study method? Explain in detail.* [15]

OR

Explain the role of case study method in managerial decisions.

*Q2) State & Explain various objectives & limitations of the case study method.* [10]

OR

Write a procedure of Analysing the case with suitable examples.

**Part - II**

**Case 1 :**

In a particular factory, the work study engineer from the factory showed excellent interest and promising competence at the end of the theoretical sessions. The management of the firm was also very progressive and the work study engineer did not lack any support from the top management. His Intelligent approach to several specific instances of work was also blessed by the workers approval.

***P.T.O.***

"During the project work, he undertook the study of department which was managed by - technician holding a position senior to him in the same company. Blinded by his successes in previous instances, the work study engineer not only failed to consult the senior departmental Manager but openly complained to the top management against the departmental head. Knowing the attitude of the works study engineer the departmental Manager adopted an antagonistic attitude to work study and pointed out that further chances made the work study engineers ideas unnecessary. Their personnel relations, ultimately proved to be the biggest handicap to successful application of work study."

#### Questions

- a) Is the response of the Departmental Manager unexpected or unactual.
- b) What role has the top Management's support to work study engineer played in his attitude.
- c) How far the top management could have made his approach more result oriented rather than prestige oriented and complaicing one.

**Case2 :** National carpets (NC) Makes three categories of product :

Artificial fibre carpet, wood carpet and carpet backing. They produce one type of backing and many types of other two products. The types differ with regard to colours and patterns. Many of the batches produced were unusually large when plenty of finished goods have to be maintained awaiting sales. Production Supervisor argued that it was a plain economics. The production control Manager, Mr. Srinivas, has been charged with investigating the production scheduling for NC. Recently they have a

difficulty in meeting delivery dates, since the factory has been operating at 100% capacity. Srinivas believes that too much time has been lost in changing over from one product to another.

Analyse the case and answer the following Questions:

- a) What measures do you suggest to reduce the set up time which was a problem?
- b) What are your recommendations of smoothing of production flow to meet customer delivery commitment?
- c) Comment on the production system efficiency.

**Case-3 :** Prakash is an engineer in a large design engineering office. He hails from a poor but disciplined family. The family has a rural background for Prakash it was 'earn while you learn' although till he graduated with architecture as his major. Prakash is intelligent, capable and hard working. But his main fault is that he does not want to take risks. He hesitates to make decisions by self, and often brings petty and routine problems to his boss or to peers for decisions. Whenever he does a design job, he brings it in rough draft to his boss for approval before finalising it.

Since Prakash is capable person, his boss wants to motivate him to be more independent in his work. The boss believes that this approach will improve Prakash's performance, relieve the boss from extra routine and give Prakash more self confidence. However the boss is not sure how to go about motivating Prakash to take initiative in his work.

Questions:

- a) Analyse the case.
- b) How will you motivate Prakash as a Manager. Explain with reasons.

**Case-4 :** Ratna Manufacturing is - medium size manufacturing firm making are welding Equipment, electric motors and generators. The plant design is a typical assembly - line Layout. Various components are added to the items as it moves down a conveyor line until the completed produce is assembled. Each worker is assigned to work station along the assembly line and performs a specific task on the item at his station. The tasks are repetitive with the little & flexibility for the employee.

The manufacturing facility itself is too large noisy and poorly ventilated Hot in summer and cold in winter. There is a little interaction among the employees or supervisors during the day. The management style is authoritarian. There is no employee union neither their representation in the management. Product quality is a business problem from last few years. Return from customers and complaints are many. Productivity of workers is very low & below standard. Absenteeism is high. The plant was recently purchased by an established group as the owner was of the opinion that it is good decision to sell out the plant.

- a) Analyse the case.
- b) As a incharge of Business who would you justify the decision of sell of plant.
- c) If it would not have been sold, what measures you would have suggest for improvement in working of plant.



Total No. of Questions : 6]

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M.Com. (Semester - IV)

CASE STUDIES IN BUSINESS PRACTICES (Paper - VIII)

Business Practices and Environment

(Group - C) (2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[ एकूण गुण : 100

- सूचना :- 1) भाग - 1 मधील सर्व प्रश्न सक्तीचे.  
2) भाग - 2 मधील कोणत्याही दोन केलेस सोडवा.  
3) उजवीकडील आकडे गुण दर्शवितात.

भाग - 1

प्रश्न 1) केस स्टडी पद्धतीचे विविध दृष्टीकोण कोणते ? विस्ताराने स्पष्ट करा. [15]

किंवा

व्यवस्थापकीय निर्णयामध्ये केसस्टडीची भूमिका स्पष्ट करा.

प्रश्न 2) केस स्टडी पद्धतीचे विविध उद्देश व मर्यादा सांगून, स्पष्ट करा. [10]

किंवा

केस (समस्या आभ्यास) स्टडी विश्लेषणाची पद्धत आवश्यक त्या उदाहरणासहीत स्पष्ट करा.

भाग - 2

केस-1 एका विशिष्ट कारखान्यामध्ये वर्क्सस्टडी इंजिनिअरने सैद्धांतिक सत्राच्या अखेरीस उत्तम सहभाग व क्षमता दर्शविली. संस्थेचे व्यवस्थापन सुद्धा प्रगतीशील असून वर्क्स स्टडी इंजिनिअरला वरीष्ठ व्यवस्थापनाकडून पुरेसा पाठींबा प्राप्त होत असे. त्यांचा कल्पक व हुशार दृष्टीकोन अनेक प्रसंगी कर्मचाऱ्यांनी / कामगारांनी दाद देवून व्यक्त केला होता.

प्रत्यक्ष प्रकल्पावर काम करताना त्याने अशा विभागाची जबाबदारी स्विकारली ज्या प्रकल्पात त्याच्यापेक्षा वरिष्ठ असणाऱ्याने व्यवस्थापन केलेले आहे. त्याच्या पूर्वीच्या यशामुळे

वर्क्स स्टडी इंजिनिअरने वरिष्ठांशी सल्लामसलत करण्याचे टाळले इतकेच नव्हे तर व्यवस्थापनाकडे विभाग प्रमुखांच्या विरुद्ध तक्रारही केली. वर्क्स स्टडी इंजिनिअरच्या या भूमिकेमुळे वरिष्ठ व्यवस्थापकाने विरुद्ध भूमिका घेतली व असे निदर्शनाला आणले की यानंतरचे बदल व कल्पना अनावश्यक आहे. यामुळे दोघांमधील वैयक्तिक संबंध ताणले गेले व वर्क्स स्टडीचे यशस्वी आयोजनात अडथळा निर्माण झाला.

प्रश्न

- अ) विभागप्रमुखाचा प्रतिसाद अनपेक्षित आहे का ?
- ब) वर्क्स स्टडी इंजिनिअरचा दृष्टीकोन वरिष्ठ व्यवस्थापकाच्या भूमिकेत कशी भूमिका ठरविणार आहे ?
- क) वरीष्ठ व्यवस्थापनाचा दृष्टीकोन परिणामास महत्त्व देणारा असावा की प्रतिष्ठा अगर तक्रार दर्शविणारा असावा ?

केस - 2 नॅशनल कार्पेट्स (एनसी) तीन प्रकारचे उत्पादन तयार करतात. त्यामध्ये आर्टीफीशियल फायबर कार्पेट, वूड कार्पेट, आणि कार्पेट बँकिंग इत्यादी, याशिवाय अन्य प्रकारचे उत्पादन कंपनी करित असे. ह्या सर्व प्रकारा मध्ये रंग व प्रकारात भिन्नता होती. उत्पादनाच्या अनेक बॅचेस संख्येने खूप अधिक असून विक्री अभावी तयार माल तसाच पडून राहत असे. उत्पादन पर्यवेक्षक ह्याला अर्थशास्त्राचा नियम म्हणत असे. उत्पादन नियंत्रण व्यवस्थापकाला (श्री. श्रीनिवास) उत्पादनाच्या वेळापत्रकाचा तपास करण्यास सांगितले होते. अशातच त्यांना पूरवठ्याच्या तारखा सांभाळणे कठीण गेले होते. कारखाना 100% कार्यक्षमतेने चालत असल्याने श्री. श्रीनिवास ह्यांचा असा विश्वास होता कि एका उत्पादनापासून दुसऱ्या उत्पादना पर्यंत जाण्यासाठी खूप मोठ्या प्रमाणावर वेळेचा अपव्यय होत असे.

वरील समस्येचे विश्लेषण करा व पुढील प्रश्नांचे उत्तरे द्या.

- अ) एका उत्पादनापासून दुसऱ्या उत्पादनाकडे जाण्यासाठी “सेटअप टाईम” कमी करण्यासाठीच्या उपाययोजना कोणत्या ? समस्या कोणती आहे.
- ब) ग्राहकांना वितरण करण्याची हमी पाळण्यासाठी उत्पादन प्रवाह सुरळीत होण्यासाठी आपल्या शिफारशी कोणत्या ?
- क) उत्पादन पद्धती कार्यक्षमता यावर आपले मत व्यक्त करा.

केस - 3 मोठ्या इंजिनिअरिंग डिझायनिंग ऑफीसमध्ये प्रकाश हा इंजिनिअर आहे. तो गरीब परंतू शिस्तबद्ध कुटुंबातून आला आहे. कुटुंबाला ग्रामिण पार्श्वभूमी आहे. आर्टीटेक्ट हा प्रधान विषय घेवून तो पदवीधर झाला असला तरी संपूर्ण शिक्षण त्याचे कमावा व शिका योजने अंतर्गत शिक्षण झाले होते. प्रकाश हा बुद्धीमान, क्षमतापूर्ण व कष्टाळू इंजिनिअर आहे. मात्र त्याचा मूख्य दोष म्हणजे तो धोका पत्करण्यास तयार नसे. स्वतः निर्णय घेण्यास तो तयार नसतो. आणि बहुतेकदा अत्यंत शुल्लक व नियमित निर्णय व समस्या तो वरिष्ठांकडे घेवून जात असे. कोणतेही डिझाईन तयार केले की त्याचा कच्चा मसूदा तो त्याच्या वरीष्ठांकडे मान्यतेसाठी घेवून जात असे.

