## [5952]-2001

## S.Y. B.Com. <br> BUSINESS COMMUNICATION <br> (2013 Pattern) (2113)

Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) Explain the meaning of Formal Communication. Explain the various types of Formal Communication.

OR
Define the term speaking. Explain the elements of speaking.

Q2) What are the qualities and importance of business letters.
OR
What are the principles and process of communication.

Q3) a) Write a Job application letter for the post of sales Executive, to Manager. Darshan Home Appliance Co. Ltd, Latur.

OR
Write a order letter to proprietor, Soham Electronics, Ratnagiri For Placing an order of electronic materials on behalf of Shraddha Electronic Trading Co. Pune.
b) Write a sales letter for newly introduced mobile Handset on behalf of Shri. Ganesha Traders, Nashik.

OR
Write a circular letter to their clients regarding shifting the address of Head office on behalf of Rohit Motors Ltd, Kolhapur.

Q4) What are the advantages and disadvantages of Internet, E-mail, websites and Electronic clearing system?

## OR

Explain the characteristics of press release.

Q5) Write short notes (Any Four) :
a) Types of interviews.
b) Layout of business Letters.
c) Causes of complaint Letter.
d) Psychological barriers to communication.
e) Elements of Job Application Letters.
f) Uses of Office Circulars.

## $\nabla \nabla \nabla \nabla$

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## S.Y. B.Com.

## CORPORATE ACCOUNTING

(2013 Pattern) (Semester - III) (2123)
Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates :

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

## Q1) A) Fill in the blanks with the appropriate term from the given options (any five) :

i) Preference shares have preferential rights to receive $\qquad$ at a fixed rate.
(Dividend, Interest)
ii) Accounting Standard 10 deals with $\qquad$ . (Accounting for Depreciation, Accounting for Fixed Assets)
iii) Under Company final Account Staff Welfare expenses are shown under $\qquad$ _. (Employee benefit expenses, Other expenses)
iv) Balance in Capital Reduction account is transferred to $\qquad$ . (Capital Reserve, General Reserve)
v) Purchase Considerations is the amount payable by the purchasing company to the $\qquad$ _. (Holding Company, Vendor Company)
vi) A loan taken under hypothecation of Plant \& Machinery is treated as $\qquad$ _.
(Secured Loan, Unsecured Loan)
vii) Average Profit = $\qquad$ $\div$ No. of years. (Total Profit, Total Share Capital)
B) State whether the following statements are True or False (Any Five):
i) Accounting Standard 21 (AS-21) deals with Preparation of Consolidated Finanical Statements.
ii) Loans taken by mortgage of an immovable property are known Secured Creditors.
iii) Under Company Final Accounts Debenture Interest paid is treated as a Finance Cost.
iv) Computerized Payroll Accounting System ensures faster and more accurate calculation of employee wages.
v) Under Amalgamation of companies there is Liquidation of two companies and no formation of a new company.
vi) Goodwill of the company does not have any effect on the value its Equity Share.
vii) Internal Reconstruction results in the liquidation of the company.
C) Write Short Notes (any two) :
i) AS-14: Accounting for Amalgamation.
ii) Format of Liquidators Final Statement of Accounts.
iii) Need for Valuation of shares.
iv) Advantages of Computerised Accounting.

Q2) S \& S Ltd. was registered with an Authorized Capital of shares of Rs. 70,00,000 divided into Equity shares of Rs. 100 each.
You are required to prepare a Statement of Profit \& Loss for the year ended 31 ${ }^{\text {st }}$ March, 2021 as per revised Schedule VI of the New Companies Act 2013. DO NOT PREPARE THE BALANCE SHEET.
RECORD ONLY ONE EFFECT OF THE ADJUSTMENTS, DO NOT RECORD THE SECOND EFFECT.

| Debit Balances | Amount | Credit Balances | Amount |
| :--- | ---: | :--- | ---: |
| Stock on 01.04.2020 | $2,70,000$ | Sales | $20,10,000$ |
| Purchases | $11,70,000$ | Purchase Returns | 30,000 |
| Salaries | 60,000 | Miscellancous Income | 60,000 |
| Sales Returns | 60,000 |  |  |
| Wages | $3,30,000$ |  |  |
| Rent paid | 24,000 |  |  |
| Printing and Stationery | 30,000 |  |  |
| Electricity Charges | 24,000 |  |  |
| Commission on Sales | 39,000 |  |  |
| Miscellaneous Expenses | 15,000 |  |  |
| Legal Charges | 21,000 |  |  |
| Bank Charges | 12,000 |  |  |
| Advertisement | 45,000 |  |  |
| Carriage Outwards | 51,000 |  |  |

Adjustments:
a) Stock as on 31.03 .2021 was Rs. $1,90,000$.
b) Provide depreciation on Plant and Machinery Rs. 15,000 and Furniture Rs. 7,000.
c) Advertisement of Rs. 5,000 was prepaid.
d) Outstanding Wages Rs. 50,000 and Outstanding Rent Rs. 6,000.

## OR

a) MP Ltd. purchased a plot of Land for Rs. $65,00,000$ and incurred the following expenses :

Lawyers Fees
Registration Fee and Stamp Duty
Cost of Land Leveling

Rs. 50,000
Rs. 2,00,000
Rs. 55,000

You are required to calculate the cost of Land to be shown in the Balance Sheet of MP Ltd.
b) Maxwell Ltd. purchased machine worth Rs. 50,00,000 on 01/04/2021 and spent Rs. 1,00,000 for its installation. Rs. 25,000 were paid for transportation charges. The expected life of the machine is 6 years and its estimated realizable value at the end of its useful life is Rs. $3,25,000$. Calculate the amount of depreciation to be charged under Straight Line Method.

Q3) a) Excelair Ltd. went into voluntary liquidation as on $31^{\text {st }}$ March, 2021 on which date their Balance Sheet stood as under : [12]

| Liabilities | Rs. | Assets | Rs. |
| :--- | ---: | :--- | ---: |
| Share Capital |  | Land | $3,00,000$ |
| 12,000, Equity Shares <br> of Rs.100/- each Rs.75/- <br> paid up | $9,00,000$ | Plant \& Machinery | $6,90,000$ |
| 6,000, 7\% Preference Shares <br> of Rs. 100/- each | $6,00,000$ | Patents | $1,80,000$ |
| 4\% Debentures (having <br> floating charge on all assets) | $3,00,000$ | Stock | Debtors |
| Outstanding Interest on 4\% <br> Debentures | 12,000 | Cash | $3,65,000$ |
| Sundry Creditors | $4,38,000$ | Profit \& Loss |  |
|  | $\mathbf{2 2 , 5 0 , 0 0 0}$ |  | $9,95,000$ |

i) The preference share dividend was in arrears for two years and the arrears are payable on liquidation as per the articles of company.
ii) Sundry Creditors include preferential creditors of Rs. 48,000 and secured loan of Rs. 1,50,000 against mortgage of Land.
iii) The assets were realized as follows :

| Particulars | Rs. |
| :--- | ---: |
| Land | $3,60,000$ |
| Plant \& Machinery | $5,25,000$ |
| Patents | $1,65,000$ |
| Stock | $1,80,000$ |
| Debtors | $2,40,000$ |

iv) The expenses of liquidation amounted Rs. 10,000 and the liquidator is entitled to a remuncration of Rs. $3 \%$ on all assets realized plus $2 \%$ on amount distributed to the unsecured creditors including the preferential creditors.
v) The Liquidator made all payments on $30^{\text {th }}$ September, 2021.
b) Following are the Balance Sheets of X Ltd. and Y Ltd. as on $31^{\text {st }}$ March, 2021.
[14]

| Liabilities | XLtd. | YLtd. | Assets | XLtd. | YLtd. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Share Capital | 51,00,000 | 25,00,000 | Land \& Building | 25,50,000 | 9,01,000 |
| (Shares of Rs. 100/- each) |  |  | Plant \& Machinery | 12,75,000 | 15,30,000 |
| General Reserve | 3,40,000 | 85,000 | Investment (20,000 |  |  |
| Profit \& Loss a/c | 5,95,000 | 1,36,000 | Shares of Y Ltd. at cost) | 25,24,500 |  |
| Bills Payable | 2,12,500 | 1,70,000 | Stock | 3,40,000 | 4,25,000 |
| Creditors | 12,07,000 | 5,60,000 | Debtors | 4,42,000 | 5,10,000 |
| Bank overdraft | 2,38,000 | 42,500 | Bills Receivable | 5,35,500 | 85,000 |
|  |  |  | Cash | 25,500 | 42,500 |
|  | 76,92,500 | 34,93,500 |  | 76,92,500 | 34,93,500 |

Additonal Information :
i) X Ltd. acquired shares in Y Ltd on $1^{\text {st }}$ April, 2020
ii) On $1^{\text {st }}$ April, 2020 there was balance of Rs. 35,000 in General Reserve and credit balance of Rs. 36,000 in the Profit \& Loss A/c of Y Ltd.
iii) The Debtors of X Ltd. include Rs. 40,000 due from Y Ltd.
iv) Bills Receivable of X Ltd. includes Rs. 30,000 due from Y Ltd.

Prepare a Consolidated Balance Sheet of X Ltd. and its Subsidiary Y Ltd. as on $31^{\text {st }}$ March, 2021 and show the necessary working notes.

