

Total No. of Questions : 4]

SEAT No. :

P3350

[Total No. of Pages : 2

[4864] - 1002

M.Com. (Semester - I)

**Strategic Management (Compulsory)**  
**(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 'Strategic Management'. Explain the nature & features of 'Strategic management'. **[14]**

OR

What is 'Business Environment'? Explain the external factors affecting business environment. **[14]**

**Q2)** What is strategic planning? Explain the steps of strategic planning. **[14]**

OR

What is 'Strategic Alternatives'? Explain in detail the strategic alternatives at company level. **[14]**

**Q3)** a) What is 'Strategy Implementation'? Describe the issues in strategy Implementation. **[7]**

OR

b) Explain the need and objectives of financial strategy. **[7]**

c) Explain the need and importance of marketing strategy **[7]**

OR

d) Write a detail note on Total quality Management. **[7]**

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

a) Business Process Re-engineering.

b) Organisational Structures

c) Company's Goals

d) Selection of suitable corporate strategy.

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**P.T.O.**

Total No. of Questions : 4]

P3350

**[4864] - 1002**  
**M.Com. (Semester - I)**  
**Strategic Management (Compulsory)**  
**(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.

- 
- प्रश्न 1) 'व्युहरचना व्यवस्थापन' या संकल्पनेची व्याख्या द्या. व्युहरचना व्यवस्थापनाचे स्वरूप आणि वैशिष्ट्ये स्पष्ट करा. [14]  
किंवा  
'व्यवसाय पर्यावरण' म्हणजे काय? व्यावसायिक पर्यावरणावर परिणाम करणारे बाह्य घटक स्पष्ट करा. [14]
- प्रश्न 2) व्युहरचनात्मक नियोजन म्हणजे काय? व्युहरचनात्मक नियोजनाचे टप्पे स्पष्ट करा. [14]  
किंवा  
'व्युहरचनात्मक पर्याय' म्हणजे काय? कंपनी पातळीवरील व्युहरचनात्मक पर्याय स्पष्ट करा. [14]
- प्रश्न 3) अ) व्युहरचना अंमलबजावणी म्हणजे काय? व्युहरचना अंमलबजावणीतील मुद्दे स्पष्ट करा. [7]  
किंवा  
ब) वित्तीय व्युहरचनेची गरज आणि उद्दिष्टे स्पष्ट करा. [7]  
क) विपणन व्युहरचनेची गरज आणि महत्व स्पष्ट करा. [7]  
किंवा  
ड) 'संपूर्ण गुणवत्ता व्यवस्थापन' यावर विस्तृत टिप लिहा. [7]
- प्रश्न 4) थोडक्यात टिपा लिहा (कोणतेही दोन) [8]  
अ) व्यावसायाभिमुख प्रक्रियेचे पुर्न-अभियांत्रिकीकरण  
ब) संघटनात्मक रचना  
क) कंपनीची ध्येये  
ड) योग्य कंपनी पातळीवरील व्युहरचनेची निवड

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Total No. of Questions : 4]

SEAT No. :

P3353

[Total No. of Pages : 2

[4864] - 1005

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

**BUSINESS PRACTICES AND ENVIRONMENT (Special Paper - I)**

**Organized Trades and Markets (Group - C)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the nature and scope of business in the modern context. **[14]**

OR

What do you mean by Foreign Direct Investment? Highlight its importance and objectives.

**Q2)** Give meaning of the term service sector. Explain its characteristics. **[14]**

OR

What are the advantages of co-operative marketing? Explain the role of co-operative marketing.

- Q3)** a) What do you mean by regulated market? Highlight the importance of regulated markets. **[7]**
- b) Give meaning of the term E - commerce. Explain business practices with reference to E - commerce. **[7]**

OR

- a) Explain the concept state trading. What are the arguments made for state trading?
- b) What do you mean by innovative marketing practices? Explain various innovative marketing practices.

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

- a) Types of services.
- b) Credit Policy of business.
- c) Mall administration.
- d) Self help group

**P.T.O.**

Total No. of Questions : 4]

P3353

[4864] - 1005

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

**BUSINESS PRACTICES AND ENVIRONMENT (Special Paper - I)**

**Organised Trades and Markets (Group - C)**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

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- प्रश्न 1) आधुनिक काळाच्या संदर्भात व्यवसायाचे स्वरूप व व्याप्ती स्पष्ट करा. [14]  
किंवा  
परकीय थेट गुंतवणूक म्हणजे काय? त्याचे महत्व आणि उद्दिष्टे स्पष्ट करा.
- प्रश्न 2) सेवा क्षेत्र संकल्पनेचा अर्थ सांगा. त्याची वैशिष्ट्ये स्पष्ट करा. [14]  
किंवा  
सहकारी विपणनाचे फायदे कोणते ते सांगा. सहकारी विपणनाची भूमिका स्पष्ट करा.
- प्रश्न 3) अ) नियंत्रित बाजारपेठ म्हणजे काय? नियंत्रित बाजारपेठेचे महत्व स्पष्ट करा. [7]  
ब) ई-कॉमर्स संकल्पनेचा अर्थ सांगा. व्यवसायासंदर्भातील ई-कॉमर्स प्रथा स्पष्ट करा. [7]  
किंवा  
अ) राज्य व्यापार संकल्पना स्पष्ट करा. राज्य व्यापाराच्या बाजूने केली जाणारी चर्चा स्पष्ट करा.  
ब) नावीन्यपूर्ण विपणन प्रथा म्हणजे काय? विविध नावीन्यपूर्ण विपणन प्रथा स्पष्ट करा.
- प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [8]  
अ) सेवांचे प्रकार  
ब) व्यवसायाचे पत धोरण  
क) मॉल प्रशासन  
ड) बचत गट

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Total No. of Questions : 4]

SEAT No. :

**P3354**

[Total No. of Pages : 4

**[4864] - 1006**

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

**BUSINESS ADMINISTRATION**

**Production and Operation Management - I**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define Production System. Describe the factors, merits and demerits of continuous production system. **[14]**

OR

What do you mean by Product Design? Discuss the factors determining the product design and importance of good product design.

**Q2)** "The role of production planning is important in the process of production". Discuss. **[14]**

OR

Describe the concept and principles of quality management and Kaizen fives.

**Q3) a)** Explain the basic principles of plant layout. **[7]**

OR

b) State the concept of simplification & standardisation.

c) What is Dispatching? State importance of dispatching. **[7]**

OR

d) Describe the elements and measures to Boost productivity.

**P.T.O.**

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

**[8]**

- a) Recent trends in service system.
- b) Objectives of product development.
- c) Advantages and disadvantages of ERP system.
- d) Principles of Quality Management.



Total No. of Questions : 4]

P3354

[4864] - 1006

M.Com. - I (Semester - I)

**BUSINESS ADMINISTRATION**

**Production and Operation Management - I**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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**प्रश्न 1)** उत्पादन प्रक्रियेची व्याख्या द्या. सतत उत्पादन पद्धतीचे घटक, फायदे व तोटे स्पष्ट करा. [14]

किंवा

उत्पादन आराखड्यांची आपणास काय अर्थबोध होतो? उत्पादन आराखड्यावर परीणाम करणारे घटक आणि चांगल्या उत्पादन आराखड्याचे महत्व स्पष्ट करा.

**प्रश्न 2)** “उत्पादन प्रक्रियेमध्ये उत्पादन नियोजनाची भूमिका महत्वाची असते”. चर्चा करा. [14]

किंवा

गुणवत्ता व्यवस्थापनाची संकल्पना व तत्वे आणि “कायझेन पाच एस” विशद करा.

**प्रश्न 3)** अ) यंत्रकूल रचनेचे मूलभूत तत्वे स्पष्ट करा. [7]

किंवा

ब) सुलभीकरण आणि प्रमाणीकरण संकल्पना स्पष्ट करा.

क) कार्यनिर्गमन म्हणजे काय? कार्यनिर्गमनाचे महत्व स्पष्ट करा. [7]

किंवा

ड) उत्पादकतेचे घटक व उत्पादकता वाढविण्याचे उपाय स्पष्ट करा.

**प्रश्न 4)** टिपा लिहा. (कोणत्याही दोन)

**[8]**

- अ) सेवाप्रणालीतील आधुनिक प्रवाह
- ब) वस्तू विकासाचे उद्दीष्ट्ये
- क) व्यवसाय संसाधन प्रणाली (ERP) चे फायदे तोटे
- ड) गुणवत्ता व्यवस्थापनाचे तत्वे





Total No. of Questions : 4]

SEAT No. :

**P3355**

[Total No. of Pages : 3

**[4864] - 1007**

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

**COMMERCIAL LAWS AND PRACTICES (Special Paper - I)**

**Information Systems and E - Commerce Practices**

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

*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 a 'system'. Explain the types of a system. **[14]**

OR

Define 'E - Commerce'. Explain the benefits of E-commerce to Businesses and consumers. **[14]**

**Q2)** Explain the benefits and structure of Inter organizational systems. **[14]**

OR

Explain the Sales procedure with reference to E - Commerce. **[14]**

**Q3)** a) Explain the general model of system. **[7]**

b) Explain the limitations of E commerce. **[7]**

OR

a) Explain the benefits of Electronic Data Interchange (EDI). **[7]**

b) Explain the electronic payment systems. **[7]**

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

a) System Concepts.

b) C2C

c) Extranet

d) E - Certificate

**P.T.O.**

Total No. of Questions : 4]

P3355

[4864] - 1007

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - I)

Information Systems and E - Commerce Practices

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

(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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प्रश्न 1) 'प्रणाली' व्याख्या द्या. प्रणालीचे प्रकार स्पष्ट करा. [14]

किंवा

'इ-कॉमर्स' व्याख्या द्या. इ-कॉमर्सचे व्यवसाय आणि ग्राहक यांना होणारे फायदे स्पष्ट करा. [14]

प्रश्न 2) आंतर -संघटनात्मक प्रणालीचे फायदे आणि रचना स्पष्ट करा. [14]

किंवा

इ-कॉमर्सच्या संदर्भात विक्रीची कार्यपध्दती स्पष्ट करा. [14]

प्रश्न 3) अ) प्रणालीची सर्वसाधारण प्रतिकृती (Model) स्पष्ट करा. [7]

ब) इ-कॉमर्सच्या मर्यादा स्पष्ट करा. [7]

किंवा

अ) इलेक्ट्रॉनिक डाटा इंटरचेंज (EDI) चे फायदे स्पष्ट करा. [7]

ब) इलेक्ट्रॉनिक पेमेंट सिस्टीम स्पष्ट करा. [7]

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

अ) प्रणाली संज्ञा

ब) सी 2 सी

क) एक्स्ट्रानेट

ड) इ-सर्टिफिकेट



Total No. of Questions :4]

SEAT No. :

**P3356**

[Total No. of Pages : 3

**[4864] - 1008**

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

**CO-OPERATION AND RURAL DEVELOPMENT (Special Paper - I)**

**Co-Operative Movement in India (Group - F)**

**(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)** Discuss the problems of Co - operatives in India after 1991. **[14]**

OR

Explain the causes of slower growth of Co-operative movement in India before Independence.

**Q2)** Explain in brief the provisions of Maharashtra state Co-operative societies Act 1960 regarding registration and liquidation of Co-operatives. **[14]**

OR

Comment on the provisions of Maharashtra state Co-operative societies Act 1960 regarding management of Co-operatives.

- Q3)** a) State the features of organisational setup of Co-operative department at district level. **[7]**
- b) Explain the responsibilities of registrar of Co-operatives. **[7]**

OR

- a) Give an outline and features of organisational setup of Co-operative department at divisional level.
- b) Explain the duties of registrar of Co-operatives.

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

- a) Functions of All India Rural Credit survey committee.
- b) Major recommendations of Vaidyanathan committee.
- c) Findings of Narasimham committee.
- d) Rural credit and Co-operatives.

**P.T.O.**

Total No. of Questions : 4]

P3356

[4864] - 1008

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

CO-OPERATION AND RURAL DEVELOPMENT (Special Paper - I)

Co-Operative Movement in India (Group - F)

(2013 Pattern) (Credit System)

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) 1991 नंतर भारतातील सहकारी संस्थांच्या समस्यांची चर्चा करा. [14]

किंवा

स्वातंत्र्यपूर्व काळातील भारतातील सहकारी चळवळीच्या मंद प्रगतीची कारणे स्पष्ट करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांची नोंदणी आणि समापन यासंबंधी तरतूदी थोडक्यात स्पष्ट करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांचे व्यवस्थापनासंबंधी तरतूदीवर भाष्य करा.

प्रश्न 3) अ) जिल्हा पातळीवरील सहकार खात्याच्या संघटन चौकटीची वैशिष्ट्ये सांगा. [7]

ब) सहकारी संस्था निबंधकाच्या जबाबदाऱ्या स्पष्ट करा. [7]

किंवा

अ) विभागीय पातळीवरील सहकार खात्याच्या संघटन चौकटीची रूपरेषा देऊन तीची वैशिष्ट्ये सांगा.

ब) सहकारी संस्था निबंधकाची कर्तव्ये स्पष्ट करा.

प्रश्न 4) थोडक्यात टीपा लिहा (कोणत्याही दोन)

[8]

- अ) अखिल भारतीय ग्रामीण पतपुरवठा पाहणी समितीची कार्ये.
- ब) वैद्यनाथन समितीच्या प्रमुख शिफारशी.
- क) नरसिंहम समितीची आवलोकने.
- ड) ग्रामीण पतपुरवठा आणि सहकारी संस्था.



Total No. of Questions : 4]

SEAT No. :

**P3910**

[Total No. of Pages : 4

**[4864]-1009**

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

**ADVANCED BANKING AND FINANCE**

**Gr. G - Legal Framework of Banking**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Answers must be to the point.*
- 4) Answer must be with reference to the relevant sections of the Act concerned.*

**Q1)** Explain the power of the RBI to apply to the Central government for suspension of business by banking companies and to prepare scheme of reconstitution or amalgamation as under section 45 of the Banking Regulation Act, 1949. **[14]**

OR

“Since a cheque is a bill of exchange, there exists no difference between the two.” Do you agree? Justify your answer.

**Q2)** Explain in detail all the provisions of the RBI Act, 1934, Chapter III - A [Section - 45 (A) to (G)] pertaining to collection and furnishing of credit information. **[14]**

OR

Explain in detail the provisions of the Foreign Exchange Management Act, 1999 relating to Adjudication and appeal.

**Q3) a)** Explain in detail the provisions relating to offences and penalties as under section 27 to section 30 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. **[7]**

OR

Why is a bank called a ‘Bank’ and not just a financial institution? Explain your answer using section 5(b) of the Banking Regulation Act, 1949.

**P.T.O.**

- b) Explain the power of the Reserve Bank to determine policy and issue directions to a securitisation or reconstruction company as under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. What are the penalties for its non compliance by the securitisation or reconstruction company? [7]

OR

Explain in detail the definition of a promissory note under section 4 of the Negotiable Instruments Act, 1881. Spell out its characteristics as are implicit only in the definition.

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

- a) Definition of hypothecation as under Securitisation Act, 2002.
- b) Penalties for non compliance with CRR requirements by banks as under section 42(3) of the RBI Act, 1934.
- c) Definition of Asset reconstruction and securitisation as under securitisation Act, 2002.
- d) Penalties for contravention of provisions of Foreign Exchange Management Act, 1999.





Total No. of Questions : 4]

P3910

[4864]-1009

M.Com. - I (Semester - I)

ADVANCED BANKING AND FINANCE

Gr. G - Legal Framework of Banking

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.  
2) उजवीकडील अंक पूर्ण गुण दर्शावितात.  
3) उत्तरे मुद्देसूद असावीत.  
4) कायद्यातील संबंधित कलमांना अनुसरून उत्तरे लिहावीत.  
5) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) बँकिंग नियमन कायदा, 1949 मधील कलम 45 अंतर्गत भारतीय रिझर्व्ह बँकेचे केंद्र सरकारला बँक व्यवसायाचे समापन करण्यासाठी अर्ज करण्याचे आणि त्याच्या पुनर्रचने आणि एकत्रीकरणासंदर्भातील योजना बनविण्याचे अधिकार स्पष्ट करा. [14]

किंवा

“धनादेश हे विनिमय पत्र असल्यामुळे त्या दोहोंमध्ये काहीच फरक असत नाही.” आपण याच्याशी सहमत आहात काय? आपल्या उत्तराचे समर्थन करा.

प्रश्न 2) भारतीय रिझर्व्ह बँक कायदा, 1934 मधील प्रकरण 3 - अ [कलम 45 अे ते जी] मधील ‘पतविषयक माहिती गोळा करणे आणि देणे’ या संदर्भातील तरतूदी सविस्तर स्पष्ट करा. [14]

किंवा

विदेशी विनिमय व्यवस्थापन कायदा, 1999 मधील अभिनिर्णय आणि अपील या संदर्भातील तरतूदी सविस्तर स्पष्ट करा.

प्रश्न 3) अ) तारणीकरण कायदा, 2002 मधील कलम 27 ते 30 मधील गुन्हे व दंड या संदर्भातील तरतूदी सविस्तर स्पष्ट करा. [7]

किंवा

बँक ही बँकेतर वित्तीय संस्था नव्हे तर ‘बँक’ का संबोधिली जाते? बँकिंग नियमन कायदा 1949 मधील कलम 5(ब) चा वापर करून आपले उत्तर स्पष्ट करा.