प्रकाश हा क्षमता असणारा असल्याने त्याचे वरिष्ठ त्याला वैयक्तिक निर्णय घेणे कमी प्रोत्साहन देत असे. वरीष्ठांचा असा विश्वास आहे की, या प्रकारचा दृष्टिकोन त्याच्यात निर्णयक्षमता निर्माण करेल. त्यामुळे नियमित प्रकारच्या निर्णयातून वरीष्ठांची सूटका होईल. व प्रकाश मध्ये आत्मविश्वास निर्माण होईल. तथापि प्रकाशच्या वरीष्ठांनामात्र प्रकाशला कसे प्रेरित करावे ज्यामुळे तो कामात व निर्णयात पुढाकार घेईल याची नक्की पद्धती ठरत नव्हती.

प्रश्न

- अ) सदर समस्या अभ्यासाचे विश्लेषण करा.
- ब) व्यवस्थापक ह्या नात्याने तुम्ही प्रकाशला कसे प्रेरित कराल. कारणासहित स्पष्ट करा.

केस - 4 रत्ना मॅन्युफॅक्चरिंग कंपनी ही मध्यम स्वरूपाची उत्पादन कंपनी आहे. ही कंपनी आर्क वेल्डींग उपकरणे, इलेक्ट्रीक मोटार्स, आणि जनरेटर्स उत्पादन करते. यंत्र रचना ही असेंब्ली प्रकारात मोडणारी आहे. या प्रकारच्या उत्पादनामध्ये अनेक उपघटक (Component) या कनेव्हनट मध्ये उत्पादन प्रक्रीयेत समाविष्ट होत असतात. प्रत्येक कामगाराला त्यांच्या कामाच्या प्रक्रीयेत सहभागी होण्याचे काम दिले आहे. प्रत्येकाला विशिष्ट काम दिले आहे. या प्रक्रीयेतील कामे त्याच त्याच (Repeatative) प्रकारची असून त्यामध्ये लवचिकता आहे, प्रत्येक कर्मचाऱ्यासाठी ही लवचिकता आहे.

उत्पादनाचे वातावरण आणि स्थळ अत्यंत गोंगाटाचे असून अत्यंत कमी प्रकाशाचे आहे, हवा व वातावरण ही प्रतिकूल आहे. (उन्हाळ्यात गरम तर थंडीत थंड आहे) दिवसभरात कर्मचारी / कामगार व पर्यवेक्षक या दरम्यान कमी संवाद असतो व्यवस्थापनाचा हा प्रकार अधिकार वाणीचा आहे. कामगारांची युनियन नसल्याने व्यवस्थापनातील कामगारांचा सहभाग नगण्य आहे. गत काही वर्षांपासून उत्पादनाची गुणात्मकता कमी दर्जाची आहे. ग्राहकांकडून परत येणारा माल आणि तक्रारी भूरपूर आहेत. कामगारांची उत्पादन क्षमता कमी व प्रमाणीत दर्जापेक्षा कमी आहे. गैरहजेरीचे प्रमाण अधिक आहे. हा सयंत्र नुकताच प्रस्थापित औद्योगिक समूहाने खरेदी केला आहे. कारण मालकाची अशी भुमिका होती की यंत्र सयंत्राची विक्री हा योग्य व चांगला निर्णय आहे.

प्रश्न

- अ) सदरील समस्येचे विश्लेषण करा.
- ब) व्यवसायाचा प्रमुख या नात्याने प्रकल्पाची विक्री हा निर्णयाचे तुम्ही केस समर्थन कराल.
- क) जर हा प्रकल्प विकला नसता तर त्यामध्ये सुधारणा व्हाव्यात म्हणून आपण कोणत्या सूचना केल्या असत्या ?



Total No. of Questions : 4]

SEAT No. :

**P2585**

[Total No. of Pages : 8

**[4664] - 75**

**M.Com. (Semester - IV)**

**BUSINESS ADMINISTRATION (Special Paper - VIII)**

**Case Studies in Business Administration**

**(Group - D) (2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

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

**Q1)** Evaluate strengths and weaknesses of Case Study Approach as a means to resolve various issues in the Management of a Company.

OR

Explain in detail with suitable practical examples various routine as well as strategic decisions taken by the Board of Directors of any corporate form of organization. Make logical assumptions in support of your answer.

**Q2)** Explain the meaning and scope of Business Administration with reference to any organization of your choice.

OR

Explain limitations of Case Study Method.

**Q3)** Mr. Prakash is very senior employee of Dynamic Machines Ltd. He has become a senior machinist and is at the top of the promotion ladder in the unionized grades. He is also the highest paid unionized employee and his next promotion would place him in the Supervisory Category.

About five years ago the employees were organized into a union, but Prakash did not take any active part either in organizing the union or in the union activities. About a year ago, Prakash developed an illness that was difficult to diagnose. He lost strength and energy but was able to work. Because of his good record and attitude, the company decided to accommodate him and kept on giving him light work and protected his wages till he was able to regain his health.

**P.T.O.**

Just recently, the workmen in the machine shop where Prakash worked suddenly struck work. They did not have any authorization of the union. The workmen in the other departments continued to work normally. The workmen in the machine shop claimed that their earnings has fallen down in comparison to the workmen in the other departments due to their not being able to get any overtime.

Much to the surprise and disappointment of the machine shop supervisor and the management Prakash not only participated in this strike but was found to be instrumental in organizing the same and appeared to be one of the leaders.

Questions

- a) Does Prakash's action seem reasonable in the light of the consideration extended to him by the management during his illness?
- b) What should the supervisor do now with Prakash?
- c) What is your reaction to the complaint of the workmen of the machine shop?

OR

M/s Rasayan Chemical is a well established Private Ltd. Chemical company, situated at Pirunguth Industrial Estate, around 40 km from Pune. Mrs. Patil is a young Managing Director of this company. Mrs. Patil became M.D. just 2 years ago and took the charge from her father Mr. Jayant, who happened to be CMD then.

There are two registered unions in this company. One is that of workers viz. Rasayan Chemical Workers Union having about 400 members (almost all workers are union members), and the other is that of staff members viz. Rasayan Chemical Staff Association, almost all chemists are members of this association, (about 100 numbers). These two unions separately negotiate with the management regarding the wage/salary increase and other service conditions.

The period of the last agreements with these unions got over in June' 1998. There were couple of rounds of negotiations with both the unions separately, but nothing positive came out of these discussions. The agreement issue has been pending over for the last 15 months. Internal situation in the company is not at all conducive and healthy. The workers and staff members have already started showing their 'anger' through slogans shooting, gate meetings and go slow tactics.

Very recently, the personnel manager Mr. Bal was asked by management to put up a notice regarding withdrawal of L.T.A benefits and reduction of bonus percentage i.e. from 20% to 8.33%, with immediate effect. Mr. Bal informed management about repercussions of the notice and also gave

reference of Section 9 of I.D. Act, 1947. Management did not listen to Mr. Bal and he was compelled to put up the notice.

The situation in the company went out of control and workers and staff members started serious agitations. They even started shouting slogans inside the factory premises during Lunch break. Go slow on the plant was made more severe. They also resorted to gheraos.

Questions

- a) Analyze the case.
- b) Comment on the action of management Justify your answer.
- c) Comment on the union's approach.
- d) Give your constructive suggestions to improve the situation.

**Q4)** "Vikram Industries" is an Engineering goods manufacturing company located near Somatane Phata about 50 km from Pune, on Pune-Mumbai Highway.

Mr. Devidas, an unskilled permanent worker, was asked to work in press-shop on a press-machine, without any training of handling such machine. Due to lack of knowledge and training, Mr. Devidas was not at all comfortable and confident while working on the press-machine. In such a unsafe condition, he met with an accident and lost his right hand index figure.

Mr. Devidas asked management to give compensation as per the Workman's Compensation Act, 1923. The management refused to give any compensation, as they felt that the accident took place due to negligence on the part of the workman.

Mr. Devidas, through his union took the matter for grievance redressal procedure but failed in getting any compensation from management. He then moved the court.

Questions

- a) Analyze the case.
- b) Comment on management's action.
- c) Comment on Mr. Devidas approach.
- d) Work out the compensation and advise the management for appropriate action.

OR

The Western Electronics Ltd, Mumbai is an important establishment situated in Ballard Estate. It has 6600 workmen employed. The recognized union of the factory is “Mumbai Kamgar March” a very powerful organization.

In December 1990 the State Govt. directed the company to shift some sections of the factory to the backward area like Aurangabad or any other place in Marathwada.

The union declared a strike when the company planned to shift some of the workers to the new location and the management declared a lockout in response to the strike. The union was very much agitated with the sudden decision of the transfer of the factory. It claimed that it was not taken into confidence and questioned. The basis on which the Govt. had contented to such a move.

In order to resolve the dilemma, State Labour Minister suggested that instead of Aurangabad, some sections should be shifted to vasti in New Mumbai thereby preventing retrenchment. The management accepted the proposal and even offered to reimburse the transportation cost incurred by the workers who availed themselves of CIDCO transport but insisted that beyond this the company would not practice further concession. For instance they were to request on duty in time and would not be permitted to work if they come late.

The union is quite upset as the transfer would affect some 900 worker, but at the same time it has not been able to unrest any significant concessions either in cash or kind as the company has been running at a loss. This has adversely affected its bargaining leverage.

The management informs and claims that it has informed the Labour Commissioner and the Union about the senior and the Workers to be transferred to New Mumbai. It has alleged that the Union is misleading the workers by telling them that they will stand to lose by the transfer. The lockout is still confirmed.

#### Questions

- a) Analyze the problem that led to the breakdown of industrial relations in this company.
- b) Comment on the stand taken by the Union in the respect.
- c) How would you remedy the present situation?
- d) Give a suitable title to the case.

Total No. of Questions : 4]

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[4664] - 75

M.Com. (Semester - IV)

BUSINESS ADMINISTRATION (Special Paper - VIII)

Case Studies in Business Administration

(Group - D) (2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडवणे अनिवार्य आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) व्यवसाय व्यवस्थापनातील विविध समस्यांची उकल करताना वापरल्या जाणाऱ्या 'समस्या अध्ययन पद्धतीचे फायदे व मर्यादा यांचे विवेचन करा.

किंवा

कंपनीच्या संचालक मंडळाला घ्यावे लागणारे दैनंदिन तसेच व्यूहात्मक निर्णयाचे उदाहरणासहित स्पष्टीकरण करा.

प्रश्न 2) 'व्यवसाय प्रशासन' या संकल्पनेची व्याख्या व आवाका सोदाहरण स्पष्ट करा. यासाठी आपण कोणत्याही एका व्यवसाय संघटनेच्या सहाय्याने हे विवेचन करू शकता.