Q4) Following is the Balance Sheet of Surya Ltd. as on $31^{\text {st }}$ March, 2021

| Liabilities | Rs. | Assets | Rs. |
| :--- | ---: | :--- | ---: |
| Share Capital |  | Goodwill | $6,50,000$ |
| Equity Shares of Rs. 100/- each | $26,00,000$ | Freehold Property | $19,50,000$ |
| Genral Reserve | $6,50,000$ | Plant \& Machinery | $10,79,000$ |
| Profit \& Loss A/c | $2,60,000$ | Stock | $4,55,000$ |
| $5 \%$ Debentures | $13,00,000$ | Bills Receivable | 58,500 |
| Creditors | $3,25,000$ | Sundry Debtors | $3,57,500$ |
| Bills Payable | 65,000 | Cash | $6,50,000$ |
|  | $\underline{\mathbf{5 2 , 0 0 , 0 0 0}}$ |  | $\underline{\underline{\mathbf{5 2 , 0 0 , 0 0 0}}}$ |

Surya Ltd. was absorbed by Narayan Ltd. on the following terms :
a) Narayan Ltd. to take over assets of Surya Ltd. (except cash) at the following valuations :
Freehold Property Rs. 20,00,000, Plant \& Machinery Rs. 11,00,000, Stock Rs. 4,50,000, Bills Receivable at book value, Sundry Debtors Rs. 3,00,000 and Goodwill at Rs. 2,50,000.
b) Narayan Ltd. also took over all liabilities of Surya Ltd. at book value.
c) Narayan Ltd. agreed to discharge the purchase consideration in 24,000 equity shares of Rs. 100 each and the balance in cash.
d) Surya Ltd. paid its realization expenses Rs. 25,000.

Show the calculation of Purchase Consideration and prepare Realisation A/c, New Company's A/c Equity Shareholders A/c and Cash A/c in the books of Surya Ltd. and pass the opening journal entries in the books of Narayan Ltd.
OR
a) Following is the Balance Sheet of Surya Ltd. as on 31.03.2021. [10]

| Liabilities | Rs. | Assets | Rs. |
| :--- | ---: | :--- | ---: |
| Issued and Subscribed Capital |  | Land \& Building | $3,75,000$ |
| 7,500 Equity shares of Rs. 100/- each | $7,50,000$ | Machinery | $5,62,500$ |
| Reserve Fund | $1,87,500$ | Furniture | $1,57,500$ |
| Profit \& Loss A/c | $4,50,000$ | Stock in Trade | $1,87,500$ |
| Creditors | $4,33,125$ | Debtors | $3,22,500$ |
|  |  | Cash at Bank | $1,91,250$ |
|  |  | Preliminary expenses | 24,375 |
|  | $\underline{\underline{\mathbf{1 8 , 2 0 , 6 2 5}}}$ |  | $\mathbf{1 8 , \mathbf { 2 0 , 6 2 5 }}$ |

Additonal Information :
i) The assets were revalued as :

| Goodwill | 75,000 |
| :--- | ---: |
| Land \& Building | $4,25,000$ |
| Machinery | $5,70,000$ |
| Furniture | $1,65,000$ |
| Stock in Trade | $2,00,000$ |
| Debtors | $3,00,000$ |

ii) The profits of the company for the last 3 years were :

| Year | Rs. |
| :--- | ---: |
| $2019-20$ | $2,90,500$ |
| $2018-19$ | $1,29,500$ |
| $2017-18$ | $2,40,000$ |

iii) It is the practice of the company to transfer 20\% of profit to Reserve Fund.
iv) The fair return on similar type of company is ascertained at $11 \%$ calculate the fair value of shares.
b) Following is the balance sheet of Yash Ltd. as on 31 ${ }^{\text {st }}$ March, 2021. [10]

| Liabilities | Amount | Assets | Amount |
| :--- | ---: | :--- | ---: |
| Share Capital |  | Goodwill | $1,75,000$ |
| 10,000, Equity shares of <br> Rs.100/-each | $10,00,000$ | Building | $3,75,000$ |
| 8\% preference shares of <br> Rs.100/-each | $7,50,000$ | Machinery | $8,75,000$ |
|  |  | Patents | 50,000 |
| General Reserve | 25,000 | Debtors | $6,00,000$ |
| $5 \%$ Debentures | $7,50,000$ | Stock | $2,00,000$ |
| Creditors | $5,00,000$ | Cash at Bank | 12,500 |
|  |  | Preliminary expenses | 52,500 |
|  |  | Profit \& Loss A/c | $6,85,000$ |
|  | $30,25,000$ |  |  |

The company got the following scheme of Capital reduction approved by the court :
i) 8\% Preference shares shall be converted into 9\% Preference shares the amount being reduced by 40\%
ii) Equity shares to be reduced to fully paid shares of Rs. 50 each.
iii) Building was appreciated by Rs. 1,25,000.
iv) $5 \%$ Debentures to be reduced by $40 \%$.
v) All Intangible and fictitious assets to be written off

You are required to pass the necessary Journal entries in the books Yash Ltd. and prepare the revised Balance Sheet as on 1 ${ }^{\text {st }}$ April, 2021.

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# S.Y. B.Com. (Regular \& External) 2133 : BUSINESS ECONOMICS (Macro) (2013 Pattern) 

## Time : 3 Hours] <br> [Max. Marks : 80 <br> Instructions to the candidates:

1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Draw neat diagrams wherever necessary.

Q1) Explain significance and limitations of macro economics.
Q2) a) Explain methods of National Income Accounting.
b) Explain process and limitations of Multiple credit creation of commercial Banks.

Q3) Answer in brief :
a) Explain the quantity theory of money.
b) Explain the various phases of trade cycle.

OR
a) Explain the causes of deflation.
b) Explain the limitations of classical theory of output and employment.

Q4) Explain the causes of increasing public expenditure.

Q5) Write short notes on (any two) :
a) Quantitative credit control.
b) Principle of maximum social adventage.
c) Scope of public finance.
d) Effects of Inflation.

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Total No. of Questions : 5]
PA-4104
[5952]-2003
S.Y.B.Com. (Regular \& External)

2133 : BUSINESS ECONOMICS (Macro)
(2013 Pattern)
(मराठी रूपांतर)
वेळ : 3 तास]
[एकूण गुण : 80
सूचना : 1) सर्व प्रश्न अनिवार्य.
2) उजवीकडील अंक गुण दर्शवितात.
3) आवश्यक तिथे सुबक आकृत्या काढा.

प्रश्न 1) स्थूल अर्थशास्त्राचे महत्व व मर्यादा स्पष्ट करा.

प्रश्न 2) अ) राष्ट्रीय उत्पन्न मापनाच्या पद्धती स्पष्ट करा.
किंवा
ब) व्यापारी बँकांच्या बहुगूणीत पतनिर्मितीची प्रक्रिया व तिच्या मर्यादा स्पष्ट करा.
प्रश्न 3) थोडक्यात उत्तरे दया :
अ) पैशाचा चलन संख्यामान सिद्धांत स्पष्ट करा.
ब) व्यापार चक्राच्या विविध आवस्था स्पष्ट करा.
किंवा
अ) चलन घटीची कारणे स्पष्ट करा.
ब) उत्पादन व रोजगारच्या सनातन सिद्धांताच्चा मर्यादा स्पष्ट करा.

प्रश्न 4) सार्वजनिक खर्चवाढीची कारणे स्पष्ट करा.
प्रश्न 5) टिपा लिहा (कोणत्याही दोन) :
अ) संख्यात्मक पतनियंत्रण.
ब) महत्तम सामाजिक लाभाचे तत्व.
क) सार्वजनिक आयव्यसाची व्याप्ती स्पष्ट करा.
ड) चलन वाढीचे परिणाम.

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## S.Y. B.Com. (Regular) BUSINESS MANAGEMENT (2013 Pattern) (2143)

## Time : 3 Hours]

[Max. Marks : 80
Instructions to the candidates:

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

Q1) Explain the characteristics of Management. Explain the various challenges faced by Managers.

Define 'Communication'. Explain the barriers to communication.

Q2) Define 'Planning'. Explain the importance of Planning.
OR
Define 'Decision Making’. Explain the steps in Rational Decision Making.

Q3) Define 'Organisation'. Explain the Principles of Organisation.
OR
Define 'Motivation'. Explain the characteristics and importance of Motivation.

Q4) Define 'Staffing'. Explain the importance of Staffing.
OR
Define 'Leadership'. Explain the various styles of Leadership.

Q5) Write short notes on (any four) :
a) Disaster Management.
b) Departmentalization.
c) Importance of Control.
d) Business Ethics.
e) Principles of Direction
f) Importance of Corporate Governance.


Total No. of Questions : 5]
PA-4105

> [5952]-2004
> S.Y. B.Com. (Regular) BUSINESS MANAGEMENT
> (2013 Pattern) (2143)
> (मराठी रूपांतर)

वेळ : 3 तास]
[एकूण गुण : 80
सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्न पत्रिका पाहावी.

प्रश्न 1) व्यवस्थापनाची वैशिष्टे स्पष्ट करा. व्यवस्थापकां समोरील विविध आव्हाने स्पपष्ट करा.
‘संदेशवहनाची’ व्याख्या द्या. संदेशवहानातील अडथके स्पपष्ट करा.

प्रश्न 2) ‘नियोजनाची’ व्याख्या द्या. नियोजनाचे महत्व स्पष्ट करा.
किंवा
‘निर्णय प्रक्रियेची' व्याख्या द्या. विवेकपूर्ण (Rational) निर्णय घेण्याची प्रक्रिया स्पष्ट करा.

प्रश्न 3) ‘संघटन’ संणकल्पनेची व्याख्या द्या. संघटनेची तत्वे स्पष्ट करा.
किंवा
'अभिप्रेरणेची’ व्याख्या द्या. अभिप्रेरणेची वैशिष्टे व महत्व स्पष्ट करा.