- ब) तारणीकरण व पुनर्रचना कंपन्यांसंदर्भातील धोरण निर्धारण आणि आदेशांचे निर्गमन करण्याचे भारतीय रिझर्व्ह बँकेचे तारणीकरण कायदा, 2002 अंतर्गतचे अधिकार स्पष्ट करा. त्याचे तारणीकरण किंवा पुनर्रचना कंपनीने पालन न केल्यास होणारे दंड काय आहेत. [7]

किंवा

चलनक्षम दस्तऐवज कायदा 1881 मधील कलम 4 मधील वचनचिठ्ठीची व्याख्या सविस्तर स्पष्ट करा. वचनचिठ्ठीची, त्या व्याख्येमधील गर्भित, वैशिष्ट्ये नमूद करा.

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

- अ) तारणीकरण कायदा, 2002 मधील नजरगहणाची व्याख्या.
- ब) भारतीय रिझर्व्ह बँक कायदा 1934 मधील कलम 42 (अ) मधील बँकांनी रोख राखीव निधीचे प्रमाण न राखल्यास असलेले दंड.
- क) तारणीकरण कायदा, 2002 मधील मत्ता पुनर्रचना आणि तारणीकरण यांच्या व्याख्या.
- ड) विदेशी विनिमय व्यवस्थापन कायदा, 1999 मधील तरतूदींचे उल्लंघन केल्यास असलेले दंड



Total No. of Questions : 4]

SEAT No. :

**P3357**

[Total No. of Pages : 3

**[4864] - 1010**  
**M.Com. (Semester - I)**  
**ADVANCED MARKETING**  
**Marketing Techniques (Group - H)**  
**(2013 Pattern) (Credit System) (Special Paper - I)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define 'marketing organisation'? Explain scope, importance & types of 'marketing organisation'. **[14]**

OR

What is meant by 'Price mix'? State need and objectives of price mix. **[14]**

**Q2)** Define the term sales promotion. State methods and techniques of sales promotion. **[14]**

OR

What are the factors to be considered while selecting the channel of distribution by the company. **[14]**

**Q3)** a) State objectives of sales forecasting. **[7]**  
b) State importance of sales budgeting. **[7]**

OR

a) Explain the various factors to be considered for the preparation of Advertising Budget. **[7]**  
b) Explain the role of Sales manager. **[7]**

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

- a) Methods of pricing.
- b) Managing the product in product life style.
- c) Types of New products.
- d) Techniques of marketing control.



**P.T.O.**

Total No. of Questions : 4]

P3357

**[4864] - 1010**  
**M.Com. (Semester - I)**  
**ADVANCED MARKETING**  
**Marketing Techniques (Group - H)**  
**(2013 Pattern) (Credit System) (Special Paper - I)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[ एकूण गुण : 50

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

- 
- प्रश्न 1) विपणन संघटन म्हणजे काय? विपणन संघटनेची व्याप्ती, महत्त्व व प्रकार स्पष्ट करा. [14]  
किंवा  
'किंमत मिश्र' म्हणजे काय? किंमत मिश्रची गरज व हेतू स्पष्ट करा. [14]
- प्रश्न 2) 'विक्रय वृद्धी' म्हणजे काय? विक्रय वृद्धीच्या पध्दती व तंत्रे स्पष्ट करा. [14]  
किंवा  
कंपनीला वितरणाची साखळी निवडताना कोणते घटक घ्यावे लागतात? [14]
- प्रश्न 3) अ) विक्री पूर्वानुमानाचे हेतू स्पष्ट करा. [7]  
ब) विक्री अंदाजपत्रकाचे महत्त्व सांगा. [7]  
किंवा  
अ) जाहिरात बजेट तयार करण्याचा विचार करण्यासाठी विविध घटक समजावून सांगा. [7]  
ब) विक्री व्यवस्थापक भूमिका स्पष्ट करा. [7]

प्रश्न 4) थोडक्यात टिपा लिहा : (कोणत्याही दोन)

[8]

- अ) किंमत निर्धारण करण्याच्या पध्दती.
- ब) उत्पादनाचे उत्पादन जीवन चक्रातील व्यवस्थापन.
- क) नविन उत्पादनाचे प्रकार.
- ड) विपणन नियंत्रणाची तंत्रे.



Total No. of Questions : 4]

SEAT No. :

P3911

[Total No. of Pages : 5

[4864]-1011

M.Com. (Semester - I)

ADVANCED ACCOUNTING AND TAXATION

104 : Income Tax (Group - A)

(2013 Pattern) (Special Paper) (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) Read all the questions very carefully before attempting the questions.

**Q1)** Mr. A was employed in a factory in Aurangabad. He retired on 1-1-2016 after completing a service of 26 years and 4 months. He has been getting a salary of Rs. 25,000 per month and a dearness allowance of Rs. 2,000 per month (forming part of retirement benefit) for the last four years. Medical allowance Rs. 2,000 per month. He paid professional tax Rs. 1,800. His pension was determined @Rs. 10,000 p.m. and  $\frac{3}{4}$  portion of it was commuted for Rs. 2,80,000. In addition to this he received a gratuity of Rs. 4,00,000 and as per entitlement of 30 days earned leave for each year of service, he also received Rs. 3,00,000 for encashment of earned leave of 12 months during the previous year. Compute income from salary of Mr. A for the assessment year 2016-17, assuming he is covered under Payment of Gratuity Act. [14]

OR

Mr. Y is the owner of three house properties in Mumbai, particulars in respect of which for the year ended 31-3-2016 are as below:

Particulars	House I	House II	House III
Construction started on	1-4-1993	1-8-1993	1-7-1988
Construction completed on	31-12-1994	31-1-1994	31-12-1989
Actual Rent Received	70,000	38,000	Self Occupied
Standard Rent	90,000	80,000	N.A.
Municipal value	1,20,000	38,000	35,000

P.T.O.

Municipal taxes (paid by owner)	12,000	3,800	24,000
Cost of repairs (borne by tenant)	2,000	5,000	–
Collection charges	3,000	2,600	–
<i>Insurance Premium</i>	2,000	2,400	5,200
Interest on loan taken for renovation of house	4,800	6,000	12,000
Unrealised rent allowed in the past, recovered during the year	4,000		

Mr Y resided in Nagpur for three months during the previous year in connection with his business and for all these months the house remained vacant. During the period of his stay in Mumbai he did not occupy any other house of his own. Compute Mr. Y's Income from house property for the Assessment Year 2016-17.

**Q2)** Profit & loss A/c for the year ended on 31-3-2016 of R G & Sons a partnership firm is as follows: **[14]**

<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
Establishment and other expenses	3,50,000	Gross profit	7,67,000
Interest on capital to partners @ 24%	60,000	Rent from house property	90,000
Interest on loan to partners @ 20%	24,000	Dividend from units	24,000
Interest on loan to Mrs. R @ 15%	36,000		
Municipal taxes of let out house property	12,000		
Repairs of the house property	6,000		
Donation to National Fund	12,000		
Remuneration to partners	2,20,000		
Interest on money borrowed for investment in units	11,000		
Sales tax	30,000		
<b>Net Profit</b>	<b>1,20,000</b>		
<b>Total</b>	<b>8,81,000</b>	<b>Total</b>	<b>8,81,000</b>

**Other Information:**

- a) Sales tax includes a sum of Rs. 10,000 payable on 31-3-2016; Rs. 6,000 was paid on 31-7-2016 and Rs. 4,000 was paid on 30-11-2016, although the due date for filing the return of income is 31<sup>st</sup> July 2016.
- b) **Compute:**
- the book profit
  - the maximum amount of remuneration deductible u/s. 40(b)
  - Income of a partnership firm from business

OR

Dr R L Kothari is renowned medical practitioner who maintains books of account on cash basis. The following is the receipts and payments A/c for the financial year 2015-16:

<b>Receipts</b>	<b>Amount (Rs.)</b>	<b>Payments</b>	<b>Amount (Rs.)</b>
Balance b/f	44,000	Office expenses	3,000
<b><u>Consultation fees</u></b>		<b><u>Rent of Clinic</u></b>	
2014-15	5,000	2015-16	24,800
2015-16	1,35,000	2016-17	1,200
Visiting fees	30,000	Water & Electricity bills	2,000
Loan from bank	1,25,000	Purchase of professional books	40,000
Sale of medicines	60,000	Household expenses	47,800
Gifts and presents	5,000	Collection charges for dividend income	100
Royalties for articles published in various journals	6,000	Motor car purchased	1,30,000
Dividend	10,000	Surgical equipment purchased	24,800
Interest on Govt. securities	7,000	Income tax	7,000
		Salary to staff	15,000
		Life Insurance Premium	15,000
		Gift to son	5,000
		Interest on loan	11,000
		Car expenses	15,000
		Purchase of medicine	40,000
		Balance c/f	45,300
<b>Total</b>	<b>4,27,000</b>	<b>Total</b>	<b>4,27,000</b>



Compute his income from profession for the Assessment Year 2016-17 after taking into account the following information:

- 1) Books worth Rs. 25,000 were purchased on 15-5-2015, which were annual publication and the balance on 5-2-2016 which were books other than annual publication.
- 2) Car was purchased on 1-1-2016 and the surgical equipment on 4-9-2015.
- 3) It is estimated that 1/3<sup>rd</sup> of the use of car is for his personal purpose.
- 4) Gifts and presents include Rs. 2,000 from patients in appreciation of his medical service and Rs. 3,000 received as birthday gifts.
- 5) Rate of deprecation
  - a) Books of annual publication - 100% p.a.
  - b) Other than annual publication - 60% p.a.
  - c) Surgical equipments - 15% p.a.
  - d) Car - 15% p.a.

**Q3) A)** Mr. S purchased a house property for 36,000 on 10-5-1964. [7]

He gets the first floor of the house constructed in 1968-69 by spending Rs. 50,000. He died on 12-9-1978. The property is transferred to Mrs. S by his will. Mrs. S spends Rs. 35,000 and Rs. 45,000 during 1979-80 and 1985-86 respectively for reconstruction of the property. Mrs. S sells the house property for Rs. 35,00,000 on 15-3-2016, brokerage paid by Mrs. S is 25,000. The fair market value of the house on 1-4-1981 1,80,000. Find out the amount of capital gain chargeable to tax for the assessment year 2016-17.

CII - 1981-82 - 100, 1985-86-133 2015-16-1081

OR

Mr. R furnished the following particulars of his incomes and losses for the assessment year 2016-17. Compute his gross total income for the Assessment Year 2016-17.

Particulars	Amount (Rs.)
Interest on securities (gross)	14,000
Income from house property (computed)	30,000
Profit from paints business	64,000

Speculation profits	15,000
Share of profit from a firm	23,000
Long term capital gain	30,000
Short term capital gain	18,000
Following are the brought forward items of the assessment year 2015-16	
Loss from Hardware business (discontinued)	15,000
Unabsorbed depreciation allowance of paints business	11,000
Speculation loss	27,000
Loss from short term capital assets	21,000
Loss from long term capital assets	31,000

- B) Explain the provisions of determination of residential status for an Hindu Undivided Family. [7]

OR

State the difference between Capital expenditure and Revenue expenditure.

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

- Previous year and assessment year
- Indexed cost of acquisition and improvement
- Exempt Income
- Clubbing of income
- Entertainment allowance



Total No. of Questions : 4]

SEAT No. :

P3359

[Total No. of Pages : 4

[4864] - 1013

M.Com. (Semester - I)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment and Policy**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is business environment? Explain the importance of business environment. **[14]**

OR

What do you mean by business environment? Explain the scope of business environment.

**Q2)** Define the term an inflation. Explain the causes of inflation. **[14]**

OR

What is parallel economy? Explain the feature of parallel economy.

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

OR

Explain the various types of pollution.

b) Write a detail note on Go Green Movement. **[7]**

OR

Write a detail note on scope of globalisation.

**P.T.O.**

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

**[8]**

- a) Review of two decades of globalisation.
- b) Challenges of globalisation.
- c) Effects of pollution.
- d) Effects of globalisation.



Total No. of Questions : 4]

P3359

[4864] - 1013

M.Com. (Semester - I)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment and Policy**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) व्यावसायिक पर्यावरण म्हणजे काय? व्यावसायिक पर्यावरणाचे महत्त्व स्पष्ट करा. [14]

किंवा

व्यावसायिक पर्यावरण म्हणजे काय? व्यावसायिक पर्यावरणाची व्याप्ती स्पष्ट करा.

प्रश्न 2) चलनवाढ या संज्ञेची व्याख्या लिहा. चलनवाढीची कारणे स्पष्ट करा. [14]

किंवा

समांतर अर्थव्यवस्था म्हणजे काय? समांतर अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 3) अ) प्रदूषणाच्या विविध समस्यांचे वर्णन करा. [7]

किंवा

प्रदूषणाचे विविध प्रकार स्पष्ट करा.

ब) हरित चळवळीकडे चला यावर सविस्तर टीप लिहा. [7]

किंवा

जागतिकीकरणाची व्याप्ती यावर सविस्तर टीप लिहा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) :

[8]

- अ) जागतिकीकरणाचा दोन दशकातील आढावा
- ब) जागतिकीकरणासमोरील आव्हाने
- क) प्रदुषणाचे परिणाम
- ड) जागतिकीकरणाचे परिणाम



Total No. of Questions : 4]

SEAT No. :

P3360

[Total No. of Pages : 2

[4864] - 1014

M.Com. (Semester - I)

**BUSINESS ADMINISTRATION (Special Paper - II)**

**Financial Management (Group - D) (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)** Explain the capital budgeting Techniques. **[14]**

OR

What is funds flow statement? Discuss its objectives. **[14]**

**Q2)** Explain various factors which are affecting to the requirements of “working capital”. **[14]**

OR

Explain the role of Finance Manager in Business. **[14]**

**Q3)** a) Explain the utility of ‘Income Statement’. **[7]**

OR

What is the role of SEBI in relation of capital market of India? **[7]**

b) Write a note on Determining optimum level of inventory. **[7]**

OR

What are the types of capital rationing. **[7]**

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

- a) Financing of Working Capital.
- b) Importance of Financial Analysis
- c) Internal Rate of Return (IRR)
- d) Types of Financial Assets.

❧❧❧❧

*P.T.O.*

Total No. of Questions : 4]

P3360

[4864] - 1014

M.Com. (Semester - I)

BUSINESS ADMINISTRATION (Special Paper - II)

Financial Management (Group - D) (Credit System)

(2013 Pattern)

(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) भांडवल अंदाजपत्रकाची तंत्रे स्पष्ट करा. [14]  
किंवा  
निधी प्रवाह विश्लेषण ही संकल्पना स्पष्ट करा. अशा विश्लेषणाची कोणती उद्दिष्टे असतात. [14]
- प्रश्न 2) खेळत्या भांडवलाच्या गरजेवर परिणाम करणारे विविध घटक विशद करा. [14]  
किंवा  
व्यवसायामध्ये वित्तीय व्यवस्थापकाची भूमिका स्पष्ट करा? [14]
- प्रश्न 3) अ) उत्पन्न विवरण पत्राची उपयुक्तता स्पष्ट करा. [7]  
किंवा  
सेबी या संस्थेचा भारतीय भांडवलाच्या संदर्भात कोणता सहभाग आहे; ते स्पष्ट करा. [7]  
ब) 'मालसाठ्याची इष्टतम पातळी निश्चिती' यावर टीप लिहा. [7]  
किंवा  
भांडवल नियतनाचे प्रकार सांगा. [7]
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]  
अ) खेळत्या भांडवल उभारणीचे स्रोत  
ब) वित्तीय विश्लेषणाचे महत्व  
क) भांडवलाचा सीमान्त लाभक्षमता दर  
ड) वित्तीय मालमत्तेचे प्रकार

२२२२२



Total No. of Questions : 4]

SEAT No. :

**P3361**

[Total No. of Pages : 3

**[4864] - 1015**

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

**COMMERCIAL LAWS & PRACTICES (Special Paper - II)**

**Intellectual Property Laws**

**(Group - E) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the origin concept commercial & cultural dimensions of Intellectual property rights. Also explain the types of Intellectual property rights. **[14]**

OR

Discuss in detail the International Regulatory Regimes for Intellectual property rights. **[14]**

**Q2)** Explain in detail definition, concept & types of patents according to patents Act 1970. With suitable examples of patents. **[14]**

OR

Explain in detail complete procedure for obtaining patents. Under patents Act 1970 with amendments. **[14]**

**Q3)** a) Types of Trade marks. **[7]**  
b) Functions & Powers of National Biodiversity Authority. **[7]**

OR

a) Explain the functions & powers of controller of patents. **[7]**  
b) Use of patents for Government purposes & acquisition of patents. **[7]**

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

- a) Patentable Inventions.
- b) Patent Agent.
- c) Assignment & Transmission of Trade Mark
- d) Compulsory Licence & Revocation.