किंवा

व्यष्टी अध्ययन पद्धतीच्या मर्यादा स्पष्ट करा.

प्रश्न 3) श्री. प्रकाश हे डायनॅमिक मशिन्स लिमिटेड या कंपनीत अतिवरिष्ठ कर्मचारी आहेत. ते वरिष्ठ यांत्रिकी या पदावर कार्यरत आहेत व युनियनने निर्धारित केलेल्या श्रेणीनुसार पदोन्नतीच्या सर्वात वरच्या पायरीवर आहेत. ते कंपनीतील सर्वाधिक वेतन प्राप्त करणारे कर्मचारी आहेत. आणि त्यांची पुढील पदोन्नती पर्यवेक्षण श्रेणीत होणार आहे.

सुमारे पाच वर्षापूर्वी कंपनीतील कर्मचाऱ्यांनी एकत्र येवून युनियनची स्थापना केली. परंतु प्रकाश यांनी युनियनच्या स्थापनेत अथवा उपक्रमात कोणत्याही प्रकारचा सक्रिय सहभाग घेतला नाही. सुमारे एक वर्षापूर्वी श्री. प्रकाश यांना निदान न होणाऱ्या आजाराने ग्रासले होते. त्यांची शक्ती व उत्साह मोठ्या प्रमाणावर कमी झाला होता. तथापी ते कार्यरत होते.



त्यांची भूतकाळातील उत्कृष्ट कामगिरी तसेच त्यांचा कामाबाबतचा सकारात्मक दृष्टीकोन पाहून कंपनीने त्यांना कमी श्रमाचे काम देवून त्यांचा पगार सुरक्षित ठेवला.

नुकतेच श्री. प्रकाश यांच्या यांत्रिकी विभागातील कर्मचाऱ्यांनी कामावर बहिष्कार टाकला. त्यांना कामगार संघटनेची कोणतीही मुखत्यारी प्राप्त नव्हती. इतर विभागातील कामगार मात्र त्यांचे कामकाज नियमितपणे करत होते. प्रकाश यांच्या विभागातील कर्मचाऱ्यांचे म्हणणे होते की इतर विभागांच्या तुलनेत त्यांना मिळणाऱ्या मोबदल्यात घट झाली आहे कारण त्यांना जादा कामाचा मेहनताना मिळत नाही.

श्री. प्रकाश यांच्या विभागातील पर्यवेक्षक तसेच कंपनीचे व्यवस्थापक हे पाहून आश्चर्यचकित झाले की श्री. प्रकाश यांनी काम बंद करण्याच्या प्रक्रियेत नुसताच सहभाग घेतला नव्हता तर ते या प्रक्रियेतील एक महत्वाचा घटक म्हणून भूमिका पार पाडत होते. ते जसेकाही एक नेते झाले होते.

- अ) श्री. प्रकाश यांच्या आजारपणाच्या दरम्यान व्यवस्थापनाने त्यांना दिलेल्या सहानभूतीपूर्ण वागणुकीच्या पार्श्वभूमीवर श्री. प्रकाश यांची भूमिका योग्य वाटते का ?
- ब) पर्यवेक्षकाने श्री. प्रकाश यांच्या संदर्भात कोणती भूमिका घ्यावी असे तुम्हाला वाटते ?
- क) यांत्रिकी विभागातील कर्मचाऱ्यांनी केलेल्या तक्रारीबद्दल तुमची प्रतिक्रिया कशा प्रकारची राहिल ?

किंवा

रसायन केमिकल्स ही एक प्रस्थापित रसायननिर्मिती करणारी खाजगी मर्यादीत कंपनी आहे. ही कंपनी पुण्यापासून 40 कि. मी. दूर पिरंगुट येथे स्थित आहे. श्रीमती पाटील या कंपनीच्या व्यवस्थापकीय संचालक आहेत. त्यांनी त्यांचे वडील श्री. जयंत यांच्याकडून दोन वर्षापूर्वी कार्यभार स्वीकारला. श्री. जयंत हे तत्कालीन मुख्य व्यवस्थापकीय संचालक होते.

कंपनीमध्ये दोन नोंदणीकृत संघटना आहेत. त्यापैकी एक कामगारांची संघटना आहे. तिचे नाव रसायन केमिकल वर्क्स युनियन असून सुमारे 400 कामगार या संघटनेचे सदस्य आहेत. जवळजवळ सर्व कामगार या संघटनेचे सदस्य आहेत दुसरी संघटना ही कार्यालयीन कर्मचाऱ्यांची आहे. तिचे नाव रसायन केमिकल स्टाफ असोशियेशन आहे. सुमारे 100 कर्मचारी या संघटनेचे सदस्य आहेत. या दोन्ही संघटना व्यवस्थापनाशी वेतन मजूरी यातील वाढ तसेच सेवा शर्तीच्या बाबतीत व्यवस्थापनाशी स्वतंत्ररीत्या वाटाघाटी करतात.

कामगार संघटनांशी झालेला मागील करार जून 1998 मध्ये संपुष्टात आला. त्यानंतर काही वेळाव्यवस्थापनाशी दोन्ही संघटनांच्या चर्चेच्या काही फेऱ्या झाल्या. परंतू या चर्चामधून काहीही सकारात्मक निष्पन्न झाले नाही. नवीन वेतन कराराचा मुद्दा मागील 15 महिन्यांपासून प्रलंबित आहे. यामुळे कंपनीतील अंतर्गत वातावरण तापले आहे. कामगार व कार्यालयीन कर्मचारी यांच्यात नाराजीची भावना आहे. त्यांनी त्यांचा राग घोषणांमधून कारखान्याच्या प्रवेशद्वारावर सभा घेवून तसेच सावकाश काम या तत्वांचा अवलंब करून दाखविण्यास सुरुवात केली आहे.

नुकतीच कंपनीने मनुष्यबळ व्यवस्थापक श्री. बाळ यांना व्यवस्थापनाने कर्मचाऱ्यांचा सुट्टीचा प्रवासभत्ता रद्द करण्याची तसेच बोनसचा दर 20 टक्कांवरून 8.33 टक्कांपर्यंत कमी करण्याची सूचना काचफलकावर प्रदर्शित करण्याचा आदेश दिला.

श्री. बाळ यांनी व्यवस्थापनाला या सूचनेबद्दल होणाऱ्या कामगारांच्या प्रतिक्रिया तसेच औद्योगिक कलह कायदा 1947 च्या कलम 9 मधील तरतुदींची माहिती दिली. तथापी व्यवस्थापनाने त्यांचे न ऐकता सदरची सूचना प्रदर्शित करण्याचा आदेश दिला.

यामुळे कंपनीतील परिस्थिती नियंत्रणाबाहेर गेली. कामगार व कर्मचारी यांनी गंभीर स्वरूपाची निदर्शने करण्यास सुरुवात केली. त्यांनी कारखान्याच्या प्रांगणात दुपारच्या जेवणाच्या सुट्टीत घोषणाबाजी करण्यास सुरुवात केली. 'सावकाश काम' या तत्वाचा वापर अधिक तीव्रतेने सुरू झाला. कामगारांनी घेराव घालण्याचे तंत्र अवलंबविले.

- अ) सदर केसचे विश्लेषण करा.
- ब) व्यवस्थापनाने केलेल्या कृतीवर आपले मत द्या. आपल्या मताचे समर्थन करा.
- क) कामगार संघटनेच्या दृष्टीकोनाबाबत आपले मत लिहा.
- ड) या परिस्थितीवर रचनात्मक सूचना करा.

प्रश्न 4) विक्रम इंडस्ट्रीज ही पुण्यापासून 50 कि. मी. अंतरावर सोमाटणे फाटा स्थित अभियांत्रिकी मालाचे उत्पादन करणारी कंपनी आहे.

श्री. देविदास हा त्या कारखान्यात काम करणारा अकुशल कामगार आहे. तो सेवेत कायम आहे. त्याला प्रेस शॉपमधील प्रेस मशीनवर काम करण्यास सांगण्यात आले आहे. त्याला या कामाची कोणतीही माहिती अथवा प्रशिक्षण देण्यात आलेले नाही.

देविदास हा त्या यंत्रावर सहजपणे काम करू शकत नाही तसेच त्याला आत्मविश्वासही नाही.

अशा असुरक्षित वातावरणात त्याला अपघात झाला व त्यात त्याने त्याची तजनी गमावली. देविदासने व्यवस्थापनाकडे कामगार नुकसानभरपाई कायदा 1923 अंतर्गत नुकसानभरपाईची मागणी केली. व्यवस्थापनाने नुकसान भरपाई देण्याचे नाकारले. त्यांच्या मते हा अपघात देविदासच्या निष्काळजीपणामुळे झाला होता देविदासने कामगारसंघटनेच्या मार्फत ही बाब तक्रार निवारण विभागाकडे नेली परंतु त्याला व्यवस्थापनाने नुकसानभरपाई दिली नाही. त्यानंतर देविदासने कोर्टात धाव घेतली.

- अ) सदर केसचे विश्लेषण करा.
- ब) व्यवस्थापनाच्या कृतीवर टिप्पणी करा.
- क) देविदासच्या भूमिकेवर आपले मत व्यक्त करा.
- ड) व्यवस्थापनाने किती नुकसानभरपाई द्यावी व कोणती कार्यवाही करावी याबद्दल सल्ला द्या.

किंवा

द वेस्टन इलेक्ट्रॉनिक्स लिमिटेड ही मुंबईतील एक महत्वाची संस्था आहे. या कंपनीची कामगारसंख्या 6600 आहे. 'मुंबई कामगार मंच' ही या कारखान्याची मान्यताप्राप्त कामगार संघटना असून ती अतिशय शक्तीशाली आहे.

डिसेंबर 1990 मध्ये राज्यसरकारने कंपनीला तिचे काही विभाग मराठवाड्यातील औरंगाबाद या अविकसित ठिकाणी स्थानांतरीत करण्यास सांगितले.

कंपनीने काही कामगारांना औरंगाबाद येथे पाठविण्याचा निर्णय जाहीर करताच या निर्णयाच्या निषेधार्थ कामगारांनी संप पुकारला. या संपावर प्रतिक्रिया म्हणून कंपनीने टाळेबंदी जाहीर केली.

कंपनीच्या विविध विभागाच्या औरंगाबाद येथे स्थानांतरण करण्याच्या निर्णयामुळे कामगार संघटना अतिशय संतप्त झाली होती. हा निर्णय घेताना त्यांना विश्वासात घेतले गेले नव्हते अथवा त्यांची परवानगी घेतली नव्हती असा त्यांचा आक्षेप होता.