प्रश्न 4) 'कर्मचारी नियुक्ती ची' व्याख्या द्या. कर्मचारी नियुक्तीचे महत्व स्पष्ट करा.
किंवा
‘नेतृत्वाचि’ व्याख्या द्या. नेतृत्वाच्या विविध शैली (Leadership Styles) स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही चार) :
अ) आपत्ती व्यवस्थापन.
ब) विभागीकरण.
क) नियंत्रणाचे महत्व.
ड) व्यावसायिक नीतिमत्ता.
इ) निर्देशाची तत्त्वे.
फ) कॉर्पोरेट गव्हर्नन्सचे महत्व.

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## Time : 3 Hours ]

[Max. Marks: 80
Instructions to the candidates:

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

Q1) Define Administration. Explain the functions of Administration.
What is Joint venture? Explain the characteristics and limitation of Joint Venture.

## Q2) What is business promotion? Explain Role of Government for promoting Business unit.

What are the important legal provisions Governing promotion and establishment of unit?
Q3) a) Explain the merits and demerits of partnership. ..... [8]
b) Explain social Responsibilities of Business.[8]OR
a) Explain interaction of business and environmental factors. ..... [8]
b) Write short note on constituents of business Environment. ..... [8]
Q4) Explain the concept of Globalization. State the features and consequences of Globalization.

Define industrial sickness. What are the consequences of industrial sickness?

## Q5) Write Short Notes (Any Four)

a) Special Economic Zone (SEZ)
b) Liberalisation
c) Role of National productivity council.
d) Returns to be filed by organization in India.
e) Role of Government in Prevention of industrial sickness
f) Quality circles

Total No. of Questions : 5]

## PA-4106

[5952]-2005

# S.Y. B.Com. (Regular) <br> BUSINESS ADMINISTRATION - I (2013 Pattern) (Special Paper - I) (2213) 

## (मराठी रूपांतर)

## वेळ : 3 तास]

[एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक गुण दर्शवितात.
3) संदर्भासाठी मूळ प्रश्नपत्रिका पहावी.

प्र.1) व्यवसाय प्रशासनाची व्याख्या सांगून त्याची तपशिलवार कार्ये स्पष्ट करा.
किंवा
संयुक्त साहस म्हणजे काय? संयुक्त साहस पद्धतीचे वैशिष्टये व मर्यादा स्पष्ट करा.
प्र.2) व्यवसाय संवर्धन म्हणजे काय? व्यवसाय संवर्धन कार्यात सरकारची भूमिका स्पष्ट करा.
किंवा
व्यवसाय संवर्धन आणि स्थापने साठी आवश्यक असलेल्या महत्त्वाच्या कायदेशिर बाबी स्पष्ट करा.[16]
प्र.3) अ) भागिदारी संस्थेचे फायदे व तोटे स्पष्ट करा.
ब) व्यवसायाची सामाजिक जबाबदारी स्पष्ट करा.
किंवा
अ) व्यवसाय व पर्यावरण घटकांतील आतंरक्रिया स्पष्ट करा.
ब) व्यवसायिक पर्यावरणाचे घटक थोडक्यात लिहा.
प्र.4) जागतिकीकरणाची संकल्पना स्पष्ट करून त्याचे वैशिष्टये व परिणाम लिहा.
किंवा
औद्योगिक आजारपण म्हणजे काय? औद्योगिक आजारपणाचे परिणाम स्पष्ट करा.
प्र.5) थोडक्यात टिपा लिहा. (कोणतेही चार)
अ) विशेष आर्थिक क्षेत्र (SEZ)
ब) उदारिकरण
क) राष्ट्रीय उत्पादकता परिषेदेची भूमिका
ड) व्यवसाय संदर्भात संस्थेने भरावयाची विवरण पत्रे
इ) औद्योगिक आजारपण रोखण्यासाठी शासनाची भूमिका
फ) गुणवत्ता वर्तुले

# [5952]-2006 <br> S.Y.B.Com. (Regular) <br> BANKINGAND FINANCE <br> Indian Banking System-I <br> (2013 Pattern) (Special Paper - I) (2223) 

[Total No. of Pages : 2

## Time : 3 Hours ]

[Max. Marks : 80
Instructions to the candidates:

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

Q1) Explain the importance and role of Banking System in Indian Economy. [16]

Q2) Explain the functions and role of the State Bank of India.
OR
Explain the arguments for and against Nationlisation of Banks in India.

Q3) a) State the progress of Private Sector Banks.
b) Explain the functions of Primary Agriculture co-operative credit societies.
a) State the recommendations of Narasimham Committee - II (1998)
b) State the progress of Regional Rural Banks.

Q4) Explain the Functions of Reserve Bank of India.

Q5) Write Short Notes on (any two)
a) Urban co-operative Banks.
b) Management of Non-performing Assets (NPA's)
c) Debt Recovery Tribunal
d) Principles of co-operation

Total No. of Questions : 5]
PA-4107
[5952]-2006

# S.Y. B.Com. (Regular) <br> BANKINGAND FINANCE <br> Indian Banking System-I <br> (2013 Pattern) (Special Paper - I) (2223) 

(मराठी रूपांतर)
वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) भारतीय अर्थव्यवस्थेत बँक प्रणालीचे महत्व्व व भूमिका स्पष्ट करा.
प्र.2) भारतीय स्टेट बँकेची कार्ये आणि भूमिका स्पष्ट करा.
किंवा
भारतातील बँकांच्या राष्ट्रीयीकरणाच्या बाजूने व विरोधी बाजूने युक्तिवाद स्पष्ट करा.
प्र.3) अ) खाजगी क्षेत्रातील बँकांची प्रगती सांगा.
ब) प्राथमिक कृषी सहकारी पतसंस्थांची कार्ये स्पष्ट करा.
किंवा
अ) नरसिंहम समिती - II (1998) च्या शिफारशी सांगा.
ब) प्रादेशिक ग्रामीण बँकांची प्रगती सांगा.
प्र.4) भारतीय रिझ़्हि बँकेची कार्ये सांगा.

प्र.5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)
अ) नागरी सहकारी बँका
ब) निष्क्रिय मालमत्ता व्यवस्थापन
क) कर्ज वसुली न्यायाधिकरण
ड) सहकाराची तत्वे

## S.Y. B.Com. (Regular)

 BUSINESS LAWS AND PRACTICES - I (2013 Pattern) (Special Paper-II) (2233)
## Time : 3 Hours ]

[Max. Marks : 80
Instructions to the candidates:

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

Q1) State the provisions regarding state Agricultural produce Marketing Board.[16]
Q2) Explain the following terms under the Law of Insurance:
a) Insurer
b) Insurance premium
c) Double insurance
d) Re - Insurance

OR

Explain the term life insurance. State the advantages and types of Life Insurance.
Q3) a) Define the term fire insurance and explain the corporate social Responsibilities of private insurance companies.
b) State the difference between Fire insurance and Marine insurance.

OR
a) Explain the provisions for closure and restarting of Business undertaking's under the Industrial Disputes Act, 1947.
b) Discuss the right's and duties of a partner's under partnership Act, 1932.

Q4) What is mean by 'Co-operative society' \& Explain the various types of co-operative society.

Q5) Write Short Notes on: (Any two)
a) Basic principles of General Insurance
b) Types of Fire insurance
c) Registration procedure of co-operative society.
d) Disolvation of partnership firm.

## *

Total No. of Questions : 5]
PA-4108
[5952]-2007

# S.Y. B.Com. (Regular) <br> BUSINESS LAWS AND PRACTICES - I <br> (2013 Pattern) (Special Paper-I) (2233) 

(मराठी रूपांतर)
वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रीका पहावी.

प्र.1) राज्य कृषी उत्पादन पणन मंडका विषयीच्या तरतुदी सांगा.
प्र.2) विमा कायदयांतर्गत खालील संकल्पना स्पष्ट करा.
अ) विमेदार
ब) विमा हत्ता
क) दुहरो विमा
ड) पुर्नविमा
किंवा
जिवन विमा ही संकल्पना स्पप्ट करा. जिवन विम्याचे फायदे आणि प्रकार विशद करा.
प्र.3) अ) अग्री विमा या संकल्पनेची व्याख्या द्या. आणि खाजगी विमा प्रमंडळांच्या व्यावसायीक सामाजीक जबाबदारी विशद करा.
ब) अग्री विमा व सागरी विमा यांतील फरक स्पष्ट करा.
किंवा
अ) औद्योगीक कलह कायदा, 1947 नुसार व्यावसाय संस्था बंद करणे व पुर्नसुरूवात करणे विषयी तरतुदी स्पष्ट करा.
ब) भागीदारी कायदा, 1932 नुसार भागीदारांचे अधिकार आणि कर्तव्ये स्पष्ट करा.
प्र.4) सहकारी संस्था म्हणजे काय ? सहकारी संस्थांचे विविध प्रकार स्पष्ट करा.
प्र.5) टिपा लिहा. (कोणत्याही दोन)
अ) साधारण विम्याची मुलभूत तत्वे.
ब) अग्री विम्याचे प्रकार.
क) सहकारी संस्थेच्चा नोंदणीची प्रक्रीया.
ड) भागीदारी संस्थेचे विसर्जन.
$\square$
[5952]-2008

Instruction to the candidates:

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

Q1) a) Fill in the blanks.
i) The main function of cost accounting is reporting to $\qquad$ .
ii) _-_ is the unit of quantity of product. service or time in relation to which costs may be ascertained or expressed.
iii) Job $\qquad$ is the assessment of he relative worth of jobs within a company.
iv) $\qquad$ means grouping of materials under similar characteristics.
v) $\qquad$ is useful when there are no clearly defined individual goals.
b) State True or False.
i) Normal costs are generally uncontrollable costs.
ii) Impersonal cost centre consists of a group of persons like foremen, storekeeper, etc.
iii) Bin card is maintained by the store keeper.
iv) ABC and analysis is a technique of material control according to Volume.
v) Under Taylor's Differential Piece Rate System, the standard time for a job is fixed up by Time and Motion study.