**P.T.O.**

Total No. of Questions : 4]

P3361

[4864] - 1015

M.Com. (Semester - I)

COMMERCIAL LAWS & PRACTICES (Special Paper - II)

Intellectual Property Laws

(Group - E) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[ एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

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प्रश्न 1) बौद्धिक संपदा अधिकाराचा उगम, संकल्पना, व्यवसायिक व सांस्कृतिक आयाम व प्रकार स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय स्तरावरील बौद्धिक संपदा अधिकारासाठी असणारे विविध संलेख स्पष्ट करा. [14]

प्रश्न 2) पेटंट कायद्यानुसार पेटंटची व्याख्या, संकल्पना आणि प्रकार उदाहरणासहित स्पष्ट करा. [14]

किंवा

पेटंट कायद्यांतर्गत पेटंट मिळविण्याची पूर्ण कार्यपध्दती बदलासहित स्पष्ट करा. [14]

प्रश्न 3) अ) व्यवसाय चिन्हाचे प्रकार [7]

ब) राष्ट्रीय जैवसंपदा अधिकार मंडळाची कार्ये व अधिकार [7]

किंवा

अ) पेटंट नियमकाची कार्ये व अधिकार [7]

ब) सरकारी उपयोगी पेटंट आणि पेटंट प्राप्ती [7]

प्रश्न 4) टिपा द्या (कोणत्याही दोन)

[8]

- अ) पॅटट मिळवण्यायोग्य शोध.
- ब) पॅटट अभिकर्ता.
- क) व्यवसाय चिन्हाचे प्रदान आणि हस्तांतरण.
- ड) सक्तीचा परवाना आणि परवाना रद्द करणे.



Total No. of Questions : 4]

SEAT No. :

P3362

[Total No. of Pages : 3

[4864] - 1016

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

**CO-OPERATION & RURAL DEVELOPMENT**

**Organisation of Co-Operative Business**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Comment on the impact of integrating the principles of co-operation with the principles of management on the efficiency of co-operatives. **[14]**

OR

What are the pre requisits of Professionalisation of Co-operative Management?  
State the advantages of Professionalisation of Co-operative Management.

**Q2)** Give an outline of organisational structure of Co-operative Banking in India.  
What are its merits and demerits. **[14]**

OR

“Co-operative audit and taxation is one of the important measure of control over the cooperatives”. Explain.

**Q3)** a) Explain the need of Job oriented training in co-operatives. **[7]**  
b) Explain the problems of Co-operative sugar factories in Maharashtra. **[7]**

OR

- a) Discuss the role of National co-operative union in Co-operative training.
- b) Comment on the progress and problems of dairy cooperative in Maharashtra.

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

- a) Process of Professionalisation of Cooperative Management.
- b) Drawbacks of leadership in Co-operatives.
- c) Role of National council for Co-operative training.
- d) Problems of Housing Co-operatives in India.



**P.T.O.**

Total No. of Questions : 4]

P3362

[4864] - 1016

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

CO-OPERATION & RURAL DEVELOPMENT

Organisation of Co-Operative Business

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना : - 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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**प्रश्न 1)** सहकाराच्या तत्वांची व्यवस्थापनाच्या तत्वांशी जुळणीचा सहकारी संस्थांच्या कार्यक्षमतेवरील प्रभावावर भाष्य करा. [14]

किंवा

सहकारी संस्थांच्या व्यवस्थापनाच्या व्यावसायिकरणाच्या पुर्व अटी कोणत्या आहेत? सहकारी संस्थांच्या व्यावसायिकरणाचे फायदे सांगा.

**प्रश्न 2)** भारतातील सहकारी बँकाच्या संघटन रचनेची रूपरेषा द्या. तीचे गुण आणि दोष कोणते आहेत. [14]

किंवा

“सहकारी अंकेक्षण आणि करआकारणी हे सहकारी संस्थांवरील नियंत्रणाचे साधन आहे”. स्पष्ट करा.

**प्रश्न 3)** अ) सहकारातील कार्याभिमुख प्रशिक्षणाची गरज स्पष्ट करा. [7]

ब) महाराष्ट्रातील सहकारी साखर कारखान्यांच्या समस्या स्पष्ट करा. [7]

किंवा

अ) राष्ट्रीय सहकारी संघाची सहकार प्रशिक्षणातील भूमिकेची चर्चा करा.

ब) महाराष्ट्रातील दुग्ध सहकारी संस्थांची प्रगती व समस्या यावर भाष्य करा.

**प्रश्न 4)** थोडक्यात टिपा लिहा (कोणत्याही दोन)

**[8]**

- अ) सहकारी व्यवस्थापनाच्या व्यावसायीकरणाची प्रक्रिया
- ब) सहकारातील नेतृत्वाचे दोष
- क) राष्ट्रीय सहकार प्रशिक्षण मंडळाची भूमिका
- ड) भारतातील सहकारी गृहनिर्माण संस्थांच्या समस्या



Total No. of Questions : 4]

SEAT No. :

**P3363**

[Total No. of Pages : 3

**[4864] - 1017**

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

**ADVANCED BANKING AND FINANCE (Special Paper - II)**

**Central Banking**

**(Group - G) (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)** The need and rational of a central Bank are well out in the functions that any central Bank Performs? Justify. **[14]**

OR

Explain the details the evaluation of Central Banking in India.

**Q2)** Explain in details the Promotional Functions of the Reserve Bank of India. **[14]**

OR

Define Statutory Liquidity Ratio. What are the assets eligible for SLR Investments and what are the Penalties in the event of Banks failing to maintain the stipulated SLR.

**Q3)** a) State the currency chests - its mechanism and operations. **[7]**

OR

State the quantitative istruments of credit control.

b) State the quantitative instruments of credit control. **[7]**

OR

State the Regulations of the RBI over Banks with respect to Bank and Branch Licensing.

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

- a) Credit Information Bureau of India Limited.
- b) Board for financial supervision.
- c) Income Recognition and Assets Classification.
- d) RBI as a Custodian of Foreign Exchange Reserves.

**P.T.O.**

Total No. of Questions : 4]

P3363

[4864] - 1017

M.Com. (Semester - I)

ADVANCED BANKING AND FINANCE (Special Paper - II)

Central Banking

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

(मराठी रूपांतर)

वेळ : 3 तास]

[ एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.  
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. [14]

किंवा

भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा.

प्रश्न 2) भारतीय रिझर्व्ह बँकेची प्रवर्तनात्मक कार्ये सविस्तर स्पष्ट करा. [14]

किंवा

वैधानिक तरलता प्रमाणाची व्याख्या घ्या. वैधानिक तरलता प्रमाणासाठीच्या गुंतवणूकीसाठी पात्रमत्ता कोणत्या आणि सदर प्रमाण बँकांनी न बाळगल्यास होणारा दंड काय ?

प्रश्न 3) अ) चलनपेटीची कार्ये व यंत्रणा सांगा. [7]

किंवा

पतनियंत्रणाची गुणात्मक साधने सांगा.



ब) पतनियंत्रणाची संख्यात्मक साधने सांगा. [7]  
किंवा

बँक व बँक शाखा परवान्या संदर्भातील बँकावरील भारतीय रिझर्व्ह बँकेचे नियमन नमूद करा.

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

- अ) भारतीय पतमाहिती केंद्र मर्यादित
- ब) वित्तीय पर्यवेक्षणाचे मंडळ
- क) उत्पन्न ओळख आणि मत्ता वर्गीकरण
- ड) भारतीय रिझर्व्ह बँक - विदेशी विनिमय साठ्याची रक्षणकर्ता



Total No. of Questions : 4]

SEAT No. :

**P3364**

[Total No. of Pages : 3

**[4864] - 1018**

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

**ADVANCED MARKETING (Special Paper - II)**

**Consumer Behaviour (Choice Based Credit System)**

**(2013 Pattern) (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) a)** Define the term 'Consumer Behaviour'. Explain why to study Consumer Behaviour? **[14]**

OR

b) Define the term 'Learning'. Describe in detail the components of learning process. **[14]**

**Q2) a)** Describe internal and external factors affecting perception of consumers. **[14]**

OR

b) Write a detail note on "Attitudes and Consumer Behaviour". **[14]**

**Q3) a)** State in brief negative motivation. **[7]**

OR

b) State in brief consumer Research Process. **[7]**

And

c) Write a note on 'Secondary data'. **[7]**

OR

d) Describe in brief 'Maslows Theory of Motivation'. **[7]**

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

- a) Consumer protection legislation in India.
- b) Business Ethics.
- c) Role of media and consumer behaviour.
- d) Rural consumer.



**P.T.O.**

Total No. of Questions : 4]

P3364

[4864] - 1018

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

ADVANCED MARKETING (Special Paper - II)

Consumer Behaviour (Choice Based Credit System)

(2013 Pattern) (Group - H)

(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) अ) 'ग्राहक वर्तन' या संज्ञेची व्याख्या द्या. ग्राहकाच्या वर्तनाचा अभ्यास करण्याची गरज का आहे ते स्पष्ट करा. [14]

किंवा

ब) 'अध्ययन' या संज्ञेची व्याख्या द्या. अध्ययन प्रक्रियेतील घटकांचे सविस्तर वर्णन करा.

प्रश्न 2) अ) ग्राहक संवेदनावर परिणाम करणाऱ्या अंतर्गत व बाह्य घटकांचे वर्णन करा. [14]

किंवा

ब) 'अभिवृत्ती आणि ग्राहकांचे वर्तन' यावर सविस्तर टीप लिहा.

प्रश्न 3) अ) 'नकारात्मक अभिप्रेरण' थोडक्यात सांगा. [7]

किंवा

ब) ग्राहक संशोधन प्रक्रिया थोडक्यात सांगा.

आणि

क) 'दुय्यम तथ्ये' यावर टीप लिहा. [7]

किंवा

ड) मॅस्लोच्या अभिप्रेरण सिद्धांताचे थोडक्यात वर्णन करा.

**प्रश्न 4)** थोडक्यात टिपा लिहा (कोणत्याही दोन) :

**[8]**

- अ) भारतातील ग्राहक संरक्षण विषयक कायदे
- ब) व्यावसायिक नितीमुल्ये
- क) माध्यमांची भूमिका आणि ग्राहकवर्तन
- ड) ग्रामीण ग्राहक



Total No. of Questions : 4]

SEAT No. :

P3365

[Total No. of Pages : 3

[4864]-2001

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

FINANCIAL ANALYSIS & CONTROL

(2013 Pattern) (Credit System) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** Sun Ltd. is considered to purchased a new machine. 3 alternative machines A, B & C are available costing Rs.7,00,000 each. Cash inflows are expected to be as follows: [14]

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

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

- a) Payback Method.
- b) Net Present Value.
- c) Discounted Payback Method.

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

Year	1	2	3	4
Present Value Factor	Rs. 0.909	Rs. 0.826	Rs. 0.751	Rs. 0.683

OR

What do you mean by material cost variance? Explain the classification of material cost variance into different categories with suitable illustrations. [14]

P.T.O.

**Q2)** Jaihind Co. Ltd., Jaipur have Rs.37,500 cash at bank as a opening balance on 1<sup>st</sup> April, 2015 and requires you to prepare an estimate of cash position during the three months ended 30<sup>th</sup> June, 2015. The cost data is made available to you is as follows: **[14]**

2015 Months	Sales Rs.	Purchases Rs.	Wages Rs.	Works Overhead Rs.	Management on Cost Rs.	Selling Expenses Rs.
February	75,000	45,000	3,000	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	3,500
May	1,20,000	60,000	13,500	11,250	6,000	2,250
June	1,35,000	60,000	14,250	14,000	7,000	7,000

Additional Information is as follows :

- a) Period of credit allowed by suppliers is two months.
- b) 20% of Total Sales are for cash and period of credit allowed to customers for credit sales is one month.
- c) Delay of payment of all other expenses is one month.
- d) Preference share dividend amounting to Rs. 57,500 is to be paid on 1<sup>st</sup> June, 2015.
- e) The company is to pay bonus to workers of Rs. 22,500 in the month of April.
- f) Plant has been ordered to be received and paid in May, which will cost Rs. 1,20,000.
- g) Income tax of Rs. 15,700 is due to be paid in April, 2015

OR

What is 'Marginal Costing'? Explain the objectives, advantages and limitations of Marginal Costing. **[14]**

**Q3)** a) Write a short note on 'Weighted Average Cost of Capital'. **[7]**

OR

The following information is obtained from Ashoka Ltd. for the year ended 31.12.2014.

Sales (1,00,000 units)      Rs. 1,00,000

Marginal Cost                      Rs. 60,000

Fixed Cost                      Rs. 30,000

Calculate :

- i) BEP (Sales-value)
- ii) Sale to earn a profit of Rs. 15,000
- iii) Profit when sales amounted to Rs. 1,40,000.

b) Write a short note on 'Zero Base Budget' (ZBB) : [7]

OR

The standard time for unit component X are given below :

Standard hours per unit        : 15  
Standard Rate                     : Rs. 4 per hour

The actual data and related information are as under :

Actual Production                : 1,000 units  
Actual Hours                        : 15,300 hours  
Actual Rate                         : Rs. 3.90 per hour

Calculate :

- i) Labour Cost Variance
- ii) Labour Efficiency Variance
- iii) Labour Rate Variance.

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

- a) Make or Buy Decision.
- b) Explicit Cost.
- c) Key Factor.
- d) Internal Rate of Return.



Total No. of Questions : 4]

SEAT No. :

P3367

[Total No. of Pages : 3

[4864]-2003

M.Com. (Semester - II)

**BUSINESS STATISTICS**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**SECTION - I**

**Q1)** Attempt any **two** of the following : **[14]**

a) A student is to answer 6 multiple choice questions. Each with 4 alternatives. He answers them on pure guesses. Write down probability mass function of number of correct answers. Also state its mean and variance. **[7]**

b) Find mean and variance of a continuous random variable X whose probability density function is given by : **[7]**

$$f(x) = 3x^2 \quad \text{if } 0 \leq x \leq 1$$
$$= 0 \quad \text{otherwise.}$$

c) Let X be a discrete random variable with p.m.f. **[7]**

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

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 : [14]**

- a) 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]

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

- ii) A sample of 400 people is found to have mean weight of 50.47 kg can it be regarded as a sample from large population with mean weight of 52 kg and standard deviation 1.2 kg. [3]

- b) i) The following information is collected on two characters : [4]

	Cinegoers	Non-cinegoers
Literate	83	57
Illiterate	45	65

Based on this information can you conclude that there is no association between habit of watching cinema going and literacy? Use 5% L.O.S.

Given  $\chi_1^2 = 3.81$ ,  $\chi_2^2 = 5.99$ ,  $\chi_3^2 = 7.81$

- 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) In a shooting competition, the probability of man hitting a target is  $\frac{1}{5}$ . If he hits the target for 5 times, what is the probability of hitting

target, [4]

- 1) only two times?
- 2) at least two times?

- 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 : **[14]**

- a) 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. **[7]**

OR

- b) An IQ test was administered to 5 persons before and after they were trained. The results are given below : **[7]**

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

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

- c) A random sample of size  $n_1 = 15$  from a normal population has standard deviation 5.2 and mean 81. A second random sample of size  $n_2 = 16$  has standard deviation 3.4 and mean 76. Test the hypothesis that  $\mu_1 = \mu_2$  against  $\mu_1 > \mu_2$ . **[7]**  
(Given  $t_{27} = 1.703$ ,  $t_{28} = 1.701$ ,  $t_{29} = 1.699$ )

OR

- d) 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)  $\text{Var}(3X - 5)$

**Q4)** Attempt any two of the following : **[8]**

- a) Write probability mass function (p.m.f.) of Poisson distribution. Also write its three real life application. **[4]**
- 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 : 3]

SEAT No. :

P3368

[Total No. of Pages : 7

[4864]-2004

M.Com. (Semester - II)

**ADVANCED ACCOUNTING AND TAXATION**

**Specialised Areas in Accounting**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Following is the Balance Sheet of Ganesh Ltd. as on 31st March, 2015. **[15]**

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital 20,000 Equity Shares of Rs. 100/- each fully paid	20,00,000	Goodwill	4,00,000
Reserve Fund	5,00,000	Land & Building	15,60,000
Sinking Fund	1,00,000	Plant & Machinery	14,00,000
Workmens Accident Compensation Fund (Est. Liability Rs. 9,000/-)	50,000	Patent Rights	3,50,000
Employees Profit Sharing Fund	1,00,000	Stock	2,00,000
Staff Provident Fund	1,50,000	Sundry Debtors	4,00,000
Sundry Creditors	1,40,000	Investments against Sinking Fund	1,00,000
A's Debentures	4,00,000	Cash at Bank	30,000
B's Debentures	10,00,000		
Total	44,40,000	Total	44,40,000

**P.T.O.**

Ramesh Ltd. Absorbed Ganesh Ltd. On the date of its above Balance Sheet, the consideration being :

- a) The taking over of the liabilities.
- b) The payment of cost of absorption (as part of purchase consideration) not exceeding Rs. 8,000/-
- c) The Repayment of the B's Debentures at a premium of 5% in cash.
- d) The discharge of A's Debentures at a premium of 10% by the issue of 6% Debentures in Ramesh Ltd. at par.
- e) A payment of Rs. 15 per share in cash.
- f) Allotted on one 7% Preference Share of Rs. 100/- each fully paid and Five Equity Shares of Rs. 100/- each fully paid for every Four Equity Shares in Ganesh Ltd. The actual Cost of absorption came to Rs. 10,000/-. Stock of Ganesh Ltd. include goods valued at Rs. 56,000/- purchased from Ramesh Ltd. Which company invoices goods at a cost Plus 16%. The creditors include Rs. 80,000/- due by Ganesh Ltd. to Ramesh Ltd. The directors of Ramesh Ltd. decided to create a provision of 5% on sundry Debtors against Doubtful Debts.