कामगार मंत्र्यांनी अशी सूचना केली की या समस्येवर मात करण्यासाठी कंपनीचे काही विभाग औरंगाबाद ऐवजी नवी मुंबई येथील वाशी येथे स्थानांतरीत करावेत की जेणेकरून कामगार कपात होणार नाही.

व्यवस्थापनाने हा प्रस्ताव स्वीकारला तसेच जे कामगार सिडकोच्या परिवहन सेवेचा लाभ घेतील त्यांना त्यांच्या प्रवासभाड्याची प्रतिपूर्ती देण्याचीही तयारी दर्शविली. तथापी यापेक्षा अधिक सवलत देणे शक्य नसल्याचेही कंपनीने स्पष्ट केले. उदा. कामगारांनी वेळेतच कामावर येणे आवश्यक आहे. उशीर झाल्यास त्यांना काम करण्यास परवानगी दिली जाणार नाही.

कामगार संघटनेत अद्यापही अस्वस्थता आहे कारण सुमारे 900 कामगारांवर या बदलीचा परिणाम होणार आहे. तसेच कंपनी तोटयात चालली असल्यामुळे कामगार संघटनेला मोबदल्यात कंपनीकडून रोख अथवा इतर स्वरूपात काहीही सवलत मिळणार नाही. यामुळे त्यांची वाटाघाटीची क्षमता कमी झाली आहे.

व्यवस्थापनाने असा दावा केला आहे की वरीष्ठ कामगारांच्या वाशी येथे करण्यात येणाऱ्या बदलीची माहिती त्यांनी कामगार आयुक्त तसेच कामगार संघटनेला दिली आहे. व्यवस्थापनाने असा आरोप केला आहे की कामगार संघटना कामगारांना त्यांची नोकरी धोक्यात येईल असे सांगून त्यांची दिशाभूल करीत आहे. टाळेबंद अद्याप जैसे थे आहे.

- अ) समस्येचे विश्लेषण करा. औद्योगिक संबंध बिघडण्याची कारणे शोधा.
- ब) कामगार संघटनेच्या भूमिकेवर टिप्पणी करा.
- क) तुम्ही या परिस्थितीवर कसा मार्ग काढाल ?
- ड) या केसला योग्य नाव द्या.



Total No. of Questions : 6]

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M.Com. (Semester - IV)

COMMERCIAL LAWS AND PRACTICES

Case Studies in Commercial Laws and Practices

(2008 Pattern) (Group - E) (Paper - VIII)

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *Attempt any 4 Cases.*
- 2) *All questions carry equal marks.*

**Q1)** In an E-trade Agreement, signature is based exclusively on asymmetric methods or techniques. It has been described as a special door, which can be opened with four keys lock. The two keys are on every side of the door and each of these two keys belong to a single party, both the parties stand respectively on each side of the door and both of them have different keys. One of them is co-incidental with the key possessed by the other party. Since they have agreed on the shape and notches in the key (Public key). However, the other Party is not and none of the parties knows exactly, what kind of notches the other key will have. One thing is sure that the door can only be opened when the four keys are in it. Once both the Parties have locked the keys into the door it is possible to open it and for the parties to be sure that, they can negotiate through that open door safely without fear that an outsider might interfere in their business.

Discuss with reference to the authentication of electronic records using digital signatures.

**Q2)** Shri. Sameer is a scientist in space research. He discusses a scientific principle with his colleagues. One of the colleagues, Shri. P. C. Sharma uses the principle and invents working device based on same principle. Another colleagues Shri. R. K. Gupta who was instrumental in suggesting the manner of putting in place the arrangement of the mechanical devices claims himself that he is the true and first inventor and applies for the patent.

Discuss in detail -

- a) The relevant provisions of patent law for the patent.
- b) Is Shri. R. K. Gupta entitled to apply for the patent or not?
- c) If not, who out of the three in the case can apply for the patent.

**P.T.O.**

**Q3)** Raghuvir Yadav the best film producer produced the film in 1980 on social systems and social evils prevailing in India, especially the film highlighted the story of a woman who was the victim of Dowery System. The title of the film was "Shapit Bahu". In the year 2010 Anand Rao made a film under the title of 'Samaj Ko Badal Dalo'. The film was again on similar theme, which was introduced by Raghuvir Yadav. The film by Anand Rao had similarity in some of its events. After viewing the film Raghuvir Yadav claimed that 'Samaj Ko Badal Dalo' was a copy of his original film 'Shapit Bahu'. But Anand Rao argued that the similarity in some of the scenes in his film with that of Raghuvir Yadav's film was merely a coincidence. Anand Rao claimed it was his original Idea. However Raghuvir Yadav filed a case in court of law stating that it is a violation of the Copyright Act.

Discuss the above case in detail in the light of copy right law and give in detail your advise to Mr. Raghuvir Yadav.

**Q4)** Rajendra Raghuvanshi from a village in Bhor by his continuous efforts on Agricultural land and experiments based on the crop of Paddy involved a new type of 'Paddy' and named it as 'Suvasini'. This new crop has more yield and excellent taste. He decided to file a patent for this new variety of crop. Accordingly he applied for the patent of this variety. But then the another farmer from same village claimed that he had already invented this type of variety and had registered the patent under the trade name of 'Khushbu Rice'. The matter was highly discussed. Both varieties had some of the quality similarity. But then Rajendra Raghuvanshi put forth his claim and filed for the patent.

- a) Advise Mr. Rajendra regarding his claim, In the context of the provisions in the law.
- b) In your opinion who of the above two claimant is the true claimant.

**Q5)** Rahu Ltd. and Ram Ltd. are the two companies engaged in similar type of business. They were the producers of software useful for the education institutions. The Board of Directors of both the companies decided to Amalgamate on 1.4.2011 and form a new company called National Softwares Ltd.. The scheme of Amalgamation was accepted by majority of the shareholders of both the companies, the Debenture holders and the others also accepted the proposal. However the scheme of Amalgamation was opposed by the trade union and some of the shareholders having less number of shares. The Dissident shareholders argued that such Amalgamation lack procedure required by law & it is against public interest because of undervaluation of shares. The matter was referred to the Supreme Court. Discuss following issues in detail.

- a) State the relevant provisions in companies Act regarding Amalgamation.
- b) Does the valuation of shares at undervalued price is against public interest?
- c) Does the scheme violate the provisions in law?

**Q6)** Metro Automobile Ltd. Introduced a new two wheeler by name "Generation 2". The specifications were designed by the Research and Development Department with the help of Designing Department. While launching the vehicle the extensive advertisement was carried out. However modern Automobile Ltd. Punjab claim that the design of 'Generation 2' was copied down from the product of Modern Automobile Ltd's registered vehicle "Fast". And the company claim to revoke the vehicle from the market as it is a violation of Industrial Design provisions prevailing in Act. However Metro Ltd., claimed that the product 'Generation 2' was its own self designed product & submitted the evidences accordingly. The matter was sub-Judicised.

- a) Discuss the case in detail.
- b) State the provisions relating to Industrial designing in the law.
- c) State your opinion about the claim of "Metro Automobile Ltd.

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M.Com. (Semester - IV)

COMMERCIAL LAWS AND PRACTICES

Case Studies in Commercial Laws and Practices

(2008 Pattern) (Group - E) (Paper - VIII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) कोणत्याही चार केसेस सोडवा.  
2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) ई - व्यापार करारांतर्गत स्वाक्षरी ही फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सदर स्वाक्षरी ही विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांद्वारे उघडला जावू शकतो. या दरवाज्याच्या दोन्ही बाजूस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एका पक्षाच्या मालकीची असते. दरवाज्याच्या प्रत्येक बाजूला दोन्ही पक्ष भिन्न-भिन्न चाव्यांसोबत क्रमाने ऊभे राहतात. दोन पक्षांपैकी एका पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चावी येवू शकते, कि ज्याद्वारे, ते त्या चावीच्या आकार आणि खाचा संबंधीत चावीच्या आहेत, (जनतेची चावी) असे मान्य करतात. परंतु दुसऱ्या अगर अन्य कोणत्याही पक्षाला दुसऱ्या चावीला कोणत्या प्रकारच्या खाचा आहेत हे माहित नसते. तथापि हे मात्र निश्चित आहे की, जो पर्यंत योग्य त्या चार चाव्या दरवाज्याच्या कुलूपाला लावल्या जाणार नाहीत, तो पर्यंत दरवाजा उघडला जाणार नाही. एकदा दोन्ही पक्ष आपआपल्या चाव्या दरवाज्याच्या कुलूपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षीत आणि कोणत्याही भयाशिवाय उघडण्यासंबंधी बाह्य व्यक्तीला हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भात संगणक स्वाक्षऱ्यांचा अवलंब, करून चर्चा करा.

प्रश्न 2) श्री. समीर हे अंतराळ संशोधनातील एक शास्त्रज्ञ आहेत. ते आपल्या सहकार्यांसोबत एका शास्त्रीय मूलतत्वाची चर्चा करीत असतात. त्यांच्या सहकार्यांपैकी श्री. पी. सी. शर्मा यांनी त्या मूलतत्वाचा अवलंब करून त्याच्या आधारे एका अंतरिक्ष उपकरणाचा शोध लावला. त्यांचे दुसरे सहकारी श्री आर. के. गुप्ता हे साधनिक असून त्यांनी त्या उपकरणाच्या अंतरीक्ष उड्डाणासाठी यांत्रिक कार्यपद्धतीचे निर्देशन केले. त्यामुळे ते त्या उपकरणाचे खरे व प्रथम संशोधक आहेत. असा दावा करून पेटंट मिळविण्यासाठी त्यांनी अर्ज केला आहे.

चर्चा करा -

अ) पेटंट कायद्याच्या पेटंट मिळविण्यासाठीच्या तरतूदी

ब) श्री आर के गुप्ता यांना पेटंट मिळविण्यासाठी अर्ज करण्याचा अधिकार आहे किंवा नाही ?

क) जर नसेल तर त्या तिघांपैकी पेटंटसाठी कोण अर्ज करू शकेल.