Q2) Explain in detail purchase procedure of the business organization with documentation.

## OR

a) Distinguish Between Time Keeping and Time Booking
b) Explain Causes of labour turnover.

Q3) Write short notes on any three of the following.
a) Cost unit and Cost Center
b) ABC Analysis.
c) Factors Affecting stores location
d) Merit Rating
e) Objectives of Cost accounting

Q4) a) From the following information for the month of January 2022, Prepare a Cost Sheet to show the following components.
i) Prime Cost
ii) Factory Cost
iii) Cost of Production
iv) Total Cost

| Particulars | Rs. |
| :--- | ---: |
| Direct Material | 57,000 |
| Direct Wages | 28,500 |
| Factory rent and taxes | 2,500 |
| Office rent and taxes | 500 |
| Plant repairs and maintenance | 1,000 |
| Plant depreciation | 1,250 |
| Factoy heating and lighting | 400 |
| Factory manager's salary | 2,000 |
| Office salaries | 1,600 |
| Director's remuneration | 1,500 |
| Telephone and Postage | 200 |
| Printing and Stationary | 100 |
| Legal Charges | 150 |
| Advertisement | 1,500 |
| Salesmen's Salaries | 2,500 |
| Showroom rent | 500 |
| Sales | $1,16,000$ |

b) A manufacturer buys certain essential spares from out side suppliers at Rs. 40 per set. Total annual requirements are 45,000 sets. The annual cost of investment in inventory is $10 \%$ and cost like rent, stationary, insurance, tax etc. per unit per year works out to be Re. 1 cost of placing an order is Rs. 5 Calculate EOQ.

## OR

From the following particulars calculate
a) Reorder level
b) Maximum level
c) Minimum level

Usage per week
i) Maximum-1,600 units
ii) Minimum-800 units
iii) Normal-1,200 units

Delivery period
i) Maximum-4 weeks
ii) Minimum-2 weeks
iii) Normal-3 weeks

Reorder quantity-800 units

Q5) a) The following transactions took place relating to material X during January 2022.

Date Particular Quantity (Kg.) Rate per unit (Rs.)
Jan. 02 Received 2,000 10
Jan. 06 Received 300
Jan. 09 Issued 1,200
jan. 10 Received $200 \quad 14$
Jan. 11 Issued 1,000
$\begin{array}{lll}\text { Jan. } 22 \text { Received } 300 & 15\end{array}$
Jan. 31 Issued 200
You are required to write up the Stores Ledger Account under the FIFO Method.

OR

From the following data, calculate the inventory Turnover Ratio of the two items, and put forward your comments on them.

Material P Rs. Material Q Rs.

| Opening Stock | 25,000 | 87,500 |
| :--- | ---: | ---: |
| Purchases during the year | 15,000 | 62,500 |
| Closing Stock | $1,90,000$ | $1,25,000$ |

b) From the following particulars, you are required to work out the earning of a worker for a week under
i) Straight Piece Rate
ii) Halsey Premium scheme
iii) Rowan Premium scheme

Weekly working hours: 45
Hourly wage rate: Rs. 7.50
Price rate per unit: Rs. 3.00
Normal time take per Piece 24 minutes
Normal output per week: 120 pieces
Actual output for the week : 150 pieces

# S.Y. B.Com. (Regular) <br> BUSINESS ENTREPRENEURSHIP (2013 Pattern) (2273) (Special Paper-I) 

## Time : 3 Hours ] <br> Instructions to the candidates: <br> 1) All questions are compulsory. <br> 2) Figures to the right indicate full marks.

[Max. Marks : 80

Q1) What is Entrepreneurship? Explain in detail the characteristics \& qualities of entrepreneurs.

## Q2) What is creativity? State the various techniques \& Tools of creativity

 Development.OR
What is social Audit? Explain the advantages and disadvantages of social Audit. [16]
Q3) a) Explain the features of corporate Governance.
OR
Distinguish between individual entrepreneurship and Group entrepreneurship.
b) State the steps in starting Franchisee Business.

OR
Explain the role of the service sector in the National Economy.
Q4) What is entrepreneurship Development? Explain remedies for Entrepreneurship Development in India.

OR
What is service industry? Explain the various types of service industry. [16]
Q5) Write short notes on (Any Four)
a) Self employment and entrepreneurship
b) Limitation of Innovations
c) Code of Business Ethics
d) Importance of self Help Groups.
e) Cross cultural Aspects of Intrepreneurship
f) Principles of corporate Governance.

## * *

Total No. of Questions : 5]
PA-4109
[5952]-2009

## S.Y. B.Com. (Regular) BUSINESS ENTREPRENEURSHIP (2013 Pattern) (2273) (Special Paper-I) <br> (मराठी रूपांतर)

वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
2) उजवीकडील अंक पुर्ण गुण दर्शवितात.

प्र.1) उद्योजकता म्हणजे काय? उद्योजकाचे वैशिष्ट्ये आणि गुण सविस्तर स्पष्ट करा.
किंवा
श्री भाऊसाहेब हिरे, नाशिक यांची उद्योजकीय कारकिर्द स्पष्ट करा.
प्र.2) निर्मिती क्षमता म्हणजे काय? निर्मिती क्षमता विकासाचे विविधतंत्रे आणि साधने सांगा.
किंवा
सामाजिक लेखापरीक्षण म्हणजे काय? सामाजिक लेखापरीक्षणाचे फायदे-तोटे स्पष्ट करा.

## प्र.3) अ) कार्पोरटट गव्हर्न्सची वैशिष्ट्ये स्पष्ट करा.

वैयक्तिक उद्योजकता आणि सांधिक उद्योजकता यांतील फरक स्पप्ट करा.
ब) व्यवसाय व्यवसायाधिकार सुरू करणयाच्या पायन्या सांगा.
राष्ट्रीय अर्थव्यवरचेतील सेवा क्षेत्राची भूमिका स्पष्ट करा.

## प्र.4) उद्योजकता विकास म्हणजे काय? भारतातील उद्योजकता विकासाचे उपाय स्पष्ट करा. किंवा

सेवा उद्योग म्हणजे काय? सेवा उद्योगाचे विविध प्रकार स्पष्ट करा.
प्र.5) थोडक्यात टीपा लिहा. (कोणतेही चार)
अ) स्वयं रोजगार आणि उद्योजकता
ब) नवनिर्मितीच्या मर्यादा
क) व्यावसायिक नितीमूल्यांची आचारसंहिता
ड) स्वयं सहाय्यता बचत गटाचे महत्त्व
इ) उद्योजकीय मिश्र संस्कृतीचे पैलू
फ) कॉर्पोरटट गव्हर्न्सची मुलभूत तत्वे
$\square$

1) All questions are compulsory.
2) Figures to the right side indicate full marks.
Q1) Define Marketing Management. Explain the components of Marketing Management. ..... [16]
Q2) Explain the Internal and external elements of Marketing Environment. ..... [16]
OR

Define services marketing. Explain the growth of services in Indian scenario.

Q3) a) Define E-marketing. Discuss the utility of E-marketing.
b) State the challenges before E-marketing.

OR
a) Discuss - 'Present status of Rural Marketing in India'.
b) Discuss the problems and challenges of rural marketing.

Q4) What do you mean by the terms - Green marketing and Green products.
Explain the marketing mix for green marketing.

Q5) Write short notes (Any two)
a) Marketing characteristics in India context.
b) Forms of appeal for communication
c) Consumer behaviour and marketing
d) Types of Buying motives.

## * *

Total No. of Questions: 5]
PA-4110
[5952]-2010

# S.Y. B.Com. (Regular) <br> MARKETING MANAGEMENT <br> (2013 Pattern) (Special Paper - I) (2283) <br> (मराठी रूपांतर) 

वेळ : 3 तास]
[एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) विपणन व्यवस्थापनाची व्याख्या द्या. विपणन व्यवस्थापनाचे घटक स्पष्ट करा.
[16]

प्र.2) विपणन पर्यावरणाचे अंतर्गत व बार्हिगत घटक स्पष्ट करा.
किंवा
सेवा विपणन व्याख्या द्या. भारताच्या संदर्भात सेवा क्षेत्राचा विकास स्पष्ट करा.

प्र.3) अ) इ-विपणन व्याख्या द्या. इ-विपणनाच्या उपयोगितेची चर्चा करा.
ब) इ-विपणनापुढील आव्हाने सांगा.
किंवा
अ) भारतातील ग्रामीण विपणनाची सदयस्थिती चर्चा करा.
ब) ग्रामीण विपणनाच्या समस्या व आव्हानांची चर्चा करा.

प्र.4) हरित विपणन आणि हरित वस्तू या संज्ञापासून तुम्हाला काय बोध होतो? हरित विपणनाचे विपणन मिश्र स्पष्ट करा.

प्र.5) थोडक्यात टीपा लिहा. (कोणनेही दोन)
अ) भारतीय संदर्भात विपणनाची वैशिष्टये
ब) संदेशवहनात आवाहने करण्याच्या पद्धती
क) ग्राहक वर्तन आणि विपणन
इ) खरेदीच्या हेतूंचे प्रकार
$\square$

# S.Y. B.Com. <br> AGRICULTURALAND INDUSTRIAL ECONOMICS - I (2013 Pattern) (Special Paper - I) (Regular) (Theory) (2293) 

[5952]-2011

## Time: 3 Hours ]

[Max. Marks : 80
Instructions to the candidates:

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

Q1) What is mean by Agricultural Economics? State the nature and scope of Agricultural Economics.

Q2) Explain in details the role of Agriculture in Economic Development.

## OR

State the merits and demerits of large size of farm.
Q3) a) Explain the scope and significance of Industrial Economics.
b) State the modern approach to theory of firm.