You are require to :

- i) Prepare the following ledger accounts in the Books of Ganesh Ltd.
  - 1) Realisation Account
  - 2) Ramesh Ltd. Account
  - 3) Shareholders Account
- ii) Pass Journal Entries in the books of Ramesh Ltd.
- iii) Show the Working of Purchase consideration.

OR

Balance Sheet of ANIL Ltd. as on 31st March, 2015

Liabilities	Amount Rs.	Assets	Amount Rs.
Authorised and Issued Capital		Land and Buildings	8,30,000
8,000 shares of		Machinery	6,90,000
Rs. 100/- each	8,00,000	Investments	17,000
Debentures	14,00,000	Stock in Trade	60,000
Interest Accrued	70,000	Debtors	50,000
Sundry Creditors :		Cash	13,000
Income Tax 10,000		Profit and Loss Account	10,70,000
Trade and			
General <u>4,50,000</u>	4,60,000		
Total	27,30,000	Total	27,30,000

The fixed assets (including a floating charge in favour of the Debenture-holders) are much over-valued.

The debenture-holders are prepared to accept a modification of their claims in consideration of a substantial interest in Share Capital. A Scheme of reorganisation is accordingly prepared and confirmed by the court.

The main terms of the scheme are :

- a) Each share shall be subdivided into twenty fully paid equity shares of Rs. 5 each.
- b) After sub-division, each shareholder shall surrender to the company 95% of his holding, for the purpose of re-issue to debenture-holder and creditors so far as required, and otherwise for cancellation.
- c) Of those surrender 46,000 shares of Rs. 5 each fully paid be converted 8% participating Preference shares of Rs. 5 each fully paid.
- d) The Debenture-holders total claim shall be reduced to Rs. 2,30,000/- . This will be satisfied by the issue to them of 46,000 Participating Preference Shares of Rs. 5 each fully paid.
- e) The Liability for Income Tax is to be satisfied in full.
- f) The claims of unsecured creditors shall be reduced by 4/5th and the balance shall be satisfied by allotting them equity shares of Rs. 5/- each fully paid from the shares surrendered
- g) Shares surrendered and not re-issued shall be cancelled.

Journalise the transactions assuming that the liability for income tax has not been discharged. Also give B/Sheet. [15]

- Q2)** Mr. Guarav Marathe has forwarded the Trial Balance Sheet of Marathe Roadways as at 31<sup>st</sup> March, 2015. Prepare operating and Profit & Loss Account and a Balance Sheet as on that date. **[15]**

Trial Balance as on 31<sup>st</sup> March, 2015

Name of the Account	Debit Rs.	Credit Rs.
Capital		10,00,000
Trucks	7,50,000	
Stock of Fuel on 1.4.2014	1,00,000	
Fuel	75,000	
Spares	25,000	
Road Tax	5,000	
Traffic earnings		4,00,000
Insurance	15,000	
Drivers Wages	12,000	
Office Rent	5,000	
Drawings	25,000	
Sundry Expenses	5,000	
Printing & Stationery	2,500	
Cleaners Wages	1,500	
Stock of Tyres on 1.4.2014	60,000	
Tyres	25,000	
Creditors		2,50,000
Debtors	20,000	
Investments	4,00,000	
Cash at Bank	1,00,000	
Cash at Hand	24,000	
Total Rs.	16,50,000	16,50,000

Additional Information :

Outstanding Expenses are :

- a) Drivers wages Rs. 2,500/- and Cleaners Wages Rs. 500/-
- b) Stock on 31.03.2015 of Fuel and Tyres was as follows :  
Fuel Rs. 50,000/- and Tyres Rs. 45,000/-.
- c) Interest on investments Rs. 36,000/- is due but yet not received.
- d) Depreciate Truck @ 10% P.a.

OR

From the following Trial Balance of Saraswati Education Society as at 31<sup>st</sup> Dec, 2014.

Prepare Income & Expenditure Account and Balance Sheet.

[15]

Name of the Account	Rs.	Rs.
Furniture and Fitting	1,25,000	
Addition (After June, 2014)	32,000	
Library Books	1,75,000	
Addition (After June, 2014)	43,000	
Building	27,50,000	
General Investments	15,00,000	
Investment reserve Fund		1,50,000
Sundry Debtors and Creditors	50,000	1,45,000
Entrance Fees		1,52,000
Examination Fees		24,000
Subscription Received		2,00,000
Certificate Fees		5,000
Hire of Society's Hall		65,000
Interest on Investment		55,000
Sundry Receipts		6,000
Staff Salaries	1,02,000	
Printing & Stationery	10,000	
Taxes	8,000	
Examination Expenses	6,500	
Subscription Periodicals	12,000	
Prize Trust Fund		1,60,000
Prize Trust Investment	1,58,000	
Prize Trust Income		6,500
Prize Awarded	4,000	
Price Fund Bank Balance	2,750	
Donation Received (to be Capitalised)		1,80,000
General Expenses	3,750	
Capital Fund		38,91,500
Cash at Bank	55,000	
Cash in hand	3,000	
Total Rs.	50,40,000	50,40,000

The following further information is supplied to enable you to make the necessary adjustments :

	Rs.
Subscription Received	45,000
Subscription Received in Advance	5,000
Interest on General Investment Accrued	4,500
Staff Salaries outstanding	18,000
Taxes paid in Advance	1,500

Provide Depreciation at the following rates on :

Library Books	15% P.a.
Furniture & Fitting	5% P.a.
Building	1% P.a.

The Market value of General Investments on 31<sup>st</sup> Dec. 2014 was Rs. 13,50,000/-, but you are not required to bring down the book value to this level.

- Q3)** A) A Company undertook a contract for construction of a large building complex. The construction work commenced on 1<sup>st</sup> April, 2013 and the following data are available for the year ended 31<sup>st</sup> March, 2014. **[10]**

Particular	Rs.'000
Contract Price	35,000
Work Certified	20,000
Progress payment received	15,000
Materials issued to Site	7,500
Planning & Estimating Cost	1,000
Direct Wages Paid	4,000
Material returned from Site	250
Plant Hire Charges	1,750
Waged Related Cost	500
Site Office Costs	678
Head Office Expenses Apportioned	375
Direct Expenses incurred	902
Work not Certified	149



The contractors own a plant which originally cost Rs. 20 lacs has been continuously in use in this contract throughout the year. The residual value of the plant after 5 years of life is expected to be Rs. 5 lacs. Straight line method of depreciation is in use. As on 31<sup>st</sup> March, 2014, the direct wages due and payable amounted to Rs. 2,70,000/- and materials were estimated at Rs. 2,00,000/-.

Prepare Contract Account

OR

- A)1) Dealer purchased the following goods in a state during the month of March, 2014.

Particulars	Total amount (Rs.)	Input Tax paid (Rs.)	Net amount (Rs.)
4% Vat Goods	6,20,000	20,000	6,00,000
12.5% Vat Goods	3,50,000	50,000	3,00,000
Vat Exempt Goods	1,00,000	-	1,00,000
Total	10,70,000	70,000	10,00,000

- 2) The input tax paid on purchase of goods is eligible for VAT credit.

- 3) Sales made by the dealer during the month are as follow :

Particulars	Gross amount (Rs.)	Output Tax Collected (Rs.)	Net Sales (Rs.)
4% Vat Goods	5,72,000	22,000	5,50,000
12.5% Vat Goods	5,06,250	56,250	4,50,000
Vat Exempt Goods	1,25,000	-	1,25,000
Total	12,03,250	78,250	11,25,000

Suggested Accounting Treatment (Journal Entries).

[10]

- B) Write Short Notes (Any Two) :

[10]

- Advance Payment of Income Tax.
- Tax Deducted At Source.
- Negative list of services as per Service Tax Act.
- Treatment of Vat credit on input and Capital Goods.



Total No. of Questions : 4]

SEAT No. :

P3369

[Total No. of Pages : 3

[4864]-2005

M.Com. (Semester - II)

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Application of Cost Accounting**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** a) The financial books of a company show a net profit of ₹.2,57,510 for the year ending 31<sup>st</sup> December. The cost accounts show a net profit of ₹.3,44,800 for the same corresponding period. The following facts are brought to light. Prepare a reconciliation statement. **[11]**

	₹.
Under-recovery of factory OHS in cost a/c.	6,240
Over-recovery of OHS in cost a/c	3,400
Depreciation in financial a/c	22,400
Depreciation in cost a/c	2,500
Interest on investment not included in cost	16,000
Loss of obsolescence charged in financial a/c	11,400
Income tax debited in financial a/c	80,600
Bank interest and dividend credited to financial account	2,450
Loss in stock not charged in cost a/c	13,500

b) Approach for assessing competitive advantage. **[3]**

OR

a) The net profit shown by financial accounts amounted to ₹.2,85,500 while the profit as per cost accounts for the period were ₹.3,88,600. On reconciliation, the following differences were noticed.

**P.T.O.**

- i) The following items were included in the financial books.
- |                         |          |
|-------------------------|----------|
| Directors fees (Dr.) .. | ₹. 6,500 |
| Bank interest (Cr.) ..  | ₹. 300   |
| Income Tax (Dr.) ..     | ₹.83,000 |
- ii) Bad-doubtful debts for ₹.5,700 were written off in financial books.
- iii) Overheads in cost accounts absorbed were ₹.85,000 while the actuals were ₹.83,200.
- iv) A net loss of ₹.10,000 on sale of old machinery was dealt with in the financial books.

Reconcile the profit between the cost & financial a/c. [11]

- b) Human aspect of productivity. [3]

**Q2)** From the following figures of “Goodwill Co. Ltd,” calculate overhead rate

- a) when normal capacity is related is practical capacity  
 b) when normal capacity is related to sale expecting and  
 c) when normal capacity is related to maximum capacity

<u>Capacity level</u>	<u>Maximum</u>	<u>Practical</u>	<u>Avg. expected sales</u>
Direct labour	100%	90%	80%
Hours	5,000	4,500	4,000
Budget-Fixed OHS	15,000	15,000	15,000
Variable OHS	10,000	9,000	8,000

[14]

OR

Following information is obtained from a factory :

Daily working hours	8
No. of working days in a week	6
No. of operators	20
Standard Hours - per unit during a particular week	4
No. of units produced	48
Absentee man - days	40
Idle time due to local sheeding	30 man days

Calculate :

[14]

- a) Absenteeism percentage
- b) Labour utilisation percentage
- c) Productive efficiency of labour
- d) Overall productivity of labour in terms of units produced per weeks.

**Q3)** What is products life cycle costing? Discuss the stages and benefits of Life cycle costing. [14]

OR

Define the Value Chain Analysis? State the role of Management Accountant in Value Chain Analysis. [14]

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

- a) Features of product life cycle costing.
- b) Reasons for Reconciliation between Cost and Financial a/c.
- c) Technical measures to improve productivity.
- d) Business Process Re-engineering.



Total No. of Questions : 4]

SEAT No. :

P3592

[Total No. of Pages : 4

[4864]-2006

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 organisation structure, Importance & Objectives of Maharashtra chamber of Commerce. **[14]**

OR

Describe the organisation structure, functions & policies of Public Enterprises in India.

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

OR

Explain the following schemes of support for women entrepreneur in Maharashtra.

- a) Rashtriya Sam Vikas Yojana (RSVY)
- b) Swayamsidha Programme

**Q3)** a) Explain the functions of Federation of Indian Chamber of Commerce and Industries (FICCI) **[7]**

OR

- b) Explain the objectives of Public Utilities.
- c) Explain the Agricultural Taxation Policy **[7]**

OR

- d) Write a note on Minority Women Empowerment programme

**P.T.O.**

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

**[8]**

- a) Maratha Chamber of Commerce
- b) Efficiency of Public Enterprises
- c) Farm Waste
- d) Swarna Jayanti Gram Swarozgar Yojana



Total No. of Questions : 4]

P3592

[4864]-2006

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 मुळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) महाराष्ट्र वाणिज्य मंडळाची संघटनात्मक रचना, महत्व आणि उद्दिष्टे स्पष्ट करा. [14]

किंवा

भारतातील सार्वजनिक उद्योगांची संघटनात्मक रचना, कार्ये आणि धोरणे स्पष्ट करा.

प्रश्न 2) भारतीय कृषी व्यवसायाची सरकारी धोरणे, समस्या आणि भवितव्य स्पष्ट करा. [14]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा. [14]

अ) राष्ट्रीय सम विकास योजना

ब) स्वयमसिद्ध कार्यक्रम

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

किंवा

ब) सार्वजनिक सेवेची उद्दिष्टे स्पष्ट करा.

क) कृषीविषयक कर धोरण स्पष्ट करा. [7]

किंवा

ड) अल्पसंख्यांक महिला सक्षमीकरण यावर टिप लिहा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[8]

- अ) मराठा चेंबर ऑफ कॉमर्स (मराठा वाणिज्य मंडळ)
- ब) सार्वजनिक उद्योगांची कार्यक्षमता
- क) शेतमाल नासधूस
- ड) स्वर्न जयंती ग्राम स्वरोजगार योजना





Total No. of Questions : 4]

SEAT No. :

P3593

[Total No. of Pages : 3

[4864]-2007

M.Com (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics and Professional Values (Special Paper - III)  
(2013 Pattern) (CBCS)

*Time :3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** What is Business Ethics? Explain its nature and importance in Business. [14]

OR

Define 'Corporate Governance'. Explain its need and importance. [14]

**Q2)** State the importance of managing ethics and values at workplace. [14]

OR

What is corporate social Responsibility? Explain it with examples. [14]

**Q3)** a) Indian Ethical practices. [7]

b) Gandhian Approach in management. [7]

OR

c) Factors affecting social ethics. [7]

d) Emergence of new values in Indian industry after economic reforms of 1991. [7]

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

a) Corporate citizenship

b) Copy rights

c) Gandhi's Doctrine of Satya and Ahinsa.

d) Patents



*P.T.O.*

Total No. of Questions : 4]

P3593

[4864]-2007

M.Com (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics and Professional Values (Special Paper - III)

(2013 Pattern) (CBCS)

(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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प्रश्न 1) व्यावसायिक नितीमुल्ये म्हणजे काय? व्यवसायामधील त्याचे स्वरूप व महत्व स्पष्ट करा. [14]

किंवा

प्रमंडळीय (कंपनी) सुशासनाची व्याख्या द्या. त्याची गरज व महत्व स्पष्ट करा. [14]

प्रश्न 2) कार्यस्थळावरील नितीमुल्ये आणि मुल्यांच्या व्यवस्थापनाचे महत्व सांगा. [14]

किंवा

प्रमंडळीय (कंपनी) सामाजिक दायित्व म्हणजे काय? ही संकल्पना उदाहरणा सहित स्पष्ट करा. [14]

प्रश्न 3) अ) भारतीय नितीमुल्यांची कार्यपध्दती. [7]

ब) व्यवस्थापना विषयीचा गांधीवादी दृष्टीकोन. [7]

किंवा

अ) सामाजिक नितीमुल्यांवर परिणाम करणारे घटक. [7]

ब) 1991 नंतरच्या अर्थिक सुधारणांना अनुसरून भारतीय उद्योगामध्ये झालेला आधुनिक मुल्यांचा ऊदय. [7]

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) प्रमंडळीय (कंपनीचे) नागरीकत्व
- ब) प्रकारानाधिकार
- क) सत्य आणि अहिंसेचे गांधीवादी मुलतत्त्व
- ड) सर्वस्वाधिकार



Total No. of Questions : 4]

SEAT No. :

P3374

[Total No. of Pages : 4

[4864]-2012

M.Com. - I (Semester - II)

**ADVANCED ACCOUNTING AND TAXATION**  
**Business Tax Assessment and Planning (Group - A)**  
**(2013 Pattern) (Special Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Working shall be treated as a part of answer.*

**Q1)** Compute the Taxable Income of Shubham Petro-chemicals Ltd; a closely held Indian Manufacturing Company for the assessment year 2015-16 from the following information given for the relevant previous year.

<u>PROFIT AND LOSS ACCOUNT</u>		Rs.
Sales proceeds of goods (Domestic sales)		26,00,000
Sale proceeds of goods (Export sale)		5,00,000
Other Receipt		3,00,000
	Total =	<u>34,00,000</u>
<u>Less : Expenses</u>		
Administrative Expenses		8,35,000
Provision for unascertained liabilities		60,000
Income Tax		4,00,000
Depreciation		4,00,000
Outstanding Customs Duty		15,000
Proposed Dividend		50,000
Loss of Subsidiary company		40,000
	Total =	<u>18,00,000</u>
	Net Profit =	16,00,000

**P.T.O.**

For the tax purposes, the company want to claim the following :

Deduction under 801B (30% of Rs. 16,00,000); Excise duty pertaining to 2010-2011 paid during 2014-15 Rs. 1,00,000; Depreciation under section 32 Rs. 5,50,000; Brought forward loss of 2011-12 Rs. 12,00,000. [14]

OR

Pravara Co-operative Society Ltd., furnishes the following particulars of its income for the previous year ending on 31<sup>st</sup> March 2015.

<u>Particulars</u>	<u>Rs.</u>
a) Interest on Government Securities.	25,000
b) Profit from Banking Business	3,00,000
c) Income from purchase and sale of agricultural implements to its members.	2,00,000
d) Income from Marketing of agricultural produce of its members.	1,80,000
e) Profit and gains of business	1,50,000
f) Income from Cottage Industry.	2,50,000
g) Interest and Dividends (Gross) from other Co-operative Societies.	50,000
h) Income from the letting of warehouse	1,00,000

Compute total income and tax liability of Co-operative Society for the A.Y. 2015-16.