प्रश्न 3) भारतामध्ये प्रचलीत असलेल्या सामाजिक चालीरीती, रूढी परंपरा व वाईट गोष्टींवर प्रकाश टाकणारा सिनेमा रघुवीर यादव या उत्कृष्ट चित्रपट निर्मात्याने 1980 मध्ये तयार केला. प्रामुख्याने या सिनेमात एका स्त्रीची व्यक्तीरेखा चित्रित करण्यात आली होती जी हून्याच्या प्रथेची बळी ठरली आहे. या सिनेमाचे शिर्षक “शापित बहू” असे होते. 2010 मध्ये आनंद राव यांनी “समाज को बदल डालो” या शिर्षकाचा सिनेमा तयार केला. हा सिनेमा वरील सिनेमाच्या मूळ विषयावरच तयार केला होता. हा सिनेमा रघुवीर यादव ह्यांच्या सिनेमातील कथेशी साधर्म्य दर्शविणारा होता. काही घटना व प्रसंग सारखेच होते. रघुवीर यादव यांनी असा दावा केला की “समाज को बदल डालो” हा सिनेमा आपल्या कथेवर आधारीतच आहे. परंतु आनंद राव यांनी असे स्पष्ट केले की सिनेमातील काही प्रश्न सारखे असणे हा निव्वळ योगायोग आहे ही कल्पना आपली स्वतःचीच आहे अशी भूमिका श्री आनंद राव यांनी मांडली. तथापि रघुवीर यादव यांनी हा कॉपीराईट कायद्याचा भंग असल्याचे सांगून न्यायालयात दावादाखल केला.

वरील केस विषयी सविस्तर चर्चा करा, प्रामुख्याने कॉपीराईट कायद्याविषयी चर्चा करा. आणि श्री रघुवीर यादव यांना सविस्तर सल्ला द्या.



प्रश्न 4) भोर येथील ग्रामीण भागामध्ये श्री. राजेंद्र रघूवंशी हे शेतकरी आहेत. आपल्या सातत्यपूर्ण शेतीवर आधारीत श्रम आणि प्रयोगाद्वारे त्यांनी भात ह्या पिकाची एक सुधारीत जात “सुवासीनी” शोधून काढली. या नवीन प्रकारच्या भाताला जास्त उत्पादन व उत्कृष्ट चव होती त्यांनी ह्या नवीन प्रकारच्या तांदूळाच्या जातीचे पेटंट मिळावे म्हणून अर्ज करण्याचे ठरविले. त्यानुसार त्यांनी पेटंट प्राप्तीसाठी अर्ज केला. परंतू त्याच विभागातील दुसऱ्या एका शेतकऱ्याने आक्षेप घेत असे प्रतिपादन केले की, त्याने या प्रकारची जात पूर्वीच शोधून काढली असून “खुशबू राईस” नावाने पेटंट ही प्राप्त केले आहे. याविषयी दिर्घ चर्चा झाली. दोन्ही जातींमध्ये काही अंशी साम्य होते. परंतू राजेंद्र रघूवंशी यांनी आपला दावा दाखल केला आणि पेटंट साठी अर्ज केला.

अ) कायदेशीर तरतूदींचा संदर्भ देवून श्री. राजेंद्र यांचा दावा कितपत मान्य होईल याविषयी मार्गदर्शन करा.

ब) वरील दोघांपैकी कोणाचा दावा मान्य होवू शकतो ?

प्रश्न 5) राहू मर्यादित व राम मर्यादित या दोन कंपन्या एकाच प्रकारच्या व्यवसायामध्ये कार्यरत आहेत. शिक्षणसंस्थाना उपयुक्त असणारे ‘सॉफ्टवेअर’ तयार करण्याचा त्यांचा व्यवसाय होता. दोन्ही कंपन्यांच्या संचालक मंडळाने एक एप्रिल 2011 च्या बैठकीत एकत्रीकरणाचा निर्णय घेतला. आणि नॅशनल सॉफ्टवेअर लि. नावाची नवीन कंपनी स्थापन केली. एकत्रीकरणाची ही योजना दोन्ही कंपन्यांच्या बहुतेक भागधारक, कर्जरोखे धारक आणि इतरांनी मान्य केली. तथापि एकत्रीकरणाची ही योजना काही मर्यादित भागधारक आणि श्रमिक संघटनांना मान्य नव्हती. ही योजना मान्य नसणाऱ्या भागधारकांनी असा दावा केला की या योजनेमध्ये काही प्रक्रीया दोष आहे, व ही योजना जनतेच्या विरोधी आहे, कारण भागांचे मूल्य बाजार मूल्यांपेक्षा कमी दर्शविले आहे. संबंधीत प्रक्रीया सुप्रीम कोर्टाच्या आधीन आहे. पुढील मुद्दे विस्ताराने स्पष्ट करा.

अ) एकत्रीकरणासंबंधीच्या संबंधीत तरतूदी कंपनी कायद्यांतर्गत स्पष्ट करा.

ब) भागांचे मूल्य बाजारभावापेक्षा कमी दाखविणे (Undervaluation of shares) जनहित विरोधी आहे कां ?

क) वरील योजना का कायदेशीर तरतूदींचा भंग करणारी आहे कां ?

प्रश्न 6) मेट्रो ऑटोमोबाईल लि. या कंपनीने 'जनरेशन2' नावाची नवीन दुचाकी बाजारात आणली. या दुचाकीचे डिझाईन संशोधन व विकास विभाग आणि डिझायनींग विभागाने विकसित केले होते. वाहन बाजारात आणण्यापूर्वी मोठ्या प्रमाणावर जाहिरात केली गेली. तथापि मॉडर्न ऑटोमोबाईल कं. लि. पंजाबने असा दावा केला की 'जनरेशन2' चे डिझाईन त्यांच्या कंपनीच्या फास्ट या दुचाकीवरून बनविले आहे. मॉडर्न ऑटोमोबाईल लि. ने असा दावा केला की 'जनरेशन दोन' ही दुचाकी बाजारातून काढून घ्यावी कारण त्यामुळे प्रचलित इंडस्ट्रीयल डिझायनींग कायद्यातील तरतूदींना भंग होतो आहे. मेट्रो लि. ने असे म्हणणे मांडले की उत्पादन 'जनरेशन2' हे त्यांच्या कंपनीने स्वतः तयार केले आहे व त्यासंदर्भातले पुरावे दाखल केले. सदरची बाब न्यायप्रविष्ट आहे.

- अ) वरील केसची सविस्तर चर्चा करा.
- ब) इंडस्ट्रीयल डिझायनींगविषयी कायदेशीर तरतूदी सांगा.
- क) मेट्रो ऑटोमोबाईल लि. च्या दाव्यासंदर्भात आपले मत मांडा.



Total No. of Questions : 3]

SEAT No. :

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**M.Com (Semester - IV)**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Case Studies in Co-operation and Rural Development**

**(2008 Pattern) (Paper - VIII)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Shri Kulkarni is working in a Warana cooperative sugar factory to the last 25 years, looking after a sugarcane department of 25 employees. He is not technically qualified man, but is a practical man having good practical experience in a sugarcane field.

He is very good knowledge about variety of sugarcane. However he is very irregular in attendance. Sometimes remaining absent for about 6 to 7 days in a month. He gives various excuses such as (1) He has to see the cooperative authorities. (2) Attend the advocate for discussing cooperative issues (3) Sickness his own or of his wife, etc.

Due to his absenteeism, he does not get full salary of the month and time, which leads to borrowing money from his assistance, and this money generally not returned. This has resulted in loss of work, if his senior officer had not taken care of the same from time to time. The problem is how to tackle this man so that he will be useful and contribute to the betterment of the cooperative sugar factory. He was warned twice for his irregular attendance. His increment was with held for one year for the same reason by the M.D. of the factory Analyse the case and express your views about following issues.

- a) Is Shri Kulkarni a good and skilled workman or a good supervisor?
- b) Are his experience and talent used to best advantage by keeping him as a poor supervisor?
- c) What action can be taken to improve Shri Kulkarni.

**P.T.O.**

**Q2)** Smt. Anita Gowardhan join Mahila Urban Cooperative Bank in 1989 as a clerk after graduation. She completed her bank examination in 1994 and become eligible for promotion then she was aspiring promotion and applied for the post of officer, but could not get promotion due to low score in the written test. She was transferred to her native place in 1999. Again she applied for the post of Officer (from promotion quota) but could not succeed due to low score in the interview. Basically she is very excellent in her work and also popular among the employee.

After rejecting promotion, she was started union activities and elected as a President of Local Unit. She solved number of problems of the members and naturally almost all the employees of the branch joined her Union. Since then she was become a problem to the management.

In 2001, again she was not given promotion though her score was more than minimum in the written test, stating that her score of personal interview was less. But she was answered all the questions very correctly and confidently. In fact promotion was denied on the basis of confidential report of the Branch Manager regarding her Trade Union activities.

Smt. Anita Gowardhan decided later on not to make any application for promotion and devoted more time to the union activities. She also started her own business as well as she diverted deposits of business community to other Urban Cooperative Banks. In 2007, Mahila Urban Cooperative Bank's Management decided to promote Smt. Anita Gowardhan as on Officer as the recommendation of the new Branch Manager and accordingly appointment order was given, but unfortunately she refused to accept the Promotion Order.

### **Questions**

- a) Why did Smt. Anita Gowardhan refused the promotion?
- b) Whether business ethics implemented by Smt. Anita Gowardhan?

**Q3)** Mr. Sudhakar Rode is a very senior employee of Vidarbha Cooperative spinning mill at Amaravati. He was become a senior Machinist and is at the top of the promotion leader in the unionized grades. He is also the highest paid unionized employee and his next promotion would place him in the supervisory category.

About five years ago the employees were organised into a union, but Sudhakar did not take any active part either in organising the union and in the

union activities. Acount a year ago, Sudhakar developed an illness that was difficult to diagnose. He lost strengh and energy, but was able to work. Be cause of good record and attitude, the management of cooperative spinning mill decided to accomodate him and kept on giving him light work and protected his wages till he was able to regain his health.

Just recently, the workman in the machine shop where Sudhakar worked suddenly struck work. They did not have any authorization of the union. The workman in the other departments continued to work normally. The workman in the machine shop claimed that their earning had fallen down in comparison to the workman in other departments due to their not being able to get any overtime.

Much to the surprise and disappointment of the machine shop supervisor and the management.

Sudhakar only participated in this strike but were found to be instrumental in the organising the same and appeared to be one of the leaders.

### **Questions**

- a) Does Sudhakar's action seem reasonable in the light of the consideration extended to him by the management during his illness?
- b) Express your opeinion about union activities.