OR
a) Explain the factors affecting on location of Industries. [8]
b) Explain the concept of Industrial productivity.

Q4) What is mean by Industrial monopoly? Explain the causes and effects of Industrial monopoly.

Q5) Write a short notes on (Any two)
a) Industrial Economics
b) Diversification of firm
c) Optimum size of firm
d) Industrial efficiency

## 国

Total No. of Questions : 5]

## PA-4111

[5952]-2011
S.Y.B.Com.

AGRICULTURALAND INDUSTRIALECONOMICS - I
(2013 Pattern) (Special Paper - I) (Regular) (Theory) (2293)
(मराठी रूपांतर)
वेळ : 3 तास]
सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
2) उजवीकडील अंक पुर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) कृषी अर्थशास्त्र म्हणते काय? कृषी अर्थशास्त्राची स्वरूप आणि व्याप्ती स्पष्ट करा.
प्र.2) आर्थिक विकासात कृषीची भूमिका सविस्तर स्पष्ट करा.
किंवा
शेतीच्या मोठ्या धारण क्षेत्राचे फायदे आणि तोटे सांगा.

प्र.3) अ) औद्योगिक अर्थशास्त्राची व्याप्ती आणि महत्व स्पष्ट करा.
ब) उद्योगसंस्थेच्या सिद्धांताचा अधुनिक दृष्टीकोन सांगा.

अ) औद्योगिक स्थाननिश्चितीवर परीणाम करणारे घटक स्पष्ट करा.
ब) औद्योगिक उत्पादकता ही संकल्पना स्पष्ट कार.

प्र.4) औद्योगिक मक्तेदारी म्हणते काय? औद्योगिक मक्तेदारीची कारणे आणि परीणाम स्पष्ट करा.
प्र.5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)
अ) औद्योगिक अर्थशास्न.
ब) उद्योग संस्थेचे विविधीकरण.
क) उद्योग संस्थेचे पर्याप्त आकारमान.
ड) औद्योगिक कार्यक्षमता.
$\square$

## Instructions to the candidates:

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

Q1) Define "Company". Explain in detail the features of Company.
Q2) Define "Articles of Association". Distinguish between memorandum of Association and Article of Association.

OR
State the meaning and defination of "Share". Explain in detail the kinds of shares.

Q3) a) Explain the powers of Board of Directors.
b) Explain "Directors Identification Number".

OR
a) Distinguish between Managing Director and Manager.
b) Explain the "Corporate Social Responsibility".

Q4) a) Explain in detail the voluntary winding up of company.
b) Define "Director". Explain the legal position of Director in Company.[8]

Q5) Write short notes on (Any Two):
a) Dissolution of a company.
b) Buy back of shares.
c) E-filing.
d) Minutes of Meeting.

## (-) (ช)

Total No. of Questions: 5]
PA-4112
[5952]-2012

# S.Y. B.Com. (Regular) ELEMENTS OF COMPANY LAW (2013 Pattern) (2153) <br> (मराठी रूपांतर) 

वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) कंपनीची व्याख्या द्या. कंपनीची वैशिष्टये सविस्तर स्पष्ट करा.
प्र.2) नियमावलीची व्याख्या द्या. घटनापत्रक आणि नियमावली यातील फरक स्पष्ट करा.
किंवा
'भाग’ अर्थ व व्याख्या सांगा. भागांचे प्रकार सविस्तर स्पष्ट करा.
प्र.3) अ) संचालक मंडळाचे अधिकार स्पष्ट करा.
ब) ‘संचालक ओळख क्रमांक’ स्पष्ट करा.
किंवा
अ) व्यवस्था संचालक आणि व्यवस्थापक यातील फरक स्पष्ट करा.
ब) कंपनीची सामाजिक जबाबदारी स्पष्ट करा.

प्र.4) अ) ‘कंपनीचे ऍच्छिक समापन’ सविस्तर स्पष्ट करा.
ब) संचालकाची व्याख्या लिहा. संचालकाचे कंपनीमधील कायदेशीर स्थान स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणत्याही दोन)
अ) कंपनीचे विसर्जन
ब) भागांची पुर्नखरेदी
क) ई-फायलिंग
ड) सभेचे इतिवृत्त

# T.Y. B.Com. (Regular) <br> BUSINESS REGULATORY FRAMEWORK (M.LAW) <br> (2013 Pattern) (3113) 

Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) Explain the various ways in which a contract may be said to be - discharged as per Indian Contract Act, 1872.

Q2) What is dissolution of Partnership firm? Explain the modes of dissolution of firm.
[16]
OR
"No seller can give to the buyer of the Goods a better title than he himself has". Explain with exceptions.

Q3) a) Explain in brief about composition of District Forum alongwith it's jurisdiction power and functions under consumer protection Act, 1986.
b) State the characteristics and subject matter of copyright.

OR
c) Explain the following concepts under consumer protection Act, 1986.
i) Consumer
ii) Unfair Trade Practices
iii) Defect and Deficiency
iv) Complainant
d) State the characteristics of Trademark.

Q4) Define 'Negotiable Instrument'. Explain the kinds of Negotiable Instrument with their characteristics.

Q5) Write notes on (any two) :
a) Kinds of contracts
b) Importance of E-commerce
c) Programmes and Activities of World Intellectual property organisation.
d) Essentials of Arbitration Agreements and Advantages of Arbitration.


Total No. of Questions: 5]

## PA-4113

# [5952]-3001 <br> T.Y. B.Com. (Regular) व्यवसाय नियमन संरचना (M.LAW) <br> (2013 Pattern) (3113) <br> (मराठी रूपांतर) 

वेळ : 3 तास ]
[ एकूण गुण : 80
सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक .
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) भारतीय करार कायदा 1872 , अन्वये करार समाप्तीचे विविध मार्ग स्पष्ट करा.

प्रश्न 2) भागीदारी संस्थेचे विसर्जन म्हणजे काय? भागीदारी संस्थेच्या विसर्जनाच्या विविध पद्धती स्पष्ट करा.

किंवा
'कोणताही विक्रेता आपल्या मालकी हक्कापेक्षा चांगला हक्क खरेदीदाराला - हस्तांतरीत करू शकत नाही' - अपवादासह स्पष्ट करा.

प्रश्न 3) अ) ग्राहक संरक्षण कायदा, 1986 अंतर्गत जिल्हा ग्राहकमंचाची रचना सांगून त्यांचे अधिकार व कार्ये स्पष्ट करा.

ब) लेखाधिकाराची (कॉपीराईटची) वैशिष्टये व लेखाधिकारात समाविष्ट होणाज्या बाबी सांगा.[8] किंवा

क) ग्राहक संरक्षण कायद्यातंगत 1986 खालील संकल्पना स्पष्ट करा.
i) ग्राहक
ii) अनुचित व्यापारी प्रथा
iii) दोष आणि कमतरता / त्रृटी
iv) तक्रारकर्ता

ड) व्यापारी चिन्हांकनाची (ट्रेडमार्क) ची वैशिष्ट्ये सांगा.

प्रश्न 4) ‘चलनक्षम दस्त' व्याख्या द्या. चलनक्षम दस्ताचे प्रकार त्यांच्या वैशिष्ट्यांसह स्पष्ट करा.

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)
अ) करारांचे प्रकार
ब) ई-कॉमर्सचे महत्व
क) जागतिक बौद्धिक संपदा संघटनेचे कार्यक्रम व क्रिया
ड) मध्यस्थी करारातील आवश्यक बाबी आणि मध्यस्थीचे फायदे
$\square$
PA-4205
[Total No. of Pages: 7
[5952]-3002A

# T.Y. B.Com. <br> (For External and Regular) <br> 3123 : ADVANCED ACCOUNTING <br> (2013 Pattern) (CBCS) 

Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidate :

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

Q1) a) Answer the following: (Any five out of 7)
i) Explain Indian Accounting Standard.
ii) AS - 15 Employee Benefits.
iii) Need of Ratio Analysis.
iv) Explain credit co-operative societies.
v) What is contingent liability.
vi) Explain the concept of TDS.
vii) Explain Liquid Ratio.
b) Short notes: (any two)
i) What is Single Entry System.
ii) Explain solvency ratios.
iii) Explain types of Branches.
iv) Classification of investments.
v) Introduction of banking company.

Q2) Following is the Trial Balance of Laxmi Bank as on $31^{\text {st }}$ March 2021. Prepare Profit \& Loss Account and Balance Sheet as on that date [14] Trial Balance as on $31^{\text {st }}$ March 2021

| Particulars: | Debit | Credit |
| :--- | ---: | ---: |
| Equity share capital of Rs. 100 each |  |  |
| Rs.50 paid up |  | $4,00,000$ |
| Profit \& Loss Account on 1st April 2020 |  | $1,60,000$ |
| Current Deposit Account |  | $13,64,000$ |
| Fixed Deposit Account |  | $15,60,000$ |
| Savings Bank Account | 18,000 |  |
| Directors Fees | 4000 |  |
| Audit Fees |  | 8,00000 |
| Furniture (Cost Rs. 4,00,000) |  | $4,40,000$ |
| Interest and Discount Received | 34,000 |  |
| Commission and Exchange | $2,80,000$ |  |
| Reserve Fund | $9,00,000$ |  |
| Printing and Stationery | 6000 |  |
| Rent and Taxes | 64,000 |  |
| Salary | $14,00,000$ |  |
| Buildings (cost Rs.12,00,000) | $13,00,000$ |  |
| Law Charges | $4,80,000$ |  |
| Cash in Hand | $12,00,000$ |  |
| Cash with RBI | $5,60,000$ |  |
| Cash with other Bank | $6,00,000$ |  |
| Investment at Cost |  | $8,00,000$ |
| Loans, cash credits and overdrafts |  | $5,20,000$ |
| Bills Discounted and Purchased | $72,10,000$ | $72,10,000$ |
| Interest Paid |  |  |
| Borrowings from Brahmadeo Bank |  |  |
| Branch Adjustment Account |  |  |
| Total |  |  |
| Fows |  |  |

Following additional Adjustments are available:
i) The Bank has accepted on behalf of the customers bills worth Rs. 6,00,000 against the securities of Rs. 7,60,000 lodged with the bank
ii) Rebate on Bills discounted Rs. 22,000
iii) Provide Depreciation on Buildings 10\% and Furniture 5\% on cost.
iv) Provide Rs. 6000 for Bad and Doubtful Debts.
v) Transfer $25 \%$ of profit to statutory reserve.