**Q2)** A) Ram Public Charitable Trust Registered under Section 12A of the Income Tax Act, for the previous year ending 31 March, 2015.

Derived gross income of Rs. 60 lakh, which consists of the following:

<u>Particulars</u>	<u>Rs.</u>
a) Income from properties held by Trust (Net)	30,00,000
b) Income (Net) from Business (incidental to main object)	18,00,000
c) Voluntary contributions from public	12,00,000

The trust applied a sum of Rs. 11,60,000 towards charitable purpose during the year which includes repayment of loan taken for construction of orphan home, Rs. 3,60,000.

Determine the taxable income of the trust for the Assessment year 2015-16. [11]

OR

A-1) From the following Assets and Liabilities of company 'X' Ltd. you are required to compute net wealth of the company for the assessment year 2015-16 the valuation date being 31-3-2015. [5]

<u>Particulars</u>	<u>Rs.</u>
a) Business premises	45,00,000
b) Guest house	24,00,000
c) Residential quarters for employees (Salary of employees being less than Rs. 20,000)	90,00,000
d) Bungalow meant for Managing Director (Salary of Rs. 3,50,000)	12,00,000
e) Motor car for the use of employees	13,00,000
f) Cars as a stock in trade	24,00,000
g) Plant and Machinery	50,00,000
h) Bank Balance	9,00,000
i) Cash in hand as per cash book	2,00,000
j) Loan from UTI for construction of Guest house	10,00,000
k) Loan taken for construction of staff quarters	5,00,000

A-2) Find out service tax payable by 'RAM Ltd.' for half year ending on 31<sup>st</sup> March 2015, all figures are exclusive of Service tax. [6]

<u>Particulars</u>	<u>Rs.</u>
Rent of cars (Monthly rent Rs. 12,000, RAM Ltd. owns 44 cars which are given on rent throughout the half year ending March 31 <sup>st</sup> , 2015).	31,68,000
Machinery given on hire purchase to different persons (out of total installment collected during the half year of Rs. 95,00,000, interest is Rs. 17,00,000, Document charges is Rs. 80,000)	95,00,000

B) Write a Short Note any one of the following :

- a) State the concept of tax evasion. [3]
- b) Best Judgement Assessment. [3]

**Q3)** Answer the following :

- a) Income Tax Authorities. [7]
- b) Nature and scope of tax Planning and Management. [7]

OR

- a) Deduction and collection at tax at source. [7]
- b) Merits and demerits of VAT. [7]

**Q4)** Write Short Notes (any two) : [8]

- a) Offences and prosecutions.
- b) Conditions for imposition person liable.
- c) Goods and Excisable goods.
- d) Customs procedures.



Total No. of Questions : 4]

SEAT No. :

**P3594**

**[4864]-2013**

[Total No. of Pages : 3

**M.Com.**

**ADVANCED COST ACCOUNTING & COST SYSTEMS**

**Cost Control and Cost System**

**(2013 Pattern - Credit System) (Semester - II) (Special Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) a)** The following information is given:

**[11]**

Sales : Rs. 2,00,000  
Variable Cost : Rs. 1,20,000  
Fixed Cost : Rs. 30,000

Calculate:

- i) Break-even point.
  - ii) New break-even point if selling price is reduced by 10%.
  - iii) New break-even point if variable cost increases by 10%.
  - iv) New break-even point if fixed cost increases by 10%.
- b) Write a note on margin of safety.

**[3]**

OR

The sales and profit during two years were:

**[14]**

Year	Sales	Profit
2014	1,50,000	20,000
2015	1,70,000	25,000

You are required to calculate:

- a) Break-even point.
- b) P/V Ratio.
- c) Sales required to earn profit of Rs. 40,000
- d) The profit made when sales are Rs. 2,50,000
- e) Variable costs of the two periods.
- f) Margin of safety in 2015.

**P.T.O.**



**Q2)** Bharat Company manufactures three products namely A, B and C. The budgeted quantity, selling price and unit costs are as follows: **[14]**

	A (Rs.)	B (Rs.)	C(Rs.)
Raw material @ Rs. 20 per kg	80	40	20
Direct wages @ Rs. 5 per hour	5	15	10
Variable overheads	10	30	20
Fixed overheads	9	22	18
Budgeted production in units	6400	3200	2400
Selling price per unit	140	120	90

You are required to set ranking of products, optimal product-mix and determine the profit, if the supply of raw materials is restricted to 18400 kg.

OR

Zen Company producing 24000 units provides you the following information:

Direct material	:	Rs. 1,20,000
Direct wages	:	Rs. 84,000
Variable overheads	:	Rs. 48,000
Semi-variable overheads	:	Rs. 28,000
Fixed overheads	:	Rs. 80,000
<b>Total Cost</b>	<b>:</b>	<b>Rs. 3,60,000</b>

The product is sold at Rs. 20 per unit.

The management proposes to increase the production by 3000 units for sales in the foreign market. It is estimated that the semi-variable overheads will increase by Rs. 1000. But the product will be sold at Rs. 14 per unit in the foreign market. However, no additional capital expenditure will be incurred. The management seeks your advice as a cost accountant. What will you advise them?

**Q3)** Distinguish between cost control and cost reduction.

**[14]**

OR

What is Activity Based Costing? Explain the various steps in Activity Based Costing.

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

**[8]**

- a) Pareto analysis.
- b) Basis of apportionment of overheads.
- c) Designing and installing cost system in computer environment.
- d) Process of cost control.



Total No. of Questions : 4]

SEAT No. :

P3595

[Total No. of Pages : 2

[4864] - 2018

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy

(2013 Pattern) (Credit System) (Special Paper - IV)

Time : 3 Hours]

[Max. Marks : 50

*Instructions to the candidates:*

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

**Q1)** Explain the concept of Money Supply. What are the Money Supply measures of Reserve Bank of India? [14]

OR

Explain in detail the relationship between money supply and price stability.[14]

**Q2)** Discuss the mechanism and effectiveness of Bank Rate and Variable Reserve Ratio as instruments of monetary policy. [14]

OR

Explain in detail the qualitative instruments of monetary policy. [14]

**Q3)** a) Explain the concept of priority Sector Advances. [7]  
b) Functions of Regional Rural Banks. [7]

OR

a) Conflict between objectives of monetary policy. [7]  
b) Recent policy changes by RBI. [7]

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

- a) High Powered Money
- b) Development of Non-farm Sector
- c) Inflation Targetting
- d) Pre-Shipment and Post-Shipment Credit



P.T.O.

Total No. of Questions : 4

P3595

[4864] - 2018

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Monetary Policy

(2013 Pattern) (Credit System) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) पैशाच्या पुरवठ्याची संकल्पना स्पष्ट करा. भारतीय रिझर्व्ह बँक पैशाचा पुरवठा कशाप्रकारे मोजते? [14]  
किंवा  
पैशाचा पुरवठा आणि किंमत स्थैर्य यातील संबंध सविस्तर स्पष्ट करा. [14]
- प्रश्न 2) चलनविषयक धोरणाची साधने म्हणून बँक दर आणि बदलते राखीव निधीचे प्रमाण यांचे कार्य व परिणाम कारकतेची चर्चा करा. [14]  
किंवा  
चलनविषयक धोरणाची गुणात्मक साधने सविस्तर स्पष्ट करा. [14]
- प्रश्न 3) अ) प्राधान्य क्षेत्राच्या कर्जपुरवठ्याची संकल्पना स्पष्ट करा. [7]  
ब) प्रादेशिक ग्रामीण बँकांची कार्ये. [7]  
किंवा  
अ) चलनविषयक धोरणाच्या उद्दिष्टांमधील संघर्ष. [7]  
ब) अलिकडील काळात रिझर्व्ह बँकेने केलेले धोरणात्मक बदल. [7]
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) : [8]  
अ) उच्च शक्ती पैसा  
ब) अकृषी क्षेत्राचा विकास  
क) इनफ्लेशन टार्गेटिंग  
ड) प्रि-शिपमेंट आणि पोस्ट-शिपमेंट क्रेडीट



Total No. of Questions : 4]

SEAT No. :

P3382

[Total No. of Pages : 1

[4864]-3003

M.Com. (Part - II)

**ADVANCED ACCOUNTING & TAXATION**

**Advanced Auditing**

**(2013 Pattern) (Special Paper - V) (Semester - III) (CBCS)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

- Q1)** Distinguish between Vouching and Verification? How would you verify. **[14]**  
a) Debtors and Creditors.  
b) Cash and Bank Balances

OR

Define the term 'Audit Programme'. Explain the essentials of a good Audit Programme. **[14]**

- Q2)** Explain the term 'Corporate Governance'. State the Verification of Compliance of Corporate Governance. **[14]**

OR

Explain the special aspects of Computerized Information System (CIS) Audit Environment. **[14]**

- Q3)** Define the term 'Internal Control'. Explain the significance and Evaluation Procedures of Internal Control. **[14]**

OR

State the Audit Report with special reference to CARO 2003. **[14]**

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

- a) Valuation.
- b) Auditing and Assurance Standard.
- c) Flowchart.
- d) Audit Committee.



Total No. of Questions : 4]

SEAT No. :

P3383

[Total No. of Pages : 3

[4864]-3004

M.Com. (Part - II) (Credit Pattern)

**ADVANCED COST ACCOUNTING & COST SYSTEM**

**Cost Audit**

**(2013 Pattern) (Special Paper - V) (Semester - III)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) *Attempt all questions.*
- 2) *Figures to the right indicate full marks allotted to the respective question.*

**Q1)** Distinguish between Cost Audit & Financial Audit. **[14]**

OR

As a Cost Auditor, which points will you verify in the area of Work-in-Progress of any manufacturing company? Make suitable assumptions in support of your answer. **[14]**

**Q2)** You are given Cost Data and Profit & Loss Account for August, 2015. Match the profit as per Cost Record with the loss shown by Financial Record by preparing :

- a) Statement of Cost showing profit/loss as per Cost Data. **[7]**
- b) Reconciliation Statement for the following data for August, 2015. **[7]**

A) Cost Data :

Particulars	Data
Opening Stock of Raw Materials on 1 <sup>st</sup> August, 2015 valued at Rs. 20 per unit.	1,000 units
Raw Material purchased during the month at an average rate of Rs. 23 per unit.	6,000 units
Closing Stock of Raw Material on 31 <sup>st</sup> August, 2015 valued at the Simple Average of the rate at which opening stock is valued and the rate at which raw material is purchased during the year.	2,000 units
Direct Labour Hours paid at Rs. 10 per hour	20,000 hours
Factory Overheads are absorbed at the rate of	100% on Prime Cost
Administrative Overheads	50% of Works Cost.

**P.T.O.**

Note :

- 1) There was no stock of finished goods on 1<sup>st</sup> August, 2015. However, 1,000 finished units were in stock on 31<sup>st</sup> August, 2015 after selling 4,000 finished units in August, 2015.
- 2) Closing stock is valued in Cost Accounting at the rate of Cost of Production per unit.
- 3) Selling & Distribution overheads are recovered in Cost Accounts @ Rs. 10 per unit of sale.
- 4) Sales for August: Rs. 8,20,000

B) Financial Data :

Profit & Loss Account  
for the month ended 31<sup>st</sup> August, 2015

Particulars	Rs.	Particulars	Rs.
Op. Stock of Raw Material (1,000 units)	20,000	Sales	8,20,000
Purchases of Raw Material (6,000 units)	1,40,000	Closing stock of Raw Material	45,000
Wages paid	2,00,000	Closing stock of Finished Goods	2,00,000
Factory Expenses	3,00,000	Interest on Fixed Deposits	20,000
Admn. Expenses	3,50,000	Net Loss	12,000
Marketing Expenses	45,000		
Bad Debts	2,000		
Debenture Interest	40,000		
Total	10,97,000		10,97,000

OR

Cost Accounting Department has received an assignment to quote Works Cost for an order to be executed in March, 2016. The base data is given below :

Particulars	Base Data	Estimates for March, 2016
Raw Material per unit of Final Product	Consumption of 1000 kgs. @ Rs. 53 per kg with 10% Normal Loss on the units at the beginning of the manufacturing process	Input Price is likely to increase by 5% post budget and material loss is expected to decrease by 2%
Direct Labour Cost per unit	500 Direct Labour Hours have to be worked with 80% efficiency level. The cost per direct labour hour is Rs. 50. The idle time is treated as normal.	Union Leaders in an agreement with the Management in March, 2016 have promised to increase labour efficiency by 10%, however, cost per direct labour hour consequent upon agreement shall be Rs. 60.
Processing Charges	Rs. 100 per direct labour hour worked	Rs. 125 per direct labour hour worked.

Prepare :

- i) Statement of Works Cost for base period; and [7]
- ii) Estimated Works Cost Statement for March, 2016. [7]

- Q3)** a) Explain the provisions regarding 'Applicability of Cost Audit' as per Cost Audit Rules, 2014. [7]
- b) Explain provisions regarding 'Maintenance of Cost Records' as per Cost Audit Rules, 2014. [7]

OR

- a) What do you understand by the term 'Cost Audit Programme'? Prepare Cost Audit Programme for any Cost Audit Assignment. [7]
- b) Make a list of hypothetical Cost Audit Notes which a cost auditor has to record in order to enable him to draft Cost Audit Report. [7]

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

- a) Efficacy of Internal Audit.
- b) Annexure Two of The Cost Audit Report Rules, 2014
- c) Performance Review Audit.
- d) Use of MS Excel in the process of Cost Audit assignment.





Total No. of Questions : 4]

SEAT No. :

**P3385**

[Total No. of Pages : 4

**[4864]-3006**

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

**BUSINESS ADMINISTRATION (Special Paper - V)**

**Human Resource Management**

**(Group - F) (2013 Pattern) (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)** Discuss the challenges faced by Human Resource Management in changing Business scenario. **[14]**

OR

Define the term Contract Labour? What are the problems faced by female Employees? Explain in detail.

**Q2)** Explain the term Manpower Planning. Elaborate the selection procedure of employees. **[14]**

OR

Explain the training program me Employees in detail.

**Q3)** Define Performance Appraisal Explain various methods of performance appraisal. **[14]**

OR

What is meant by Job Evaluation? Discuss various methods of Job Evaluation.

**P.T.O.**

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

**[8]**

- a) Building Human Capital.
- b) Benchmarking.
- c) Kinds of Retirement.
- d) Human Resource Environment.



Total No. of Questions : 4]

P3385

[4864]-3006

M.Com. (Semester - III)

BUSINESS ADMINISTRATION (Special Paper - V)

Human Resource Management

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

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

सुचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) बदलत्या व्यावसायिक जगतामध्ये व्यवसाय मानवी संसाधन व्यवस्थापनासमोरील आव्हानांची चर्चा करा. [14]

किंवा

‘कंत्राटी कामगार’ संज्ञा स्पष्ट करा. महिला कामगारांच्या समस्या कोणत्या? सविस्तर स्पष्ट करा.

प्रश्न 2) ‘मनुष्यबळ नियोजन’ ही संज्ञा स्पष्ट करा. कर्मचारी निवड पध्दती विस्ताराने लिहा. [14]

किंवा

कर्मचारी प्रशिक्षण कार्यक्रम सविस्तरपणे स्पष्ट करा.

प्रश्न 3) ‘कार्यक्षमता मूल्यमापन’ या संज्ञेची व्याख्या द्या. कार्यक्षमता मूल्यमापनाच्या विविध पध्दती स्पष्ट करा. [14]

किंवा

‘कार्यमूल्यमापन’ म्हणजे काय? कार्यमूल्यमापनाच्या विविध पध्दतीची चर्चा करा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) मानवी भांडवल उभारणी / बांधणी.
- ब) बेंच मार्किंग (Bench Marking). .
- क) सेवा निवृत्तीचे प्रकार.
- ड) मानवी संसाधन पर्यावरण.



Total No. of Questions : 4]

SEAT No. :

**P3386**

[Total No. of Pages : 4

**[4864]-3007**

**M.Com. (Part - II) (Semester - III)**  
**COMMERCIAL LAWS AND PRACTICES**  
**Laws Relating to International Business**  
**(Special Paper - V) (Group - B)**  
**(2013 Pattern) (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)** Explain sources and evidence of International law. **[14]**

OR

Explain the David Ricardo's Comparative cost theory related to International Trade. **[14]**

**Q2)** Explain in detail the International court and its jurisdiction. **[14]**

OR

Explain the norms of International Environment Law. **[14]**

**Q3)** a) Explain the charter on Economic Rights and Duties of States (ERDS). **[7]**

b) Explain the Non-tariff barriers in International trade. **[7]**

OR

a) Write a note on Carbon Credit. **[7]**

b) Write a note on International Commercial Arbitration. **[7]**

**P.T.O.**

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

**[8]**

- a) Nature of International Law.
- b) International transport of goods.
- c) Nairobi conference (1980).
- d) Enforcement of foreign awards in India.