Total No. of Questions : 3]

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M.Com (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT

Case Studies in Co-operation and Rural Development

(2008 Pattern) (Paper - VIII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न आवश्यक आहे.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) संदर्भासाठी इंग्रजी प्रश्नपत्रिकेचा उपयोग करावा.

प्रश्न 1) श्री. कुलकर्णी हे वारणा सहकारी साखर कारखान्यात गेल्या 25 वर्षांपासून कार्यरत असून 25 कर्मचारी असलेल्या ऊस विभागाचे प्रमुख आहेत. ते तांत्रिकदृष्ट्या शिक्षित नसले तरी ऊस क्षेत्रातील एक अनुभवी व व्यवहार ज्ञान असलेले गृहस्थ आहेत. ऊसांच्या विविध जातीबद्दल त्यांना चांगले ज्ञान आहे. असे असले तरी नियमितपणे हजर राहण्याबाबत श्री कुलकर्णी उदासिन आहेत. काही वेळेस महिन्यातून 6 ते 7 दिवस ते गैरहजर राहतात. तसेच गैरहजेरीबाबत पुढीलप्रमाणे अनेक कारणे देतात,

उदा.-

- अ) सहकारातील उच्चपदस्थांना भेटणे.  
ब) सहकारातील प्रश्नांबाबत वकीलांचा सल्ला घेणे व चर्चा करणे.  
क) स्वतःचे किंवा पत्नीचे आजारपण त्यांच्या सततच्या गैरहजेरीमुळे त्यांना संपूर्ण महिन्यांचा पगार मिळत नसे, म्हणून ते इतरांकडून, त्यांच्या सहकार्यांकडून व कामगारांकडून कर्जे घेत असत, परंतू असे कर्जसहसा परत करीत नसे. यामुळे त्यांचा सहकारी व कर्मचाऱ्यावरील वचक हळूहळू कमी झाला. त्या ऊस विभागामध्ये बेशिस्त वाढून कामकाज कमी झाले, परंतू त्यांच्या वरिष्ठांनी याबाबत काहीही केले नाही.

आता असा प्रश्न उपस्थित झाला की, श्री कुलकर्णी यांचा कारखान्याच्या विकासासाठी कसा उपयोग करून घेता येईल. व एकंदर परिस्थिती कशी हाताळता येईल. श्री. कुलकर्णी यांना गैरहजेरीबाबत दोन वेळेस समज देण्यात आली. तसेच कार्यकारी संचालकांमार्फत त्यांची एक वर्षासाठी पगारवाढ थोपविण्यात आली. केसचे विश्लेषण करून तुमचे मत स्पष्ट करा.

प्रश्न :

- अ) श्री कुलकर्णी हे चांगले तज्ञ कर्मचारी आहेत की उत्तम पर्यवेक्षक आहेत.
- ब) त्यांना पर्यवेक्षक ठेवून त्यांच्यातील बुद्धीमत्तेचा चांगला उपयोग केलेला आहे काय?
- क) श्री कुलकर्णी यांच्यामध्ये सुधारणा होण्यासाठी कोणती कृती योजना करावयास हवी.

प्रश्न 2) श्रीमती अनिता गोवर्धन यांनी पदवीनंतर सन 1989 मध्ये महिला नागरी सहकारी बँकेत कारकून म्हणून नोकरीस सुरवात केली. सन 1994 मध्ये बँक बँकेची परीक्षा देऊन श्रीमती गोवर्धन बढतीसाठी पात्र ठरल्या होत्या पुढेबढतीची त्यांना महत्वाकांक्षा असल्याने अधिकारी पदासाठी अर्ज केला. परंतू लेखी परीक्षेत कमी गुण मिळाल्याने बढती मिळाली नाही. त्यानंतर त्यांची 1999 मध्ये त्याच्या गावात बदली करण्यात आली. परत एकदा त्यांनी बढतीच्या कोट्यातून बढतीसाठी अर्ज केला. तथापी मुलाखतीमध्ये कमी गुण मिळाल्याने बढती मिळाली नाही. मुळामध्ये श्रीमती गोवर्धन अतिशय हुषार असून सर्व कामगारामध्ये प्रसिद्ध होत्या बढती नाकारल्यामुळे त्यांची कामगार संघटनेचे कामकाज सुरू केले आणि त्यांची कामगार संघटनेच्या स्थानिक शाखेच्या अध्यक्ष पदावर नेमणूक झाली. गोवर्धनने कामगाराचे अनेक प्रश्न सोडविले, यामुळे बँकेतील बहुतांग कामगार त्यांच्या संघटनेत सहभागी झाले. त्यानंतर मात्र व्यवस्थापनासाठी श्रीमती गोवर्धन एक समस्या बनल्या. सन 2001 मध्ये परत एकदा बढती दिली नाही. यावेळेस लेखी परीक्षेत किमान गुणांपेक्षा अधिक गुण होते. परंतू मुलाखती मध्ये कमी गुण मिळाले असे कारण सांगण्यात आले. मुलाखतीमध्ये तिने सर्व प्रश्नांची उत्तरे बरोबर व आत्मविश्वासाने दिली होती. वस्तूस्थिती अशी होती की, शाखा व्यवस्थापकाने संघटनेच्या कामकाजामुळे तीचा गोपनीय अहवाल नकारात्मक दिला होता, व त्यामुळेच बढती नाकारली होती.

त्यानंतर श्रीमती गोवर्धन यांनी ठरविले की, बढतीसाठी परत अर्ज करायचा नाही. संघटनेच्या कामाकडे अधिक लक्ष व वेळ द्यायचा असे ठरविले. त्यांनी स्वतःचा नवीन व्यवसाय सुरू केला. तसेच इतर व्यावसायीकांच्या ठेवी दुसऱ्या नागरी सहकारी बँकेकडे वळविल्या, सन 2007 मध्ये नवीन शाखा व्यवस्थापकाच्या शिफारशीवरून गोवर्धन यांना बढती द्यायची असे व्यवस्थापनाने ठरविले, व त्यानुसार बढतीचा आदेश देण्यात आला, परंतू दुर्दैवाने त्यांनी तो नाकारला.

प्रश्न:

- अ) श्रीमती अनिता गोवर्धन यांना बढती का नाकारली?
- ब) श्रीमती गोवर्धन यांनी व्यवसायाची नितीमुल्य जोपासली होती काय?

प्रश्न 3) विदर्भ सहकारी सूतगिरणी म. अमरावती मध्ये श्री. सुधाकर रोडे हे अतिशय जेष्ठ कामगार म्हणून नोकरीस होते. श्री रोडे जेष्ठ यांत्रिकी असून त्यांनी कामगाराचा संघ स्थापन केला. कामगार संघामध्ये संघटनेमध्ये श्री रोडे यांना सर्वात जास्त पगार मिळत होता आणि पर्यवेक्षक पदासाठी त्यांची पुढील बढती होती. साधारणपणे 5 वर्षापूर्वी कामगार हे कामगार संघटनेमध्ये सहभागी झाले व संघटित झाले. परंतू सुधाकर यांनी कामगारांना संघटित करण्यासाठी प्रयत्न केले नाही, किंवा संघटनेमध्ये सक्रिय सहभाग घेतला नाही. साधारण 1 वर्षापूर्वी सुधाकर आजारी पडले आणि त्याच्या आजाराचे निदान करणे अवघड झाले, त्याचे सामर्थ्य आणि ताकद (उर्जा) कमी झाली, परंतू ते काम करू शकत होते. त्यांचा रेकॉर्ड व दृष्टिकोण विचारात घेऊन सहकारी सूतगिरणीच्या व्यवस्थापनाने सुधाकर यांना कामामध्ये समाविष्ट करून घेण्याचे ठरविले. तसेच त्यांना हलके काम देऊन संरक्षण दिले.

अगदी अलीकडे सुधाकर ज्या यांत्रिकी विभागात काम करीत होते त्या विभागातील कर्मचारी अचानक संपावर गेले. त्यांना संघटनेची अधिकृत मान्यता नव्हती. इतर विभागातील मात्र नेहमीप्रमाणे काम करीत होते. यांत्रिकी विभागातील कर्मचाऱ्यांच्या मते इतर विभागातील कर्मचाऱ्यांच्या तुलनेत ओव्हरटाईमची सुविधा न दिल्या गेल्यामुळे पगार कमी झाला आहे.

या संपामुळे सुधाकर सहभागी झाल्यामुळे यांत्रिकी विभागाचा पर्यवेक्षक व व्यवस्थापक आश्चर्यचकित झाले. परंतू हे लक्षात आले की सुधाकर हे कामगारांचे एक नेता होते आणि त्यांनी संपासाठी कामगारांना संघटित केले होते.



प्रश्न:

- अ) सुधाकरच्या आजारपणाच्या काळात व्यवस्थापनाने त्यांना दिलेली सवलतीच्या पार्श्वभूमीवर सुधाकर यांनी घेतलेली भूमिका योग्य वाटते काय?
- ब) कामगार संघटनेच्या कामकाजाबद्दल तुमचे मत प्रदर्शित करा.



Total No. of Questions : 7]

SEAT No. :

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**M.Com (Semester - IV)**

**ADVANCED BANKING AND FINANCE (Paper - VIII)**

**Case Studies in Banking and Finance**

**(2008 Pattern) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *Solve any five cases from the following :*
- 2) *All cases carry equal marks.*

**Q1)** Mr. Shah is a trader. He has a current account with Bank of India. Mr. Shah wants overdraft facility on his current Account from Bank. Discuss the following.

- a) Can Mr. Shah get overdraft facility on his current account or he will have to open a new account? **[5]**
- b) Will the bank honour the cheques issue by Mr. Shah even when he does not have sufficient balance in his current Account? **[5]**
- c) What is the difference between overdraft and cash credit? **[5]**
- d) Will Mr. Shah have to pay interest on sanction limit in case of overdraft?**[5]**

**Q2)** Various types of securities are offered to a bank by its customers as cover for advances. Bank create charge on these securities by different Modes. In this realization discuss the following :

- a) What is Lien? **[5]**
- b) What is Pledge? **[5]**
- c) What do you mean by Hypothication? **[5]**
- d) What is Mortgage? **[5]**

**P.T.O.**

**Q3)** Mr. Pratik has saving Bank Account with Dena Bank. The Bank issues a Pass Book to Mr. Pratik. Mr Pratik does not check entries in the Pass Book regularly. Give your coments and explanation with reference to entries in Pass Book.