From the following Trial Balance of Udyaya Co-operative Purchases and Sales Society Ltd as on 31/03/2015 prepare Trading Account, Profit and Loss Account for the year ended 31/03/2015 and Balance Sheet as on that date after consideration the adjustment given thereafter.
Trial Balance as on 31/03/2015

| Particulars | Debit Rs. | Credit Rs. |
| :--- | ---: | ---: |
| Share Capital |  | $1,68,000$ |
| Reserve Fund |  | 30,000 |
| Creditors for Purchases |  | 20,000 |
| Profit and Loss Account 01/04/2013 |  | 8,000 |
| Profit for the year 2013-2014 |  | 80,000 |
| Opening Stock | $1,96,000$ |  |
| Furniture and Equipments | 62,000 |  |
| Container Deposit | 16,000 |  |
| Sundry Debtors | $1,50,000$ |  |
| Salaries | 44,000 |  |
| Commission | 23,000 |  |
| Rent and Taxes | 4,000 |  |
| Postages | 9,000 |  |
| Travelling and Conveyance | 7,000 |  |
| Printing and Stationery | 7,900 |  |
| Dividend paid | $31,70,000$ |  |
| Admission fees | 80,000 |  |
| Purchases | $1,20,000$ |  |
| Coolie charges freight, cartage | 2100 |  |
| Investments | $2,00,000$ |  |
| Sales | $41,21,000$ | $41,21,000$ |
| Cash in Hand |  | 4,000 |
| Bank Balance |  |  |
| Development fund |  |  |
|  |  |  |

Other Information:
i) Closing stock is valued at Rs. 2,20,000
ii) Outstanding Rent Rs. 2,000
iii) Commission payable Rs. 10,000
iv) Rs. 4,000 salary was paid as advance as on 31/03/2015
v) Provide for Audit fees Rs. 8,000
vi) The society declared 5\% Dividend on its paid up capital as on 31/03/ 2014 for the year 2013-2014. The society transferred $25 \%$ of its profit for the year ended 31/03/2014 to reserve fund and also transferred Rs. 4,000 to development fund approved in the general meeting held on 31/10/2014.
vii) Accrued income on Investment Rs. 10,000.
viii) The Directors recommend 10\% Dividend for the current year.
xi) Provide $10 \%$ Depreciation on furniture and equipments.

Q3) a) On $15^{\text {th }}$ September 2014, the premises of Snow White Ltd were destroyed by fire and a stock of Rs. 6,000 was salvaged and retained by the insured. The business books and records were saved from which the following information was obtained.

|  | Rs. |
| :--- | ---: |
| Stock on $1^{\text {st }}$ April 2013 | 50,000 |
| Stock on 31 ${ }^{\text {st }}$ March 2014 | 70,000 |
| Purchases for the year ended 3 1st $^{\text {st }}$ March 2014 | $4,74,000$ |
| Sales for the year ended $31^{\text {st }}$ March 2014 | $6,00,000$ |
| Purchases from 1 ${ }^{\text {st }}$ April 2014 to $15^{\text {th }}$ September 2014 | $1,50,000$ |
| Sales from $1^{\text {st }}$ April 2014 to $15^{\text {th }}$ September 2014 | $2,05,000$ |

In valuing the stock as on $31^{\text {st }}$ March 2014 Rs. 4,000 had been written off certain stock having cost Rs. 9,000.
Half of these goods were sold in July 2014 for Rs. 5,000. The balance is estimated to be worth the original cost. Subject to the above exception gross profit had remained at the uniform rate. On $14^{\text {th }}$ September 2014 goods worth Rs. 4,000 had been received by the godown keeper but had not been entered in the purchases account. Show the amount of the claim.
b) Jain Brothers, Jalgaon has a branch at Dhulia. All goods required for sale at Dhulia are supplied from Jalgaon at cost plus $25 \%$ and all cash received at the branch is banked daily in the Head office account opened in a Bank at Dhulia.

From the following particulars prepare Dhulia Brnach Account in the books of Jain Brothers. Jalgaon. Head office for the year ended $31^{\text {st }}$ March 2022.

| Particulars | Amount |
| :--- | ---: |
| Balances as on 11 April 2021 |  |
| Stock | 79,000 |
| Debtors | $1,13,000$ |
| Petty Cash | 900 |
| Returns from Customers | 4,000 |
| Returned goods to Head Office | 10,000 |
| Bad Debts written off | 1,000 |
| Bad Debts Provision | 2,100 |
| Selling for Cash | 14,000 |
| Rent payable on 31 ${ }^{\text {st }}$ March 2022 | 1,000 |
| Allowances given to Credit Customers | 4,500 |
| Branch expenses paid by Head Office | 14,000 |
| Rent | 15,000 |
| Salary | 7,000 |
| Sundries | 2,400 |
| Petty cash Expenses at Branch | $3,49,000$ |
| Total Sales | 2,800 |
| Petty Cash Remittances | 84,000 |
| Balances as on 31 st March 2022 | $2,50,000$ |
| Stock |  |
| Debtors |  |
| Goods Invoiced to Branch |  |
|  |  |

Q4) From the following Balance Sheet of X ltd calculate the following ratios:[20]
i) Current Ratio
ii) Liquid Ratio
iii) Debt to Equity Ratio
iv) Gross Profit
v) Net Profit

Balance Sheet as on $31^{\text {st }}$ March 2022

| Liabilities | Amount | Assets | Amount |
| :--- | ---: | :--- | ---: |
| Equity Share Capital | $10,00,000$ | Good will | $5,00,000$ |
| $6 \%$ Preference Share |  |  |  |
| Capital | $5,00,000$ | Plant and Machinery | $6,00,000$ |
| General Reserve | $1,00,000$ | Land and Building | $7,00,000$ |
| Profit and Loss | $4,00,000$ | Furniture | $1,00,000$ |
| Provision for taxation | $1,76,000$ | Inventories | $6,00,000$ |
| Bills payable | $1,24,000$ | Bills Receivable | 30,000 |
| Bank Overdraft | 20,000 | Sundry Debtors | $1,50,000$ |
| Sundry Creditors | 80,000 | Bank | $2,00,000$ |
| $12 \%$ Debentures | $5,00,000$ | Investment (Short Term) | 20,000 |
|  | $29,00,000$ |  | $29,00,000$ |

Other Information:
i) Total Sales - 60,00,000
ii) Gross Profit - 30,00,000
iii) Net Profit - 15,00,000

OR
Shree Vijay keeps his books under single Entry System. He gives you the following information relating to the year ending $31^{\text {st }}$ March, 2014 :

Summary of bank Transactions
Dr.
Cr .

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


| Particulars of Other Assets \& Liabilities | $\mathbf{3 1}^{\text {st }}$ March | $\mathbf{3 1}^{\text {st }}$ March |
| :--- | ---: | :---: |
| $\mathbf{2 0 1 3 ( R s . ) ~}$ | $\mathbf{2 0 1 4}$ (Rs.) |  |
| Stock in Hand | 18,700 | 23,400 |
| Debtors | 12,000 | 14,000 |
| Creditors | 9,000 | 1,500 |
| Bills receivable | 4,000 | 5,000 |
| Bills Payable | 1,000 | 200 |
| Outstanding Salaries | 600 | 1,200 |
| Office Furniture | 600 | 600 |
| Office Building | 12,000 | 12,000 |

A provision of Rs. 1,450 is required for doubtful debts on debtors and depreciation @ 5\% is to be charged on Furniture and Building. There are outstanding wages Rs. 3,000. Insurance has been pre-paid to the extent of Rs. 250. Legal expenses are outstanding to the extent of Rs. 700. You are required to prepare Trading \& Profit and Loss A/c for the year ending $31^{\text {st }}$ March, 2014 and Balance Sheet as on 31 ${ }^{\text {st }}$ March, 2014.

## T.Y. B.Com.

## ECONOMICS

## 3133 : Indian and Global Economic Development (2013 Pattern)

Time : 3 Hours] [Max. Marks : 80
Instructions to the candidates:1) All questions are compulsory.2) Figures to the right indicate full marks.3) Draw neat diagrams wherever necessary.
Q1) Define infrastructure. Explain importance of basic infrastructure in economic Development of India.
Q2) Explain in detail characteristics of the Indian Economy as an emerging Economy. ..... [16]
ORExplain objectives of International Monetary Fund and World Bank.[16]
Q3) a) Write place of agriculture in the Indian economy. ..... [8]
b) Write role of human resource in economic development.[8]
OR
a) Write role of large scale enterprises in economic development. ..... [8]
b) Write challenges of privatization. ..... [8]
Q4) Define foreign trade. Explain in detail importance of foreign trade ineconomic development.[16]

Q5) Write short notes (Any 2) :
a) Causes of rural indebtedness
b) Human development Index
c) Features of new Industrial policy 1991
d) Advantages of foreign capital

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Total No. of Questions : 5]

## PA-4115

[5952]-3003

## T.Y. B.Com.

## ECONOMICS

## 3133 : Indian and Global Economic Development (2013 Pattern) <br> (मराठी रूपांतर)

वेळ : 3 तास]
[ एकूण गुण : 80
सूचना:

1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) आवश्यक त्या ठिकाणी सुबक आकृत्या काढा.
4) संदर्भासाठी मुळ इंग्रजी प्रश्न पत्रिका पहावी.