Total No. of Questions : 4]

P3386

[4864]-3007

**M.Com. (Part - II) (Semester - III)**  
**COMMERCIAL LAWS AND PRACTICES**  
**Laws Relating to International Business**  
**(Special Paper - V) (Group - B)**  
**(2013 Pattern) (Credit System)**  
**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 50

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

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प्रश्न 1) आंतरराष्ट्रीय कायद्याचे मार्ग (sources) आणि प्रमाण (evidence) स्पष्ट करा. [14]

किंवा

‘डेव्हीड रिकार्डो’ यांचा आंतरराष्ट्रीय व्यापारासंदर्भातील तुलनात्मक खर्च सिध्दांत स्पष्ट करा. [14]

प्रश्न 2) आंतरराष्ट्रीय न्यायालय आणि त्याचे अंमलाखालील भौगोलिक क्षेत्र सविस्तर स्पष्ट करा.[14]

किंवा

आंतरराष्ट्रीय पर्यावरण कायद्याचे प्रमाण (Norms) स्पष्ट करा. [14]

प्रश्न 3) अ) राज्याच्या आर्थिक अधिकाराची आणि कर्तव्याची (ERDS) सनद स्पष्ट करा. [7]

ब) आंतरराष्ट्रीय व्यापारात जकात नसतानाचे अडथळे (Non-tariff barriers) स्पष्ट करा. [7]

किंवा

अ) कार्बन क्रेडिट यावर टीप लिहा. [7]

ब) आंतरराष्ट्रीय व्यावसायिक लवाद यावर टीप लिहा. [7]

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

अ) आंतरराष्ट्रीय कायद्याचे स्वरूप

ब) मालाची आंतरराष्ट्रीय वाहतूक

क) नैरोबी कॉन्फ्रन्स (1980)

ड) परदेशी निर्णयाची भारतामध्ये अंमलबजावणी

(Enforcement of foreign awards in India)





Total No. of Questions : 4]

SEAT No. :

P3387

[Total No. of Pages : 3

[4864]-3008

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

**CO-OPERATION AND RURAL DEVELOPMENT**

**Co-operative**

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

*Time : 1½ Hours]*

*[Maximum 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

Explain different types of Agricultural credit in India.

**Q2)** Define the structure of credit Co-operatives. **[14]**

OR

State the objectives of primary Agricultural credit co-operative societies.

**Q3)** State the importance of Regional Rural Banks. **[14]**

OR

Evaluate the performance of Regional Rural Banks.

**Q4)** Write shorts notes (any two) : **[8]**

- a) State Co-operatives Banks.
- b) Urban Co-operative Banks.
- c) Importance of Long term credit.
- d) District Central Co-operative Banks.



Total No. of Questions : 4]

P3387

**[4864]-3008**  
**M.Com. (Semester - III)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Co-operative**  
**(2013 Pattern) (Credit System)**  
**(मराठी रूपांतर)**

वेळ : 1½ तास ]

[ एकूण गुण : 50

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

प्रश्न 1) 'पत' अर्थ स्पष्ट करा. कृषी कर्जाचे महत्व सांगा. [14]

किंवा

भारतातील कृषी कर्जाचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) सहकारी पतपुरवठा करणाऱ्या संस्थांची रचना विषद करा. [14]

किंवा

प्राथमिक कृषी सहकारी संस्थांची आवश्यकता स्पष्ट करा.

प्रश्न 3) प्रादेशिक ग्रामीण बँकांचे महत्व विषद करा. [14]

किंवा

प्रादेशिक ग्रामीण बँकांच्या कामगिरीची समीक्षा करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) राज्य सहकारी बँक.
- ब) नागरी सहकारी बँका.
- क) दिर्घ मुदती कर्जाचे महत्व.
- ड) जिल्हा मध्यवर्ती सहकारी बँका.



Total No. of Questions : 4]

SEAT No. :

**P3388**

[Total No. of Pages : 4

**[4864]-3009**

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

**ADVANCED BANKING & FINANCE (Special Paper - V)**

**Foreign Exchange  
(2013 Pattern)**

*Time : 3 Hours]*

*[Maximum Marks :50*

*Instructions to the candidates :*

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

**Q1)** What is forward market? Elaborate on the working of the forward exchange rate. **[14]**

OR

Elaborate on the FEMA 2000 act. What are its objectives?

**Q2)** What is the meaning of a Non Resident? What are the features of a NRE and NRO account? **[14]**

OR

What is the role RBI in the foreign exchange market?

**Q3)** 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.

**P.T.O.**

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

**[8]**

- a) Hedging in forward market.
- b) NRO account.
- c) Foreign exchange Dealing rooms.
- d) Pre Shipment Credit.



Total No. of Questions : 4]

P3388

[4864]-3009

M.Com.(Semester - III)

ADVANCED BANKING & FINANCE (Special Paper - V)

Foreign Exchange

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

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

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प्रश्न 1) वायदा बाजार म्हणजे काय? वायदा विनिमय दराची कार्यपध्दती स्पष्ट करा. [14]

किंवा

फेमा कायदा 2000 स्पष्ट करा त्याची उद्दिष्ट्ये कोणती?

प्रश्न 2) अनिवासीचा अर्थ काय? एन आर ई आणि एन आर ओ खात्यांची वैशिष्ट्ये कोणती?[14]

किंवा

विदेशी विनिमय बाजारातील भारतीय रिझर्व बँकेची भूमिका कोणती?

प्रश्न 3) पतपत्राची कार्यपध्दती सविस्तर स्पष्ट करा. [14]

किंवा

भारतातील विदेशी विनिमय बाजाराची रचना आणि कार्य पध्दती सविस्तर स्पष्ट करा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) वायदा बाजारातील हेजींग.
- ब) एन आर ओ खाते.
- क) विदेश विनिमय डिलींग रूमस.
- ड) नौभरणपूर्व पतपुरवठा.



Total No. of Questions : 4]

SEAT No. :

**P3389**

[Total No. of Pages : 4

**[4864]-3010**

**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 the right indicate full marks.*

**Q1)** What do you mean by 'International Marketing'? Describe the challenges and opportunities in International Marketing. **[14]**

OR

Discuss the Economic, Political and Legal factors affecting International Market.

**Q2)** Explain the recent Import and Export Policies of Government of India. **[14]**

OR

Define International Marketing Mix. Explain the factors to be considered in pricing for International Markets.

**Q3) a)** State the functions of World Trade Organisation. **[7]**

OR

b) Explain the procedure for taking Marine Insurance.

**P.T.O.**



AND

- c) Explain different functions of Exim Bank. [7]

OR

- d) Describe the foreign exchange facilities provided by the RBI.

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

- a) International Distribution System.  
b) GATT.  
c) Export Credit Limit.  
d) Export Business.



Total No. of Questions : 4]

P3389

[4864]-3010

**M.Com. (Part - II) (Semester - III)**  
**ADVANCED MARKETING (Paper - V)**

**International Marketing**  
**(2013 Pattern) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 50

सुचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

---

प्रश्न 1) आंतरराष्ट्रीय विपणन म्हणजे काय? आंतरराष्ट्रीय विपणनातील आव्हाने आणि संधी यांचे वर्णन करा. [14]

किंवा

आंतरराष्ट्रीय बाजारपेठ प्रभावित करणाऱ्या आर्थिक, राजकीय आणि कायदेशीर घटकांची चर्चा करा.

प्रश्न 2) भारत सरकारचे नजीकचे काळातील आयात आणि निर्यात विषयक धोरण स्पष्ट करा. [14]

किंवा

‘आंतरराष्ट्रीय विपणन मिश्र’ ची व्याख्या द्या. आंतरराष्ट्रीय बाजारपेठेत किंमत ठरविताना कोणते घटक विचारात घेतले जातात ते स्पष्ट करा.

प्रश्न 3) अ) जागतिक व्यापार संघटनेची कार्ये सांगा. [7]

किंवा

ब) सागरी विमा पॉलीसी मिळविणेची पद्धती स्पष्ट करा.

आणि

क) एक्झीम बँकेची विविध कार्ये स्पष्ट करा. [7]

किंवा

ड) रिझर्व बँके तर्फे पुरविल्या जाणाऱ्या परकीय चलनाच्या सुविधा विशद करा.

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

अ) आंतरराष्ट्रीय वितरण प्रणाली.

ब) गॅट.

क) निर्यात पत मर्यादा.

ड) निर्यात व्यवसाय.



Total No. of Questions :4]

SEAT No. :

**P3596**

**[4864]-3011**

[Total No. of Pages :2

**M.Com.**

**ADVANCED ACCOUNTING AND TAXATION**

**Group-A : Specialized Auditing (Special Paper- VI)**

**(2013 Pattern) (Semester - III)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** Explain the Audit procedure of Excise Audit 2000.

**[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

Explain the special features of Audit of Educational Institutions.

**Q3) a)** State the special features of Audit of Hospital.

**[7]**

OR

Audit of Co-operative housing society.

**b)** Describe the salient features of Audit of Charitable trust.

**[7]**

OR

Role of Comptroller and Auditor General of India.

**P.T.O.**

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

**[8]**

- a) Review of Internal Control.
- b) Audit Report of Bank.
- c) Audit of Local bodies.
- d) Audit under VAT Law.

*EEE*

Total No. of Questions :4]

SEAT No. :

**P3574**

**[4864]-3012**

[Total No. of Pages :2

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

**(B): ADVANCED COST ACCOUNTING AND COST SYSTEM**

**Management Audit (Paper- VI)**

**(2013 Pattern) (CBCS) (Semester - III) (Special Paper -VI)**

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1) Give the meaning, importance and objectives of Management Audit. [14]**

OR

What is corporate image? State its importance and distinguish between Management Audit and corporate image.

**Q2) Explain different areas of Management Audit. [14]**

OR

Describe programme for operational Audit.

**Q3) a) Corporate development audit. [7]**

b) Corporate culture. [7]

OR

a) Preliminaries of Management Audit.

b) C.P.M

**P.T.O.**

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

**[8]**

- a) Role of Research and development in Management Audit.
- b) Cost benefit analysis.
- c) Corporate service Audit.
- d) Types of Audit.

*EEE*

Total No. of Questions : 4]

SEAT No. :

**P3390**

[Total No. of Pages : 4

**[4864]-3013**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern**

**(2013 Pattern) (Credit System) (Group - C) (Special Paper - VI)**

*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 Entrepreneurship? State the role of Government in Entrepreneurship development. **[14]**

OR

State the problems of Entrepreneurship development in India.

**Q2)** State the importance of specialised institutions in Entrepreneurship development programme. **[14]**

OR

What is PERT? Explain the importance of 'Project Evaluation Review Technique' in developing new business.

**Q3)** a) Explain the importance of 'Critical Path Method' in developing new business. **[7]**

b) Explain the steps in preparation of business plan. **[7]**

**P.T.O.**



OR

- c) State the importance of 'Project Identification' in developing new business.
- d) State the important issues in project management.

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

**[8]**

- a) Venture Capital.
- b) Entrepreneurship within Organisation.
- c) Project Co-ordination and Control.
- d) Project Evaluation.



Total No. of Questions : 4]

P3390

[4864]-3013

M.Com. (Semester - III)

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern

(2013 Pattern) (Credit System) (Group - C) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

सुचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) 'उद्योजकता' म्हणजे काय? शासनाची उद्योजकता विकासातील भूमिका सांगा. [14]

किंवा

भारतातील उद्योजकता विकासातील समस्या सांगा.

प्रश्न 2) उद्योजकता विकास कार्यक्रमातील विशेष संस्थांचे महत्व सांगा. [14]

किंवा

'पर्ट' म्हणजे काय? नवीन व्यवसाय विकासातील 'प्रकल्प मूल्यमापन आढावा तंत्राचे' महत्व सांगा.

प्रश्न 3) अ) 'टिकात्मक मार्ग पध्दतीचे' नवीन व्यवसाय विकासातील महत्व स्पष्ट करा. [7]

ब) व्यवसाय नियोजन तयारीतील पायऱ्या स्पष्ट करा. [7]

किंवा

- क) नवीन व्यवसाय विकासातील प्रकल्प निवडीचे महत्व सांगा.
- ड) प्रकल्प व्यवस्थापनामधील महत्वाचे घटक सांगा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) साहस भांडवल.
- ब) संघटनार्तगत उद्योजकता.
- क) प्रकल्प समन्वय आणि नियंत्रण.
- ड) प्रकल्प मूल्यमापन.



Total No. of Questions : 4]

SEAT No. :

**P3391**

[Total No. of Pages : 4

**[4864]-3014**

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

**BUSINESSADMINISTRATION**

**Organisational Behaviour**

**(2013 Pattern) (Group - D) (Special Paper - VI)**

*Time : 3 Hours]*

*[Maximum Marks :50*

*Instructions to the candidates :*

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

**Q1)** Explain the meaning of 'Organisational Behaviour'. State the goals of organisational behaviour. **[14]**

OR

What is Organisational Culture? Explain the characteristics of organisational culture.

**Q2)** What is emotional intelligence? Explain the importance of emotional intelligence at work place. **[14]**

OR

Explain the concept of Conflict. State the types of Conflict.

**Q3)** a) State the process of Impression Management. **[7]**

b) State the role of Information Technology in organisation. **[7]**

OR

a) Explain the causes of stress.

b) Explain the types of motives.

**P.T.O.**

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

**[8]**

- a) Attributes of personality.
- b) Types of Team.
- c) Job Satisfaction.
- d) Team Building.



Total No. of Questions : 4]

P3391

[4864]-3014

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

**BUSINESSADMINISTRATION**

**Organisational Behaviour**

**(2013 Pattern) (Group - D) (Special Paper - VI)**

**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 50

सुचना : 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

---

प्रश्न 1) 'संघटनात्मक वर्तन' अर्थ स्पष्ट करा. संघटनात्मक वर्तनाची ध्येय सांगा. [14]

किंवा

संघटनात्मक संस्कृती म्हणजे काय? संघटनात्मक संस्कृतीची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) भावनिक बुद्धीमत्ता म्हणजे काय? भावनिक बुद्धीमत्तेचे कार्याच्या ठिकाणी असणारे महत्व स्पष्ट करा. [14]

किंवा

'संघर्ष' ही संज्ञा स्पष्ट करा. संघर्षाचे प्रकार सांगा.

प्रश्न 3) अ) प्रभाव व्यवस्थापनाची प्रक्रीया सांगा. [7]

ब) संघटनेतील माहिती तंत्रज्ञानाची भूमिका सांगा. [7]

किंवा

अ) तणावाची कारणे स्पष्ट करा.

ब) 'प्रेरणा'चे प्रकार स्पष्ट करा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) व्यक्तीमत्वाची गुणवैशिष्ट्ये.
- ब) 'संघ' प्रकार.
- क) कार्य समाधान.
- ड) संघ बांधणी.



Total No. of Questions : 4]

SEAT No. :

**P3392**

[Total No. of Pages : 4

**[4864]-3015**

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

**COMMERCIAL LAWS AND PRACTICES (Special Paper - VI)**

**World Trade Organisation - Norms and Practices**

**(2013 Pattern) (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 World Trade Organisation? Explain the basic principles and objectives of WTO. **[14]**

OR

Explain a Historical overview of GATT to WTO.

**Q2)** Discuss the Achievements of WTO. **[14]**

OR

Explain International Trade and Human Rights in the WTO.

**Q3)** a) Write a short note on Anti-dumping Agreement. **[7]**

b) Discuss the role of WTO in respect of Agriculture Trade. **[7]**

OR

a) Write a note on Dispute settlement Body.

b) What are the functions and responsibility of panels as per WTO Dispute settlement mechanism.

**P.T.O.**



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

**[8]**

- a) International Trade Organisation.
- b) Individual accession.
- c) Developing countries and WTO.
- d) Formation of GATT.



Total No. of Questions : 4]

P3392

[4864]-3015

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

**COMMERCIAL LAWS AND PRACTICES (Special Paper - VI)**

**World Trade Organisation - Norms and Practices**

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

**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 50

सुचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्रश्न 1) जागतिक व्यापार संघटना म्हणजे काय? जागतिक व्यापार संघटनेची मुलतत्त्वे व उद्दिष्टे स्पष्ट करा. [14]

किंवा

गॅटचा जागतिक व्यापार संघटनेपर्यंतची ऐतिहासाहिक पार्श्वभूमी स्पष्ट करा.

प्रश्न 2) जागतिक व्यापार संघटनेचे आतापर्यंतचे यशाबाबत चर्चा करा. [14]

किंवा

आंतरराष्ट्रीय व्यापार व जागतिक व्यापार संघटनेतील मानवी हक्का बाबत चर्चा करा.

प्रश्न 3) अ) अँटी-डम्पिंग कराराबाबत टिप द्या. [7]

ब) जागतिक व्यापार संघटनेच्या शेती विषयक व्यापारासंबंधीच्या भूमिकेची चर्चा करा. [7]

किंवा

- अ) जागतिक व्यापार संघटनेच्या कलह निवारण पध्दतीवर टिप द्या.
- ब) जागतिक व्यापार संघटनेच्या कलह निवारण कार्यपध्दतीमधील पॅनेलचे कार्य व जबाबदाऱ्या कोणत्या आहेत ?

प्रश्न 4) टिपा द्या (कोणत्याही दोन) :

[8]

- अ) आंतरराष्ट्रीय व्यापार संघटना.
- ब) वैयक्तिक अधिकार (Individual accession).
- क) विकसनशील देश आणि जागतिक व्यापार संघटना.
- ड) गॅटची निर्मिती (Formation of GATT).