- a) What is the importance of Pass Book? [5]
- b) What are the entries made by the Bank in Pass Book? [5]
- c) Give a specimen of a pass book. [5]
- d) The pass book of Mr. Pratik shows a larger balance and he with draw such balance. [5]

**Q4)** Mr. Atul is an account holder in State Bank of India. The Bank issue him a Debit Card. In this context of Debit card give your explanation on the following:

- a) How does the bank issue a debit card to Mr. Atul? [5]
- b) Are there any transaction limits for Mr. Atul Debit Card? [5]
- c) How does the Debit Card work? [5]
- d) What is the difference between Credit Card and Debit Card? [5]

**Q5)** Mr. Prabhakar approach to Bank of India for opening saving Bank Account. Discuss the following :

- a) Is the Bank of India allowed to open saving bank Account of Mr. Prabhakar? [5]
- b) What is K.Y.C. Norms? [5]
- c) It is necessary to Bank of India followed K.Y.C. Norms while opening saving Account? [5]
- d) Which precaution should be taken by Bank while opening Hindu undivided family saving Account? [5]

**Q6)** Mr. Raju purchase a demand draft of Rs. 5000/- from Mumbai branch of Canara Bank drawn on Pune Branch in Favour of Mr. Vilas. The draft is lost in transit before reaching to payee. After one week Mr. Raju comes to Mumbai branch and reports to bank. He demand a duplicate draft.

- a) Can Canara Bank issued duplicate draft? [5]
- b) What steps can be taken by bank to protect Bank interest? [5]
- c) Customer PAN is necessary to issue draft? [5]
- d) Without PAN maximum how many rupees draft will issue by Bank? [5]

**Q7)** Mr. Arun holds 500 shares of IDBI Bank Ltd. He wants to open Demat Account in IDBI Bank Ltd. Give your explanation on the following situation.

- a) What is Demat Account? [5]
- b) Can Mr. Arun deposit IDBI shares in IDBI Bank Ltd. Demat Account?[5]
- c) How many shares you need to open a Demat Account? [5]
- d) How many Demat Account can a person open with a depository? [5]

Total No. of Questions : 7]

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[4664] - 78

M.Com (Semester - IV)

ADVANCED BANKING AND FINANCE (Paper - VIII)

Case Studies in Banking and Finance

(2008 Pattern) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) खालीलपैकी कोणतेही पाच उदाहरणे सोडवा.  
2) सर्व उदाहरणांना समान गुण आहेत.  
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रीका पहावी.

प्रश्न 1) श्री शाहा हे व्यापारी आहे. बँक ऑफ इंडियात त्यांचे चालू खाते आहे. श्री शाहा यांना त्यांच्या चालू खात्यावर बँकेकडून अधिकर्ष सवलत हावी आहे.

पुढील संदर्भात चर्चा करा.

- अ) श्री शाहा यांना चालू खात्यावर अधिकर्ष सवलत मिळेल किंवा त्यांना नविन खाते उघडावे लागेल? [5]
- ब) चालू खात्यात पुरेशी शिल्लक नसतांना श्री शाहा यांना काढलेल्या धनादेशाचा बँक आदर करेल? [5]
- क) रोख कर्ज व अधिकर्ष सवलतीत कोणता फरक आहे? [5]
- ड) अधिकर्ष सवलतीच्या मंजूर मर्यादेवर श्री शाहा यांना व्याज घावे लागेल? [5]

प्रश्न 2) कर्जासाठी अच्छादन म्हणून ग्राहक वेगवेगळ्या प्रकारच्या प्रतिभूति बँकेस सादर करतो. वेगवेगळ्या प्रकारे बँक या प्रतिभूतिवर आपला प्रभार निर्माण करते. या संदर्भात पुढील बाबतीत चर्चा करा.

- अ) बँकेचा धारणाधिकार म्हणजे काय? [5]
- ब) तारण म्हणजे काय? [5]
- क) तारण-गाहण म्हणजे काय? [5]
- ड) गहाण म्हणजे काय? [5]

प्रश्न 3) श्री प्रतिक यांचे देना बँकेत बचत खाते आहे. बँकेने श्री प्रतिक यांना खाते पुस्तक दिलेले आहे. श्री प्रतिक नियमित खाते पुस्तकातील नोंदी तपासत नसत. खाते पुस्तकातील नोंदीन संबंधी तुमचे स्पष्टीकरण द्या.

अ) खाते पुस्तकाचे महत्त्व काय आहे? [5]

ब) खाते पुस्तकात बँक कोणत्या नोंदी करते? [5]

क) खाते पुस्तकाचा नमुना स्पष्ट करा. [5]

ड) खाते पुस्तकात जास्त शिल्लक दाखविलेली होती आणि श्री प्रतिक यांनी जास्त शिल्लक रकम बँकेतून काढली. [5]

प्रश्न 4) श्री अतुल हे स्टेट बँक ऑफ इंडियाचे खातेदार आहे. बँकेने त्यांना डेबिट कार्ड दिलेले आहे. या डेबिट कार्डाच्या संदर्भात आपले पुढील संदर्भात स्पष्टीकरण द्या.

अ) श्री अतुल यांना बँक डेबिट कार्ड कसे देईल? [5]

ब) श्री अतुल यांच्या डेबिट कार्डाच्या व्यवहारास काही मर्यादा आहे काय? [5]

क) डेबिट कार्डाचे कार्य कसे चालते? [5]

ड) क्रेडीट कार्ड व डेबिट कार्डातील फरक काय आहे? [5]

प्रश्न 5) बचत खाते उघडण्यासाठी श्री प्रभाकर यांनी बँक ऑफ इंडिया बरोबर संपर्क साधला. पुढील बाबीसंदर्भात खालील प्रश्नांना संबंधी चर्चा करा.

अ) श्री प्रभाकर यांना बँक ऑफ इंडिया बचत खाते उघडण्यास परवानगी देईल? [5]

ब) के. वाय्. सी तत्व म्हणजे काय? [5]

क) बचत खाते उघडतांना बँक ऑफ इंडियाने के. वाय्. सी तत्वाचे पालन केले पाहिजे? [5]

ड) हिंदू अविभक्त कुटुंब पेढीचे बचत खाते उघडतांना बँकेने कोणती काळजी घेतली पाहिजे? [5]

प्रश्न 6) श्री राजू यांनी विलास यांच्या नावावर रू. 5000 चा मागणीरोखा कॅनरा बँकेच्या मुंबई शाखेतून पुणे शाखेवरील खरेदी केला होता. हा मागणी रोखा प्राप्तकर्त्याकडे पोहचण्यापूर्वीच रस्त्यात गहाळ झाला. एक अठवड्यानंतर श्री राजू यांनी मुंबई शाखेत जाऊन हरविलेल्या मागणी रोख्याची माहिती दिली. त्यांनी मागणी रोख्याची खरी नकल मागीतली.

- अ) बँक मागणी रोख्याची खरी नकल देईल? [5]
- ब) बँक आपले हित साध्य करण्यासाठी कोणती काळजी घेईल? [5]
- क) खातेदाराचा PAN मागणी रोख्याची खरीनकल देण्यासाठी आवश्यक आहे? [5]
- ड) PAN शिवाय बँक जास्तीत जास्त किती समयाचा मागणी रोखा देऊ शकते? [5]

प्रश्न 7) श्री अरूण यांनी आयडीबीआय बँक मर्यादितचे 500 भाग धारण केलेले आहे. त्यांना आयडीबीआय बँकेत डिमॅट खाते उघडावयाचे आहे.

- अ) डिमॅट खाते म्हणजे काय? [5]
- ब) श्री अरूण हे आयडीबीआय बँकेचे भाग आयडीबीआय बँक मर्यादितच्या डिमॅट खात्यात ठेवू शकतील? [5]
- क) डिमॅट खाते उघडण्यासाठी किती भाग धारण करण्याची गरज असते? [5]
- ड) एखादी व्यक्ती ठेवघरात किती डिमॅट खाते उघडू शकते? [5]



Total No. of Questions : 6]

SEAT No. :

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[Total No. of Pages : 4

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**M.Com. - II (Semester - IV)**

**ADVANCED MARKETING (Paper - VIII)**

**Case Studies In Advanced Marketing**

**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:-*

- 1) Part - I carry 25 marks and Part - II 75 marks.*
- 2) Figures to the right indicate full marks.*

**PART - I**

**Q1)** Explain the purpose and Benefits of case study method.

**[10]**

OR

Describe various approaches to case study.

**Q2)** Write short notes on (Any Three) :

**[15]**

- a) Steps in solving case study.
- b) Limitations of case study.
- c) Case study as a tool of Marketing Research.
- d) Types of cases.

***P.T.O.***



## PART - II

**Attempt any three cases from the following :**

**Q3) Case No. 1 [25]**

Develop appropriate marketing mix for State Government's Tourism Board to promote the Historical sites in Maharashtra.

**Q4) Case No. 2 [25]**

You are appointed as a Marketing Manager in a company which manufacture Bicycle. This company is Pune Based. A company wants to expand its sales. You are expected to construct marketing plan and strategy for the same.

**Q5) Case No. 3 [25]**

Prepare a marketing plan, with its reasoning for the following products :

- a) Story Books.
- b) Stationary.
- c) Washing Soap.
- d) Mobile Phones.
- e) Helmet.

**Q6) Case No. 4 [25]**

Construct an effective service marketing strategy for each of the following with reasons.

- a) Five star Hotel.
- b) Newly established Insurance Company.
- c) Non - Grant Education Institute.



Total No. of Questions : 6]

P3119

[4664] - 79

M.Com. - II (Semester - IV)

ADVANCED MARKETING (Paper - VIII)

Case Studies In Advanced Marketing

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) भाग - I साठी 25 गुण आहेत. भाग - II साठी 75 गुण आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्न पत्रिका पहावी.

भाग - I

प्रश्न 1) केस स्टडी पध्दतीचे उद्देश आणि फायदे स्पष्ट करा.

[10]

किंवा

केस स्टडी बाबतच विविध दृष्टीकोन विशद करा.

प्रश्न 2) थोडक्यात टीपा लिहा (कोणत्याही तीन) :

[15]

अ) केस स्टडी सोडविण्याच्या पध्दती.

ब) केस स्टडी च्या मर्यादा.

क) केस स्टडी विपणन संशोधनाचे एक साधन.

ड) केसेस चे प्रकार.