प्रश्न 1) पायाभूत सुविधाची व्याख्या द्या. भारताच्या आर्थिक विकासात पायाभूत सुविधांचे महत्व स्पष्ट करा.

प्रश्न 2) उदयोन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची मुलभूत वैशिष्ट्ये सविस्तर विशद करा.

किंवा आंतरराष्ट्रीय नाणेनिधी आणि जागतिक बँकेची उद्धीष्ट्ये स्पष्ट करा.

प्रश्न 3) अ) भारतीय अर्थव्यवस्थेतील शेतीचे स्थान लिहा.
ब) आर्थिक विकासातील मानवी संसाधनाची भूमिका लिहा.
किंवा
अ) आर्थिक विकासातील मोठ्या उपक्रमाची भूमिका लिहा.
ब) खासगीकरणाची आव्हाने लिहा.

प्रश्न 4) विदेशी व्यापाराची व्याख्या द्या. आर्थिक विकासातील विदेशी व्यापाराचे महत्त्व सविस्तर विशद करा.

प्रश्न 5) टिपा लिहा (कोणत्याही 2) :
अ) ग्रामीण कर्जबाजारीपणाची कारणे
ब) मानवी विकास निर्देशांक
क) 1991 च्या नवीन औद्योगिक धोरणाची वैशिष्ट्ये
ड) विदेशी भांडवलाचे लाभ

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# T.Y. B.Com. (Regular \& External) <br> ECONOMICS 

## 3143 : International Economics <br> (2013 Pattern)

Time : 3 Hours]
Instructions to the candidates:
[Max. Marks : 80

1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Draw diagrams wherever necessary.

Q1) What is International Trade? Distinguish between Domestic Trade and International Trade.

Q2) Discuss in detail the Comparative Cost Advantage Theory of International Trade.

OR
Explain in detail the arguments for and against Protection Policy.

Q3) a) Explain the concept of Balance of Trade and Balance of Payment. [8]
b) State and explain the concept of Foreign Exchange Market Structure.

OR
a) Explain the advantages of Flexible Exchange Rate.
d) Explain the functions of 'BRICS'.

Q4) Explain in detail the role of Multi-National Corporations.

Q5) Write short notes on (Any Two) :
a) Purchasing Power Parity Theory
b) Convertibility of Rupee on Current and Capital Account
c) Euro-Dollar Market
d) European Union

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# T.Y. B.Com. (Regular \& External) <br> <br> ECONOMICS 

 <br> <br> ECONOMICS}

## 3143 : International Economics <br> (2013 Pattern) <br> (मराठी रूपांतर)

वेळ : 3 तास]
[ एकूण गुण : 80
सूचना:

1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) आवश्यक त्याठिकाणी आकृत्या काढा.
4) संदर्भासाठी मुळ इंग्रजी प्रश्न पत्रिका पहावी.

प्रश्न 1) आंतरराष्ट्रीय व्यापार म्हणजे काय? देशांतर्गत व्यापार आणि आंतरराष्ट्रीय व्यापारातील फरक स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय व्यापारान्या तुलात्मक खर्च-लाभ सिद्धांताची सविस्तर चर्चा करा.
किंवा
संरक्षित व्यापार धोरणाच्या बाजूने आणि विरोधी युक्तीवाद सविस्तर स्पष्ट करा.

प्रश्न 3) अ) व्यापारतोल आणि व्यवहारतोल संकल्पना स्पष्ट करा.
ब) 'विदेशी विनिमय बाजार रचना संकल्पना सांगा व स्पष्ट करा.
किंवा
अ) बदलत्या विनिमयदराचे गुण/फायदे स्पष्ट करा.
ब) 'ब्रिक्स’ची कार्ये स्पष्ट करा.
प्रश्न 4) बहुराष्ट्रीय महामंडळाची भूमिका सविस्तर स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) :
अ) खरेदी शक्ती समता सिद्धान्त
ब) चालू आणि भांडवली खात्यावरील रूपयाची परिवर्तनियता
क) युरो डॉलर बाजार
ड) युरोपीय समुदाय

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## T.Y. B.Com.

## AUDITING \& TAXATION <br> (2013 Pattern) (3153)

## Time: 3 Hours]

[Max. Marks : 80
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) What are the types of Audit Report? [8]
b) Explain the types of Errors?

OR
a) Explain the qualities of a company auditor in detail. [8]
b) What is vouching? State it's benefits.

Q2) Write a short note on (Any Four) :
a) Audit
b) Continuous Audit
c) Disqualification of Auditor
d) Tax Audit
e) Audit Notebook
f) Benefits of Auditing

Q3) Explain the following terms.
a) Capital Income
b) Gross Total Income
c) Rights of Auditor
d) Person

Q4) a) Compute Income from House Property of Mr. Yashodhan for the A.Y. 2022-23 from the following particulars.

| Particulars | ₹ |
| :--- | ---: |
| Municipal Value | 45,000 |
| Fair Rent | 46,250 |
| Standard Rent | 43,750 |
| Annual Rent | 42,000 |
| Unrealised Rent | 10,500 |
| Vacancy Period | 1 Month |
| Municipal Tax | $15 \%$ |
| Interest on Loan | 8,750 |

b) The Following is Profit \& Loss Account of Mr. Sharvil for the year ended on 31.03.2022. Compute his income from Business.
Dr.
Profit \& Loss A/C
Cr.

| Particulars | $\boldsymbol{₹}$ | Particulars | $₹$ |
| :--- | ---: | :--- | ---: |
| To Salary | 70,000 | By Gross Profit | $2,06,500$ |
| To Bonus | 8,400 | By Interest Received | 28,000 |
| To Advertisement | 10,500 | By Commission | 3,500 |
| To Entertainment Expenses | 8,750 | By House Rent Received | 70,000 |
| To Telephone Expenses | 7,000 |  |  |
| To Car Expenses | 21,000 |  |  |
| To Donation | 7,000 |  |  |
| To Misc. Expenses | 14,000 |  |  |
| To Income Tax | 4,200 |  |  |
| To Depreciation | 8,400 |  |  |
| To Interest on loan | 5,250 |  | $3,08,000$ |
| To Net Profit | $1,43,500$ |  |  |
| Total | $3,08,000$ | Total |  |

Other Information :
i) Depreciation allowed as per Income Tax Act is ₹ 6300 .
ii) Car expenses include $1 / 3^{\text {rd }}$ for personal use.
iii) Salary includes ₹ 14000 paid to domestic servant.
iv) Actual Bad Debts suffered by Mr. Sharvil amounted to 1400.
v) Loan has been taken for business purpose.

Q5) Mr. Yashwant is a General Manager of a Textile Company of Kolkata. He has submitted the following particulars of his income for the financial year 2021-22.
i) Basic salary Rs. 17500 (Monthly).
ii) D.A. Rs. 12,000 p.m. (Rs. 5,000 p.m. enters into retirement benefits).
iii) Education allowance for two children at Rs. 1,300 p.m.per child and hostel expenditure allowance for elder son @ Rs. 1,450 p.m.
iv) Commission on sales Rs. 30,000.
v) Entertainment allowance Rs. 1,000 p.m.
vi) Travelling allowance for his official tours Rs. 40,000 (Actual expenditure on tours amounted to Rs. 37,000).
vii) He was given cloth worth Rs. 4,000 by his employer free of cost.
viii) He resides in the Bungalow of the company. Its fair rent is Rs. 12,000 p.m. He pays Rs. 51,000 p.a. as rent for the house. A watchman and a cook have been provided by the company who were paid Rs. 2,000 per month each.
ix) He has been provided with a motor car of 1.8 litre engine capacity (i.e. 1800 cc ) power with a driver for his official as well as personal use. Running and maintenance expenses are borne by Mr. Yashwant (Employee)
x) The company has contributed
a) $10 \%$ of salary to notified pension account / scheme and
b) Rs. 35,000 to his RPF.
xi) Interest credited to RPF account was @ $13 \%$ p.a. amounted to Rs. 16,250.

Compute his income from salary for the Assessment Year 2022-2023.


Total No. of Questions: 5]
PA-4246
[5952]-3005A

## T.Y. B.Com.

AUDITING \& TAXATION
(2013 Pattern) (3153)

## (मराठी रूपांतर)

## वेळ : 3 तास ]

[ एकूण गुण : 80
सूचना : 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) अ) अंकेक्षण अहवालाचे प्रकार सांगा.
ब) चुकांचे प्रकार सांगा.
किंवा
अ) कंपनी अंकेक्षकाचे गुण सविस्तर स्पष्ट करा.
ब) पावती परीक्षण म्हणजे काय? पावती परीक्षणाचे फायदे स्पष्ट करा.