Total No. of Questions : 4]

SEAT No. :

**P3393**

[Total No. of Pages : 4

**[4864]-3016**

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

**CO-OPERATION AND RURAL DEVELOPMENT (Special Paper - VI)**

**Co-operative & Rural Banking System**

**(2013 Pattern) (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)** Explain the types of disbursement of crop Loans in India. **[14]**

OR

What is NPA? Explain the impact of high NPA on the Performance of co-operative credit institutions. **[14]**

**Q2)** State the objectives of MSC Bank. Explain its role in co-operative movement in Maharashtra. **[14]**

OR

Assess the Performance of MSC Bank. **[14]**

**Q3)** a) Explain the role of RBI in co-operative credit. **[7]**

OR

State the objectives of National Federation of state co-operative Banks. **[7]**

b) Explain the Funding of RBI in co-operative credit. **[7]**

OR

State the problems of National Federation of Agricultural and Rural Development bank. **[7]**

**P.T.O.**

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

**[8]**

- a) Problems of overdue in co-operatives.
- b) Apex Bank and Rural Development.
- c) Objectives of NABARD.
- d) RBI and Co-operative credit.



Total No. of Questions : 4]

P3393

[4864]-3016

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

CO-OPERATION AND RURAL DEVELOPMENT (Special Paper - VI)

Co-operative & Rural Banking System

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

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

प्रश्न 1) भारतातील पीक कर्ज वितरणाचे प्रकार स्पष्ट करा. [14]

किंवा

निष्क्रिय मालमत्ता म्हणजे काय? निष्क्रिय मालमत्तेचे उच्च प्रमाणाचा सहकारी पतसंस्थांच्या कामगिरीवरील प्रभाव स्पष्ट करा. [14]

प्रश्न 2) महाराष्ट्र राज्य सहकारी बँकेची उद्दिष्ट्ये सांगा. महाराष्ट्रातील सहकारी चळवळीतील तीची भूमिका स्पष्ट करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी बँकेच्या कामगिरीचे मूल्यमापन करा. [14]

प्रश्न 3) अ) सहकारी पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा. [7]

किंवा

राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दिष्ट्ये सांगा. [7]

ब) सहकारी पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेने केलेला निधी पुरवठा स्पष्ट करा.[7]

किंवा

शेती आणि ग्रामीण विकास बँकांच्या राष्ट्रीय संघाच्या समस्या सांगा. [7]

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

- अ) सहकारी संस्थामधील थकबाकीची समस्या.
- ब) शिखर बँक आणि ग्रामीण विकास.
- क) नाबार्डची उद्दिष्टे.
- ड) भारतीय रिझर्व्ह बँक आणि सहकारी पतपुरवठा.



Total No. of Questions : 4]

SEAT No. :

**P3394**

[Total No. of Pages : 4

**[4864]-3017**

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

**ADVANCED BANKING AND FINANCE (Special Paper - VI)**

**International Finance (Group - G)**

**(2013 Pattern) (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? What are the reasons for International Banking? **[14]**

OR

What are International Debt and Equity Markets? Explain the procedure for issue of Foreign Bonds, Euro Bonds and Global Bonds.

**Q2)** Discuss the new exchange rate regime. Explain : **[14]**

- a) Floating Exchange System and
- b) Currency Pegging

OR

Explain the development of Euro Dollar Market. Explain any two instruments of International Money Market.

**Q3)** a) Explain the functions of International Finance Corporation. **[7]**

b) Discuss the objectives of International Monetary Fund. **[7]**

**P.T.O.**



OR

- a) Explain the operations of International Bank for Reconstruction and Development.
- b) Discuss the functions of Bank for International Settlements.

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

**[8]**

- a) BRICS.
- b) International Money Market.
- c) Special Drawing Rights.
- d) American Depository Receipts and Global Depository Receipts.



Total No. of Questions : 4]

P3394

[4864]-3017

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE (Special Paper - VI)

International Finance (Group - G)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

सुचना : 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) आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकींगची कारणे स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय कर्ज आणि समभाग बाजार म्हणजे काय? परकीय बाँड्स, युरो बाँड्स आणि ग्लोबल बाँड्स प्रस्तुत करण्याची पध्दत स्पष्ट करा.

प्रश्न 2) नव्या विनिमय दर पध्दतीची चर्चा करा. स्पष्ट करा : [14]

अ) बदलती विनिमय दर पध्दत आणि

ब) चलन पेगिंग.

किंवा

युरो डॉलर बाजारातील घडामोडी स्पष्ट करा. आंतरराष्ट्रीय नाणेबाजारातील कोणतीही दोन साधने स्पष्ट करा.

- प्रश्न 3) अ) आंतरराष्ट्रीय वित्त महामंडळाची कार्ये स्पष्ट करा. [7]  
ब) आंतरराष्ट्रीय नाणेनिधीच्या उद्दिष्टांची चर्चा करा. [7]

किंवा

- अ) आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची कार्ये स्पष्ट करा.  
ब) आंतरराष्ट्रीय सेटलमेंट्स बँकेच्या कार्याची चर्चा करा.

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

- अ) ब्रिक्स.  
ब) आंतरराष्ट्रीय नाणेबाजार.  
क) विशेष आहरण अधिकार.  
ड) अमेरिकन डिपॉसिटरी रिसिट्स व ग्लोबल डिपॉसिटरी रिसिट्स.



Total No. of Questions : 4]

SEAT No. :

**P3395**

[Total No. of Pages : 4

**[4864]-3018**

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

**ADVANCED MARKETING (Special Paper-VI)**

**Marketing Research (Group - H)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Maximum Marks :50*

*Instructions to the candidates :*

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

**Q1)** Define Marketing Research? Enumerate in detail. Marketing Research Process. **[14]**

OR

What mean by cluster Analysis? How cluster Analysis is useful for identifying Market-segment, Explain. **[14]**

**Q2)** Distinguish between, Industrial Marketing Research and consumer Marketing Research. **[14]**

OR

Explain the significance of Marketing Decision Support System (MDSS). **[14]**

**Q3)** a) Write a note on Readership Survey. **[7]**

b) State the Ethics in Marketing Research. **[7]**

OR

a) State the benefits of Web Based Marketing Research. **[7]**

b) Write a note on Vivership survey. **[7]**

**P.T.O.**

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

**[8]**

- a) Multi-dimensional scaling.
- b) Sales Analysis.
- c) Hypothesis.
- d) Marketing - Mix.



Total No. of Questions : 4]

P3395

**[4864]-3018**  
**M.Com. (Semester - III)**  
**ADVANCED MARKETING (Special Paper-VI)**  
**Marketing Research (Group - H)**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास ]

[ एकूण गुण : 50

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

प्रश्न 1) विपणन - संशोधनाची व्याख्या सांगा? विपणन - संशोधन प्रक्रिया सविस्तर विशद करा.[14]

किंवा

समुह - विश्लेषण म्हणजे काय? बाजारपेठ - विभाग ओळखण्यासाठी समुह - विश्लेषण कसे उपयुक्त ठरते, ते स्पष्ट करा. [14]

प्रश्न 2) औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघामधील फरक स्पष्ट करा. [14]

किंवा

विपणन निर्णयाला पाठबळ देणाऱ्या पध्दतीचे (MDSS) महत्व स्पष्ट करा. [14]

प्रश्न 3) अ) अभ्यासकीय (वाचकीय) पाहणी यावर टीप लिहा. [7]

ब) विपणन - संशोधनामधील नीतीतत्वे (Ethics) सांगा. [7]

किंवा

अ) वेबनिहाय - विपणन - संशोधनाचे फायदे सांगा. [7]

ब) अवलोकनार्थ पाहणी यावर टीप लिहा. [7]

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोनवर) [8]

अ) बहुविध विस्तारासंबंधीचे प्रमाण.

ब) विक्री - विश्लेषण.

क) गृहीत - तथ्य / गृहीत अनुमान.

ड) विपणन - मिश्रण.



Total No. of Questions : 4]

SEAT No. :

**P3396**

[Total No. of Pages : 4

**[4864]-4001**

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

**CAPITAL MARKET AND FINANCIAL SERVICES**

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

*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 Capital Market? Describe in detail the structure and functions of Capital Market. **[14]**

OR

- a) Explain the characteristics of Capital Market. **[7]**
- b) Describe in detail the Forward Contracts. **[7]**

**Q2)** What is the meaning of Primary Market? Describe in detail the functions and participants of Primary Market. **[14]**

OR

Write notes :

- a) Over the Counter Exchange of India (OTCEI).
- b) Organization of Stock Exchange.

**Q3)** What do you mean by Merchant Banking? Analyse the functions and various services rendered by Merchant Banker. **[14]**

**P.T.O.**



OR

What is securities and Exchange Board of India (SEBI)? Explain in detail the background, establishment and functions of SEBI.

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

**[8]**

- a) Types of Mutual funds
- b) Credit Rating
- c) Powers of SEBI
- d) National Stock Exchange (NSE)



Total No. of Questions : 4]

P3396

[4864]-4001

M.Com. (Semester - IV)

CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Credit System) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास ]

[ एकूण गुण : 50

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

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प्रश्न 1) भांडवल बाजार म्हणजे काय? भांडवल बाजाराची रचना आणि कार्ये सविस्तरपणे वर्णन करा. [14]

किंवा

- अ) भांडवल बाजाराची वैशिष्ट्ये स्पष्ट करा. [7]  
ब) वायदा कराराचे सविस्तरपणे वर्णन करा. [7]

प्रश्न 2) प्राथमिक बाजार म्हणजे काय? प्राथमिक बाजाराची कार्ये आणि सहभागी घटकांचे सविस्तरपणे वर्णन करा. [14]

किंवा

टिपा लिहा :

- अ) भारतीय त्वरीत विनीमय केंद्र.  
ब) भाग बाजाराचे संघटन.

प्रश्न 3) मर्चन्ट बँकिंग म्हणजे काय ? मर्चन्ट बँकेची कार्ये व मर्चन्ट बँकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे विश्लेषण करा. [14]

किंवा

भारतीय प्रतिभूती आणि विनिमय मंडळ (सेबी) म्हणजे काय ? सेबीची पार्श्वभूमी, स्थापना आणि कार्ये सविस्तरपणे विशद करा.

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

- अ) परस्पर निधीचे प्रकार
- ब) पत - श्रेणी
- क) सेबीचे अधिकार
- ड) राष्ट्रीय भाग बाजार



Total No. of Questions : 4]

SEAT No. :

**P3397**

[Total No. of Pages : 4

**[4864]-4002**

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

**ECONOMICS**

**402 - A : Industrial Economic Environment**

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

*Time : 3 Hours]*

*[Max. Marks :50*

*Instructions to the candidates :*

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

**Q1)** What is Industrial finance? Explain in detail the sources of industrial finance.[14]

OR

Explain the progress and problems of Special Economic Zones (SEZ) in India.

**Q2)** State the concept of Globalization. Explain the effects of Globalization on Indian Industry. [14]

OR

What is Industrial disputes? Explain the causes of Industrial disputes.

**Q3)** a) Explain the role of Multi National Corporations. [7]

b) Explain the impact of Labour policy reforms on Industries. [7]

OR

a) Explain the major issues related to information technology Industries.

b) Explain the environmental issues in the process of Industrialization.

**P.T.O.**

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

**[8]**

- a) Information Technology Industries Present position.
- b) Effects of liberalization on Indian Industry.
- c) Settlement policy of Industrial disputes.
- d) Indias import policy since 1991.



Total No. of Questions : 4]

P3397

**[4864]-4002**  
**M.Com. (Part - II) (Semester - IV)**  
**ECONOMICS**  
**402 - A : Industrial Economic Environment**  
**(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.

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प्रश्न 1) औद्योगिक वित्तपुरवठा म्हणजे काय ? औद्योगिक वित्तपुरवठ्याचे अंतर्गत मार्ग स्पष्ट करा. [14]

किंवा

विशेष आर्थिक क्षेत्राची प्रगती आणि समस्या विशद करा.

प्रश्न 2) जागतिकीकरणाची संकल्पना सांगा. जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा. [14]

किंवा

औद्योगिक कलह म्हणजे काय ? औद्योगिक कलहाची कारणे स्पष्ट करा.

प्रश्न 3) अ) बहुराष्ट्रीय महामंडळाची भूमिका स्पष्ट करा. [7]

ब) श्रमीक धोरणा संदर्भातील सुधारणा विशद करा. [7]

किंवा

- अ) माहिती तंत्रज्ञान उद्योगाशी संबंधित मुख्य मुद्दे विशद करा.
- ब) औद्योगिकरण प्रक्रियेतील पर्यावरण विषयक मुद्दे स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) माहिती तंत्रज्ञान उद्योग सद्यःस्थिती.
- ब) उदारणीकरणाचे भारतीय उद्योगावरील परिणाम.
- क) औद्योगिक कलह निवारण विषयक धोरण.
- ड) 1991 पासूनचे भारताचे आयात धोरण.



Total No. of Questions : 4]

SEAT No. :

**P3398**

**[4864] - 4003**

[Total No. of Pages : 5

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

**OPERATIONS RESEARCH**

**(Choice Based 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.*
- 3) *Use of statistical tables and calculator is allowed.*
- 4) *Symbols have their usual meanings.*

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

**[14]**

- a) Solve the following L.P.P. by graphical method

$$\text{Max } Z = 3x_1 + 5x_2$$

Subject to

$$2x_1 + x_2 \geq 7$$

$$x_1 + x_2 \geq 6$$

$$x_1 + 3x_2 \geq 9$$

$$x_1 \geq 0, x_2 \geq 0$$

- b) Show that the following L.P.P. has unbounded solution

$$\text{Maximize } Z = 5x_1 + 3x_2 + 4x_3 + 2x_4$$

Subject to

$$x_1 + x_2 - 5x_3 + 4x_4 \geq -27$$

$$3x_1 - 2x_2 + 3x_3 + x_4 \leq 8$$

$$2x_1 - 5x_2 - 3x_3 + 9x_4 \leq 10$$

$$x_1, x_2, x_3, x_4 \geq 0$$

**P.T.O.**



c) Solve the following game using dominance principle

		Player B				
		I	II	III	IV	V
Player A	I	3	5	4	9	6
	II	5	6	3	7	8
	III	8	7	9	8	7
	IV	4	4	8	5	3

Q2) Attempt any two of the following :

[14]

a) Solve the following L.P.P. using simplex method

$$\text{Minimize } Z = x_1 - 3x_2 + 2x_3$$

Subject to

$$3x_1 - x_2 + 2x_3 \leq 7$$

$$-2x_1 + 4x_3 \leq 12$$

$$-4x_1 + 3x_2 + 8x_3 \leq 10$$

$$x_1, x_2, x_3 \geq 0$$

b) Obtain the initial basic feasible solution of the following T.P. by Matrix Minima method

Destination →	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
origin ↓					
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	

Also find the corresponding transportation cost.

- c) Find the initial basic feasible solution of the following transportation problem by VAM method. Further obtain the optimal solution by MODI method.

To → From ↓	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
W <sub>1</sub>	<u>6</u>	<u>1</u>	<u>9</u>	<u>3</u>	70
W <sub>2</sub>	<u>11</u>	<u>5</u>	<u>2</u>	<u>8</u>	55
W <sub>3</sub>	<u>10</u>	<u>12</u>	<u>4</u>	<u>7</u>	90
Demand	85	35	50	45	215

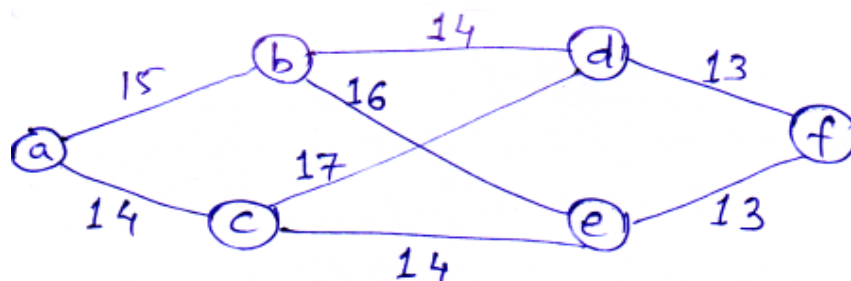
**Q3)** Attempt any two of the following : **[14]**

- a) Consider the problem of assigning four operators to four machines. The assignment cost are given below :

	I	II	III	IV
A	5	7	11	6
B	8	5	9	6
C	4	7	10	7
D	10	4	8	3

Assign the operators to different machines so that total cost is minimized.

- b) Find Minimum cost spanning tree for the following Network V :



- c) Listed in the table are the sequence of activities, together with their predecessors, is given as below :

Activity	Description	Predecessor Activity
A	Open work order	–
B	Get material for X	A
C	Get material for Y	A
D	Turn X on lathe	B
E	Turn Y on lathe	B, C
F	Polish Y	E
G	Assemble X and Y	D, F
H	Pack	G

Draw a network diagram of activities for the project.

**Q4)** Attempt any two of the following : **[8]**

- a) Discuss the various steps involved in the application of PERT and CPM.
- b) Write the dual of the following : Linear programming problem

$$\text{Minimize } Z = 4x_1 + 6x_2 + 3x_3$$

Subject to

$$3x_1 + 4x_2 + x_3 \geq 10$$

$$-2x_1 - 3x_2 + 2x_3 \leq -5$$

$$x_1 - 2x_2 - 3x_3 \leq -1$$

$$3x_1 + 2x_2 + 2x_3 \geq 5$$

$$x_1, x_2, x_3 \geq 0$$

- c) Explain the following terms with reference to transportation problem
- i) Unbalanced T.P.
  - ii) Feasible solution
  - iii) IBFS
  - iv) Dummy Destination.