खालीलपैकी कोणत्याही तीन केसेस सोडवा.

प्रश्न 3) केस क्र. 1 [25]

महाराष्ट्रामधील ऐतिहासिक वास्तुंच्या पर्यटन वाढीसाठी राज्य शासनाच्या पर्यटन मंडळाकरिता एक सुयोग्य विपणनमिश्र योजना तयार करा.

प्रश्न 4) केस क्र. 2 [25]

'सायकल' तयार करणाऱ्या एका कंपनीने आपली विपणन व्यवस्थापक या पदावर नियुक्त केली आहे. ही कंपनी 'पूणे' येथे आहे. कंपनीला आपल्या उत्पादनाची विक्री वाढवायची आहे.

या साठी विपणनाची एक योजना व व्युहरचना आखावी अशी आपणा कडून अपेक्षा आहे.

प्रश्न 5) केस क्र. 3 [25]

खालील वस्तुंसाठी विपणनाची योजना त्याच्या कारणांसहित तयार करा.

- अ) गोष्टींची पुस्तके
- ब) स्टेशनरी
- क) धुण्याचा साबण
- ड) मोबाईल फोन
- इ) हेल्मेट

प्रश्न 6) केस क्र. 4 [25]

खालील सेवांसाठी विपणनाची परिणामकारक व्युहरचना त्याच्या कारणांसहित तयार करा.

- अ) पंचतारांकित हॉटेल
- ब) नविन स्थापन झालेली विमा कंपनी
- क) विना अनुदानित शिक्षण संस्था.



Total No. of Questions : 5]

SEAT No. :

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[Total No. of Pages : 4

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**M.Com. (Part - I) (Semester - I)**  
**CO-OPERATION & RURAL DEVELOPMENT**  
**Co-operative Movement in India**  
**(2008 Pattern) (Paper - I) (Group - F)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Give a brief account of Co-operative movement in India since 1991.

OR

Explain Favourable and unfavourable effects of globalisation on co-operative sector in India.

**Q2)** Explain the Provisions of Maharashtra State Co-operative Societies Act 1960 regarding registration and liquidation of Co-operatives.

OR

"Maharashtra State Co-operative Societies Act 1960 is a constitution of Co-operatives in Maharashtra". Discuss.

**Q3)** Explain in brief legal framework to control Co-operatives in India.

OR

Explain the main findings of Mirdha Committee. State its recommendations.

**P.T.O.**

**Q4)** Explain the background and main findings of All India Rural Credit Survey Committee 1969.

OR

Evaluate the role of NABARD in Co-operatives Credit Since 1991.

**Q5)** Write short notes. (Any two)

- a) Godbole Committee Report.
- b) Members of Co-operatives and their rights.
- c) Indian planning and co-operative Movement.
- d) Maharashtra Rajya Sahkari Bank.

Total No. of Questions : 5]

P2477

[4664]-8

**M.Com. (Part - I) (Semester - I)**  
**CO-OPERATION & RURAL DEVELOPMENT**  
**Co-operative Movement in India**  
**(2008 Pattern) (Paper - I) (Group - F)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) भारतातील 1991 पासून सहकारी चळवळीचा थोडक्यात आढावा द्या.

किंवा

जागतीकीकरणाचे भारतातील सहकारक्षेत्रावरील अनुकूल आणि प्रतिकूल परिणाम स्पष्ट करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा, 1960 मधील सहकारी संस्थांची नोंदणी व समापनासंबंधी तरतुदी स्पष्ट करा.

किंवा

“महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 हा महाराष्ट्रातील सहकारी संस्थांची राज्य घटना आहे”. चर्चा करा.

प्रश्न 3) भारतातील सहकारी संस्थांची वैधानिक नियंत्रण चौकट स्पष्ट करा.

किंवा

मिर्धा समितीची मुख्य निरीक्षणे स्पष्ट करा. तीच्या शिफारसी सांगा.

प्रश्न 4) अखिल भारतीय ग्रामिण पतपुरवठा पाहणी समिती 1969 ची पार्श्वभूमि आणि तीची मुख्य निरीक्षणे स्पष्ट करा.

किंवा

1991 पासून सहकारी पतपुरवठ्यातील नाबार्डच्या भूमिकेचे मुल्यमापन करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन)

- अ) गोडबोले समिती अहवाल
- ब) सहकारी संस्थांचे सभासद आणि त्यांचे अधिकार
- क) भारतीय नियोजन आणि सहकारी चळवळ
- ड) महाराष्ट्र राज्य सहकारी बँक

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Total No. of Questions : 5]

SEAT No. :

P2478

[Total No. of Pages : 4

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**M.Com. (Part - I) (Semester - I)**  
**(Group - G) : ADVANCED BANKING & FINANCE**  
**Legal Framework of Banking (Paper - I)**  
**(2008 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

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

**Q1)** Explain the provisions of Banking Regulation Act, 1949 pertaining to :

- a) Definitions of Banking and Secured loan or advance.
- b) Prohibition of Trading
- c) Restrictions on the nature of subsidiary Companies.

OR

Explain in detail the provisions of Banking Regulation Act, 1949 relating to Suspension of Business and Winding up of Banking Companies with special reference to :

- a) Suspension of Business
- b) Winding up by the High Court
- c) Preferential payment to depositors
- d) RBI as official liquidator.

**Q2)** Compare and contrast the Negotiable Instruments mentioned in Negotiable Instruments Act, 1881.

OR

Explain in detail all the provisions of the Negotiable Instruments Act, 1881 relating to penalties in case of dishonour of certain cheques for insufficiency of funds in the account.

**P.T.O.**



**Q3)** Explain the provisions of the RBI Act, 1934 pertaining to :

- a) Composition of the Central Boards and term of office of Directors
- b) Removal from and vacation of office of the Directors of the Central and Local Boards.

OR

Explain the RBI's power to issue Bank notes, as under the RBI Act, 1934, with special reference to :

- a) Right to issue bank notes
- b) Denomination & form of bank notes
- c) Legal tender character of notes
- d) Assets and Liabilities of the issue department

**Q4)** Define the following as under the Foreign Exchange Management Act, 1999:

- a) Current account transactions
- b) Foreign Exchange
- c) Repatriate to India
- d) Service

OR

Define Securitisation as under Securitisation Act, 2002. Explain in detail the provisions of the Securitisation Act, 2002 with special reference to:

- a) Acquisition of rights or interest in financial Assets.
- b) Enforcement of security interest.

**Q5)** Write notes. (Any two)

- a) Directorate of Enforcement.
- b) Offences and Penalties in Securitisation Act.
- c) Holder in due course and Payment in due course.
- d) Collection and Furnishing of credit information.

Total No. of Questions : 5]

P2478

[4664]-9

**M.Com. (Part - I) (Semester - I)**  
**(Group - G) : ADVANCED BANKING & FINANCE**  
**Legal Framework of Banking (Paper - I)**  
**(2008 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 100

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

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प्रश्न 1) बँकिंग नियमन कायदा, 1949 मधील खालील बाबींसदर्भातील तरतूदी स्पष्ट करा.

- अ) बँकिंग आणि सुरक्षित कर्ज किंवा अग्रिने यांच्या व्याख्या  
ब) व्यापारावरील प्रतिबंध  
क) अनुषंगी संस्थांच्या स्वरूपावरील निर्बंधने.

किंवा

बँक व्यवसायाचे निलंबन व बँकिंग कंपनीचे समापन याबाबत बँकिंग नियमन कायदा, 1949 मधील, खालील बाबींना विशेष अनुसरून, तरतूदी सविस्तर स्पष्ट करा.

- अ) व्यवसायाचे निलंबन  
ब) उच्च न्यायालयाच्या आदेशाने समापन  
क) ठेवीदारांना प्रधान्यक्रमाने प्रदान  
ड) अधिकृत विसर्जक म्हणून भारतीय रिझर्व्ह बँक

प्रश्न 2) चलनक्षम दस्तऐवज कायदा, 1881 मधील चलनक्षम दस्तऐवजांची तुलना आणि त्यांमधील परस्परविरोधी स्पष्ट करा.

किंवा

खात्यातील अपुऱ्या निधीमुळे विशिष्ट धनादेशांचा अनादर याबाबत नमूद केलेल्या दंडांबाबतीतील चलनक्षम दस्तऐवज कायदा, 1881 मधील सर्व तरतूदी सविस्तर स्पष्ट करा.

- प्रश्न 3) भारतीय रिझर्व्ह बँक कायदा, 1934 मधील खालील बाबीसंदर्भातील तरतूदी सविस्तर स्पष्ट करा.
- अ) मध्यवर्ती संचालक मंडळाची रचना आणि संचालकांचा कार्यकाल
- ब) मध्यवर्ती व स्थानिक मंडळांच्या संचालकांचे पद सोडणे आणि निष्कासन

किंवा

बँक नोटांच्या प्रचालनाचे रिझर्व्ह बँक ऑफ इंडियाचे अधिकार खालील बाबींसदर्भात भारतीय रिझर्व्ह बँक कायदा, 1934 नुसार स्पष्ट करा.

- अ) बँक नोटांच्या प्रचालनाचा हक्क
- ब) बँक नोटांचे दर्शनी मूल्य व स्वरूप
- क) बँक नोटांचे वैध चलनाचे स्वरूप
- ड) प्रचालन विभागाची मत्ता व देणी

- प्रश्न 4) विदेशी विनियम व्यवस्थापन कायदा, 1999 मध्ये दिलेल्या खालील बाबींच्या व्याख्या द्या.

- अ) चालू खात्यावरील व्यवहार
- ब) परकीय विनियम
- क) भारतात प्रत्यावर्तित करणे
- ड) सेवा

किंवा

तारणीकरण कायदा, 2002 मधील तारणीकरणाची व्याख्या द्या. तारणीकरण कायदा, 2002 मधील खालील बाबींसदर्भातील तरतूदी सविस्तर स्पष्ट करा.

- अ) वित्तीय मालमत्तेतील हित संबंध किंवा हक्कांचे संपादन
- ब) तारणातील हितसंबंधांची अंमलबजावणी

- प्रश्न 5) टीपा लिहा. (कोणत्याही दोन)

- अ) अंमलबजावणीचे संचालनालय
- ब) तारणीकरण कायद्यातील 'गुन्हे आणि दंड'
- क) यथाविधीधारक आणि यथाविधी प्रदान
- ड) पत विषयक माहिती गोळा करणे व देणे

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