Total No. of Questions : 4]

SEAT No. :

**P3399**

[Total No. of Pages : 2

**[4864]-4004**

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

**RECENT ADVANCES IN ACCOUNTING TAXATION & AUDITING**

**Gr - A : Advanced Accounting & Taxation (Paper - VII)**

**(2013 Pattern) (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 do you mean by "Transfer pricing" State the different methods of transfer pricing. Explain its advantages and disadvantages. **[14]**

OR

What do you mean by Corporate Governance? Do you Think Indian Corporate Governances is equitable? What steps do you suggest for revising standard of corporate governance?

**Q2)** State The Provisions regarding Audit Committee as per clause 49 of listing agreement. **[14]**

OR

What do you meant by Responsibility Accounting? State objects, advantages & disadvantages of responsibility accounting.

**Q3) a)** What are approaches regarding grant received to NGO. **[7]**

b) State importance of discloser of financial statement. **[7]**

**P.T.O.**

OR

- a) State the Elements of Business Process Outsourcing.
- b) State the various types of KPO Services.

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

**[8]**

- a) Creative Accounting.
- b) ESO (Employees Stock Option) Accounting.
- c) Environment Accounting.
- d) Objects of Lean Accounting.



Total No. of Questions : 4]

SEAT No. :

**P3400**

[4864] - 4005

[Total No. of Pages : 1

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

**ADVANCED COST ACCOUNTING AND COST SYSTEM**

**Recent Advances in Cost Auditing and Cost System**

**(CBCS) (2013 Pattern) (Paper - VII) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is meant by 'Productivity Audit'? State important elements of Productivity Audit. **[14]**

OR

Describe the nature and objectives of Cost Accounting Standard CAS - 13 to 19.

**Q2)** Write in detail reasons for implementation of Enterprise Resource Planning **[14]**

OR

Explain 'Six sigma' as a tool of cost and quality control.

**Q3)** a) State the procedure of VAT Audit. **[7]**

b) Write the scope of Excise Audit. **[7]**

OR

a) Give details about the article published in the journal Sept. - 2014 on 'Activity based management Glimpses Limpsees of its practical Applications'.

b) Write details about the article published in the journal Aug. 2014 on competitive strategy and Cost Accounting Standard.

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

- a) E-Costing
- b) Generally accepted Cost Accounting principles
- c) CAS - 1 to CAS - 4



Total No. of Questions : 4]

SEAT No. :

**P3401**

[Total No. of Pages : 4

**[4864] - 4006**

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

**BUSINESS PRACTICES & ENVIRONMENT**

**411 : Recent Advances in Business Practices and Environment**

**(Group - C) (2013 Pattern) (Credit System) (Special Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Critically examine the Agro processing policy of Maharashtra Govt. **[14]**

OR

- a) Write in detail -'Retail policy' of Govt. of Maharashtra. **[7]**
- b) State the Importance of Cluster Approach to Development. **[7]**

**Q2)** Explain the Role of Rajeev Gandhi Udyami Mitra Scheme in Industrial Development. **[14]**

OR

Write detail note on Labour Market Information Cell (LMIC) and Service Training Institute as HR Initiatives. **[14]**

**Q3)** What is Environmental Audit & Corporate Governance? Explain its nature, scope & importance. **[14]**

OR

- a) Explain statutory provisions of Environmental Audit. **[7]**
- b) Write detail note on Corporate Disclosure. **[7]**

**P.T.O**



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

**[8]**

- a) Types of Environment Audit
- b) Features of Textile Policy
- c) Women self help group
- d) Urban Haut



Total No. of Questions : 4]

P 3401

[4864] - 4006

M.Com. (Semester - IV)

BUSINESS PRACTICES & ENVIRONMENT

411 : Recent Advances in Business Practices and Environment

(Group - C) (2013 Pattern) (Credit System) (Special Paper - VII)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1)** महाराष्ट्र सरकारच्या कृषी उत्पादन प्रक्रिया धोरणाचे टिकात्मक परीक्षण करा. [14]  
किंवा  
अ) महाराष्ट्र सरकारच्या “किरकोळ व्यापार धोरणावर” माहिती लिहा. [7]  
ब) विकासामधील (Cluster Approach) सामुहिक दृष्टीकोनाचे महत्व विशद करा. [7]
- प्रश्न 2)** औद्योगिक विकासामध्ये राजीव गांधी उद्यमी मित्र योजनेची भूमिका स्पष्ट करा. [14]  
किंवा  
‘कामगार विपणन माहिती कक्ष’ आणि ‘सेवा प्रशिक्षण संस्था’ यांचे मानवी संसाधन विकसनातील कार्य यांवर सविस्तर टीप लिहा’ [14]
- प्रश्न 3)** पर्यावरणीय अंकेक्षण आणि प्रमंडळीय नियंत्रण म्हणजे काय? पर्यावरणीय अंकेक्षण व प्रमंडळीय नियंत्रणाचे स्वरूप, महत्व आणि व्याप्ती सांगा. [14]  
किंवा  
अ) ‘पर्यावरणीय अंकेक्षणाच्या’ कायदेशीर तरतूदी स्पष्ट करा. [7]  
ब) प्रमंडळीय प्रकटीकरण’ यांवर माहिती लिहा. [7]

प्रश्न 4) थोडक्यात टीपा लिहा (कोणत्याही दोन)

[8]

- अ) पर्यावरणीय अंकेक्षणाचे प्रकार
- ब) वस्त्रोद्योग धोरणाची वैशिष्ट्ये
- क) महिला स्वयंबचत गट
- ड) नागरी बाजार



Total No. of Questions : 4]

SEAT No. :

**P3402**

[Total No. of Pages : 4

**[4864] - 4007**

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

**BUSINESS ADMINISTRATION (Special Paper - VII) (Group - F)**

**Recent Advances in Business Administration**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the futuristic and strategic approaches towards changing business environment. **[14]**

OR

Explain the different areas of applying Enterprise Resource Planning. (ERP) in Business

**Q2)** Explain the current trends in merger of business at National and International Scenario. **[14]**

OR

Explain the role of Government and Private Institutions in promoting Innovation.

- Q3)** a) Explain the significance of change management. **[7]**
- b) Explain the utility of Six Sigma Technique **[7]**

OR

Explain the issues in Cross - Cultural management.

Explain the significance of turn around Management.

**P.T.O**

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

**[8]**

- a) Managing Change
- b) Computers and ERP
- c) Global Management System
- d) Restructuring of Business



Total No. of Questions : 4]

P 3402

[4864] - 4007

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

BUSINESS ADMINISTRATION (Special Paper - VII) (Group - F)

Recent Advances in Business Administration

(2013 Pattern) (Credit System) (Regular)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न आवश्यक आहेत.  
2) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहा.

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प्रश्न 1) बदलत्या व्यवसाय पर्यावरणाचे फ्युच्युरिस्टिक व धोरणात्मक दृष्टीकोन स्पष्ट करा. [14]

किंवा

व्यवसायामध्ये ऍटरप्राईझ रिसोर्स प्लॅनिंग (ERP) कोणत्या वेगवेगळ्या ठिकाणी वापरता येते ते स्पष्ट करा.

प्रश्न 2) व्यवसाय विलिनिकरणाच्या सध्याच्या प्रवाहांमधील देशांतर्गत व आंतरदेशीय देखावा स्पष्ट करा. [14]

किंवा

नाविन्यपूर्ण कल्पनांच्या प्रवर्तनामध्ये सरकारी व खाजगी संस्थांची भूमिका स्पष्ट करा.

प्रश्न 3) अ) बदलाच्या व्यवस्थापनाचे महत्व स्पष्ट करा. [7]

ब) सिक्स सिग्मा तंत्राची उपयुक्तता स्पष्ट करा. [7]

किंवा

आंतर सांस्कृतिक व्यवस्थापनामधील समस्या स्पष्ट करा.

पुनरुज्जीवन व्यवस्थापनाचे महत्व स्पष्ट करा.

प्रश्न 4) टीपा लिहा (कोणत्याही दोन)

[8]

- अ) व्यवस्थापकीय बदल
- ब) संगणक व इ. आर. पी.
- क) जागतिक व्यवस्थापन प्रणाली
- ड) उद्योगाची पुनःरचना



Total No. of Questions : 4]

SEAT No. :

**P3403**

[4864] - 4008

[Total No. of Pages : 2

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

**COMMERCIAL LAWS AND PRACTICES**

**Recent Advances in Commercial Laws and Practices  
(2013 Pattern) (Group - E) (Special Paper - VII) (Credit)**

*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 an “Anti-Competitive Agreement” and what are the orders the Commission can pass in case of anti-competitive agreements and abuse of dominance under Competition Act? **[14]**

OR

Explain the regulations of Combinations under Competition Act.

**Q2)** Define “Limited Liability Partnership” and its nature under Limited Liability Partnership Act. **[14]**

OR

Explain the powers of tribunal to enforce compromise or arrangement and state the provisions for facilitating reconstruction of Limited Liability Partnership under Limited Liability Partnership Act.

**Q3)** a) Define “Authorized officer”, Demand notice, “Approved valuer” under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act” **[7]**

b) Explain the offences & penalties prescribed under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act” **[7]**

OR

a) Explain the procedure for recovery of any debt from any person prescribed under the Recovery of Debts Due to Banks and Financial Institutions Act.

b) State the provisions for making an appeal to an Appellate Tribunal having jurisdiction in the matter prescribed under the Recovery of Debts Due to Banks and Financial Institutions Act.

**P.T.O.**



**Q4)** Write short notes on (any two).

**[8]**

- a) Consumer under Competition Act
- b) Dissolution of limited liability partnership
- c) Central registry
- d) Powers of tribunal under Recovery of Debts Due to Banks and Financial Institutions Act.



Total No. of Questions : 4]

SEAT No. :

**P3404**

[Total No. of Pages : 2

**[4864] - 4009**

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

**CO-OPERATION AND RURAL DEVELOPMENT**

**(Special Paper - VII)**

**Recent Advances in Co-Operation and Rural Development**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) What is the social responsibility of co-operative institutions? [14]**

OR

Why were the co-operative principles reviewed by International co-operative Alliance?

**Q2) What measures should co-operatives adopt for meeting global challenges?[14]**

OR

What has been the impact of globalisation on co-operative institutions?

**Q3) Explain the role of self help groups as an innovation for rural development.[14]**

OR

What are the causes of farmer's suicides?

**Q4) Write short notes (any two) [8]**

- a) **Sickness in co-operative sector**
- b) **Six sigma Technique**
- c) **Micro finance**
- d) **Self-sustaining rural development**



**P.T.O**

Total No. of Questions : 4]

P 3404

[4864] - 4009

M.Com. (Semester - IV)

CO-OPERATION AND RURAL DEVELOPMENT

(Special Paper - VII)

Recent Advances in Co-Operation and Rural Development

(2013 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

**प्रश्न 1)** सहकारी संस्थांची सामाजिक जबाबदारी कोणती आहे? [14]  
किंवा

आंतरराष्ट्रीय सहकारी संस्था महासंघाने सहकाराच्या तत्वांची पुर्नमांडणी का केली आहे?

**प्रश्न 2)** जागतिकीकरणाच्या आव्हानांना तोंड देण्यासाठी सहकारी संस्थांनी कोणत्या उपाय योजना कराव्यात? [14]

किंवा

जागतिकीकरणाचा सहकारी संस्थांवर कोणता परिणाम झाला आहे?

**प्रश्न 3)** ग्रामीण विकासाचे एक अभिनव साधन म्हणून स्वयं सहाय्यता गटांची भूमिका स्पष्ट करा. [14]  
किंवा

शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे सांगा.

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

- अ) सहकारी संस्थांचे आजारपण  
ब) सिक्स सिग्मा तंत्र  
क) सुक्ष्म वित्त  
ड) आत्मनिर्भर ग्रामीण विकास



Total No. of Questions : 4]

SEAT No. :

**P3405**

[Total No. of Pages : 4

**[4864] - 4010**

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

**ADVANCED BANKING AND FINANCE**

**Recent Advances in Banking and Finance (Special Paper - VII)**

**(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)** Explain the meaning of financial inclusion. What effect would financial inclusion have on economic growth of a nation? **[14]**

OR

Explain in detail the Banking Ombudsman Scheme, 2006.

**Q2)** Explain each concept in 'CAMELS' in detail. **[14]**

OR

"The pinnacle of technological advancement in banking is demonstrated by 'core banking'." Do you agree? Explain.

**Q3) a)** Explain in detail the role the banks play in 'Micro finance'. **[7]**

OR

Explain the money market derivatives with reference to

- i) Interest rate swap
  - ii) Forward rate agreement
- b) What is collateralized borrowing and lending obligation? Explain in detail it's working. **[7]**

OR

Explain in detail the listing requirements on National Stock Exchange.

**P.T.O**

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

**[8]**

- a) Options trading in the equity market.
- b) Online IPOs
- c) Guidelines for green shoe option
- d) Recent developments in treasury bill market



Total No. of Questions : 4]

**P3405**

**[4864] - 4010**

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

**ADVANCED BANKING AND FINANCE**

**Recent Advances in Banking and Finance (Special Paper - VII)**

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

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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**प्रश्न 1)** वित्तीय समावेश याचा अर्थ स्पष्ट करा. राष्ट्राच्या आर्थिक विकासामध्ये वित्तीय समावेशाचा काय परिणाम होईल? **[14]**

किंवा

बँकिंग लोकपाल योजना, 2006 सविस्तर स्पष्ट करा.

**प्रश्न 2)** 'CAMELS' यांमधील प्रत्येक संकल्पना स्पष्ट करा. **[14]**

किंवा

“बँकिंग तंत्रविज्ञानाच्या प्रगतीचे शिखर हे ‘कोअर बँकिंग’ ने सप्रमाण दर्शविले आहे”. आपण याच्याशी सहमत आहात काय? स्पष्ट करा.

**प्रश्न 3)** अ) ‘सुक्ष्मवित्त’ पुरवठ्यामध्ये बँका पार पाडत असलेली भूमिका सविस्तर स्पष्ट करा. **[7]**

किंवा

खालील प्रकारांना अनुसरून नाणेबाजार अनुजात स्पष्ट करा.

i) व्याजदर अदलाबदल

ii) वायदा दर करार

ब) सांपार्श्विक कर्ज देणे व घेण्यासंबंधीचे दायित्व म्हणजे काय? त्याची कार्यपद्धती सविस्तर स्पष्ट करा. **[7]**

किंवा

राष्ट्रीय रोखेबाजारात रोखे सूचीबद्ध होण्यासाठीच्या आवश्यकता सविस्तर स्पष्ट करा.

**प्रश्न 4)** टीपा लिहा (कोणत्याही दोन)

**[8]**

- अ) समभाग (रोखे) बाजारातील पर्याय व्यवहार
- ब) ऑनलाईन प्रारंभिक सार्वजनिक (रोखे विक्री) प्रस्ताव
- क) 'ग्रीन शू पर्याय' या संदर्भातील मार्गदर्शक तत्वे
- ड) राजकोषिय पत्र बाजारातील अलिकडच्या काळातील विकास



Total No. of Questions : 4]

SEAT No. :

**P3406**

[Total No. of Pages : 3

**[4864] - 4011**

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

**ADVANCED MARKETING (Special Paper - VII) (Group - H)**

**Recent Advances in Marketing**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the types of Marketing Strategies. **[14]**

OR

Explain the ethical issues related to Sustainable marketing.

**Q2)** Explain the concept of Search engine marketing and search engine optimization. **[14]**

OR

Explain the pros and cons of allowing Foreign Direct Investment In Multi brand retail in India.

**Q3)** a) Explain the concept of Sustainable Marketing **[7]**

b) Explain the factors to be taken into consideration while adopting a particular strategy. **[7]**

OR

a) Write a note on Social media management. **[7]**

b) Explain the importance of Retailing. **[7]**

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

a) Advertising and Media Planning

b) Sustainable Development

c) Flip kart

d) Single brand retail in India



**P.T.O**



Total No. of Questions : 4]

P 3406

[4864] - 4011

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

ADVANCED MARKETING (Special Paper - VII) (Group - H)

Recent Advances in Marketing

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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**प्रश्न 1)** विपणनाच्या व्यूहचरनेचे प्रकार स्पष्ट करा. [14]

किंवा

शाश्वत विपणनाशी संबंधित नैतिक मुद्दे स्पष्ट करा.

**प्रश्न 2)** विपणन शोध साधन आणि पर्याप्तता शोध साधन या संकल्पना स्पष्ट करा. [14]

किंवा

भारतामध्ये मल्टी ब्रॅण्ड रिटेल क्षेत्रात परकीय थेट गूंतवणूकीला मान्यता देण्याचे फायदे आणि तोटे स्पष्ट करा.

**प्रश्न 3)** अ) शाश्वत विपणन ही संकल्पना स्पष्ट करा. [7]

ब) एखादी विशिष्ट विपणन व्यूहचरना स्विकारताना कोणते घटक विचारात घेतले जातात ते स्पष्ट करा. [7]

किंवा

अ) सामाजिक माध्यम व्यवस्थापन यावर टीप लिहा. [7]

ब) 'रिटेलिंग'चे महत्व स्पष्ट करा. [7]

**प्रश्न 4)** टीपा लिहा. (कोणत्याही दोन)

**[8]**

- अ) जाहीरात आणि माध्यम नियोजन
- ब) शाश्वत विकास
- क) फ्लिपकार्ट
- ड) सिंगल ब्रॅण्ड रिटेल इन इंडिया