प्रश्न 2) थोडक्यात टिपा लिहा (कोणत्याही चार)
अ) अंकेक्षण
ब) सतत अंकेक्षण
क) अंकेक्षकाची अपात्रता
ड) कर अंकेक्षण
ई) अंकेक्षण सारण वही
उ) अंकेक्षणाचे फायदे

प्रश्न 3) खालील संकल्पनांचे अर्थ सांगा.
अ) भांडवली खर्च
ब) एकूण ढोबळ उत्पन्न
क) अंकेक्षकाचे अधिकार
ड) व्यक्ती

प्रश्न 4) अ) श्री. यशोधन यांचे घरापासून उत्पन्न कर निर्धारण वर्ष 2022-23 मध्ये खाली दिलेल्या माहितीवरून शोधा.

| तपशील | ₹ |
| :--- | ---: |
| नगरपालिका मुल्यांकन | 45,000 |
| वाजवी भाडे | 46,250 |
| प्रमाणित भाडे | 43,750 |
| वार्षिक भाडे | 42,000 |
| अवास्तव भाडे | 10,500 |
| रिक्त कालावधी | 1 महिना |
| नगरपालिका कर | $15 \%$ |
| कर्जावरील व्याज | 8,750 |

ब) श्री शर्विल यांचे 31 मार्च 2022 रोजी संपलेल्या आर्थिक वर्षाच्या नफा तोटा पत्रकावरून
व्यवसायापासून मिळणारे उत्पन्न शोधा.
नावे नफा तोटो खाते जमा

| तपशील | ₹ | तपशील | ₹ |
| :---: | :---: | :---: | :---: |
| पगार | 70,000 | ढोबळ नफा | 2,06,500 |
| बोनस | 8,400 | व्याज | 28,000 |
| जाहिरात | 10,500 | कमिशन | 3,500 |
| करमणूक खर्च | 8,750 | घरभाडे | 70,000 |
| दूध्वनी खर्च | 7,000 |  |  |
| गाडी खर्च | 21,000 |  |  |
| देणगी | 7,000 |  |  |
| विविध खर्च | 14,000 |  |  |
| आयकर | 4,200 |  |  |
| घसारा | 8,400 |  |  |
| कर्जावरील व्याज | 5,250 |  |  |
| निव्वळ नफा | 1,43,500 |  |  |
| एकूण | 3,08,000 | एकूण | 3,08,000 |

ड्तर माहिती :
i) आयकर कायद्याप्रमाणे मान्य घसारा रु. 6300 आहे.
ii) गाडी खर्चात $1 / 3$ हा वैयक्तिक खर्च आहे.
iii) पगारा अंतर्गत रु. 14000 हे घरगुती कामगारावर खर्च केलेले आहेत.
iv) श्री. शर्विल यांचे प्रत्यक्ष बुडती कर्ज रु. 1400 आहे.
v) कर्ज हे व्यवसायासाठी घेतलेले आहे.

प्रश्न 5) श्री. यशवंत हे कोलकाता येथील टेक्सटाईल कंपनीत जनरल मॅनेजर पदावर आहेत. त्यांनी त्यांच्या 2021-22 ची आर्थिक वर्षाची उत्पन्नची खालील प्रमाणे माहिती दिलेली आहे. श्री यशवंत यांचे पगारापासूनचे 2022-2023 चे करपात्र उत्पन्न काढा.
i) मूळ पगार रुपये 17500 (महिना)
ii) महागाई भत्ता रुपये 12,000 द.म. (रुपये 5,000 निवृत्ती लाभासाठी आहेत).
iii) त्यांच्या दोन्ही मुलांचा शैक्षणिक भत्ता रुपये 1,300 द.म आहे. मोठ्या मुलाचा होस्टेल भत्ता रुपये 1,450 द.म. आहे.
iv) विक्रीवरील कमिशन रुपये 30,000 .
v) करमणूक भत्ता 1,000 द.म.
vi) त्यांच्या कार्यालयीन भेटीचा वाहतूक भत्ता रुपये 40,000 आहे. (कार्यालयीन भेटीच्या वाहतूक भत्त्याच्ची योग्य खर्च रुपये 37,000 आहे).
vii) त्यांना मालकाकडून रुपये 4,000 चे कापड विनामूल्य मिळाले.
viii) ते कंपनीच्या बंगल्यात राहतात. त्याचे वाजवी भाडे रुपये 12,000 आहे. ते रुपये 51,000 वार्षिक भाडे भारतात. त्यांना कंपनीने सुरक्षारक्षक व स्वयंपाकी पुरवलेला आहे. त्यांचा खर्च रुपये 2,000 प्रत्येकी कंपनी करते.
ix) कपंनीने त्यांना 1.8 लिटर क्षमतेची कार डायव्हर सहित पुरवली आहे. सदर मोटार कारचा वापर खाजगी व कार्यालयीन दोन्हीसाठी आहे. गाडीचा देखभालीचा खर्च श्री. यशवंत करातात.
x) कंपनीचे योगदान :

अ) मान्यता प्राप्त पेन्शन योजनेस कंपनीने वेतनाच्या 10 टक्के अंशदान दिले.
आ) मान्यताप्राप्त भविष्य निर्वाह निधीत रुपये 35,000
xi) मान्यताप्राप्त भविष्य निर्वाह निधीवरील $13 \%$ प्रमाणे व्याजाची रक्कम रुपये 16,250 .

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[5952]-3006
T.Y. B.Com. (Regular)

BUSINESS ADMINISTRATION - II Human Resource Development and Marketing
(2013 Pattern) (Special Paper - II) (3411)

Time : 3 Hours ]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) What is Human Resource Management? Explain the Functions of Human Resource Management in detail.

Q2) What is employee Recruitment? Explain in detail various sources of Recruitment.
a) State the objectives of career planning. [8]
b) Explain the process of performance Appraisal.

Q3) a) What is Motivation? State importance of Motivation.
b) Explain the qualities of Marketing Manager.

OR
a) State advantages and disadvantages of voluntary Retirement Scheme.[8]
b) Explain product life cycle in detail.

Q4) What are the types of Market Organisation? Explain its advantages and limitations.
[16]
Q5) Write short notes (any two)
a) Importance of Branding
b) Challenges of Global Marketing
c) E-marketing
d) Market Segmentation
e) Advantages of Quality circles.

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Total No. of Questions : 5]

## PA-4118

[5952]-3006

# T.Y. B.Com. (Regular) <br> BUSINESS ADMINISTRATION - II <br> Human Resource Development and Marketing (2013 Pattern) (Special Paper - II) (3411) <br> (मराठी रूपांतर) 

वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्र.1) मानवी संसाधन व्यवस्थापन म्हणजे काय? मानवी संसाधन व्यवस्थापनाची कार्ये सविस्तर स्पष्ट करा.[16]
प्र.2) कर्मचारी भरती म्हणजे काय? कर्मचारी भरतीचे विविध मार्ग सविस्तर स्पष्ट करा.
किंवा
अ) कारकीर्द नियोजनाची उद्दिष्ट्ये लिहा.
ब) कार्यक्षमता मूल्यांकनाची प्रक्रीया स्पष्ट करा.
प्र.3) अ) अभिप्रेरणा म्हणजे काय ते सांगून अभिप्रेरेणेचे महत्व स्पष्ट करा.
ब) विपणन व्यवस्थापकाच्या अंगी असणारे गुण स्पष्ट करा.
किंवा
अ) स्वेच्छानिवृती योजनेचे फायदे व तोटे लिहा.
ब) वस्तूजीवनचक्र संकल्पना सविस्तर स्पष्ट करा.
प्र.4) विपणन संघटनेचे विविध प्रकार सांगून त्याचे फायदे व मर्यादा स्पष्ट करा.
प्र.5) टिपा लिहा. (कोणत्याही दोन)
अ) मुद्रांकनाचे महत्त्व
ब) आंतरराष्ट्रीय विपणनाची आव्हाने
क) ई-मारेकेंग
ड) बाजारपेठ विभागीकरण
इ) गुणत्ता मंडकाचे फायदे

# [5952]-3007 <br> T.Y. B.Com. (Regular) <br> BANKING AND FINANCE (Paper - II) <br> Financial Markets and Institutions in India <br> (2013 Pattern) (3421) 

Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) Define the Money Market. Explain the structure and characteristics of Indian Money Market.

Q2) Define the Capital Market. Explain the characteristics and reforms in Indian Capital Market after 1991.
[16]
OR
Define the Foreign Exchange Market. Explain the participants in the Foreign Exchange Market.

Q3) a) State the functions of Housing Finance Companies.
b) Distinguish between Bank and Non Banking Financial Institutions.[8]

OR
c) State the functions of Securities Exchange Board of India.
d) Explain the functions of Small Industries Development Bank of India.

Q4) Explain the organisation and functions of Unit Trust of India.

Q5) Write short notes (Any two) :
a) Post office saving scheme
b) Bharatiya Mahila Bank
c) Venture Capital
d) Provident Fund Regulatory Development Authority

## PA-4119

# [5952]-3007 <br> T.Y. B.Com. (Regular) <br> BANKING AND FINANCE (Paper - II) <br> Financial Markets and Institutions in India <br> (2013 Pattern) (3421) <br> (मराठी रूपांतर) 

वेळ : 3 तास ]
[ एकूण गुण : 80
सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) नाणेबाजाराची व्याख्या सांगा. भारतीय नाणेबाजाराची रचना व वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) भांडवल बाजाराची व्याख्या द्या. भारतीय भांडवल बाजाराची वैशिष्ट्ये आणि 1991 नंतर भांडवल बाजारातील सुधारणा स्पष्ट करा.

## किंवा

परकीय विनिमय बाजाराची व्याख्या द्या. परकीय विनिमय बाजारातील सहभागी घटक स्पष्ट करा.

प्रश्न 3) अ) गृह वित्त पुरवठा कंपन्यांची कार्ये सांगा.
ब) बाँका आणि बँकेत्तर वित्तीय संस्थांमधील फरक स्पष्ट करा.
किंवा
अ) भारतीय प्रतिभूती विनिमय मंडळाची कार्ये सांगा.
ब) भारतीय लघुउद्योग विकास बँकेची कार्ये स्पष्ट करा.

प्रश्न 4) भारतीय युनिट ट्रस्टचे संघटन आणि कार्ये स्पष्ट करा.

प्रश्न 5）टिपा लिहा（कोणतेही दोन）
अ）टपाल कार्यालय बचत योजना
ब）भारतीय महिला बँक
क）साहस भांडवल
ड）भविष्य निर्वाह निधी नियामक आणि विकास प्राधिकरण

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## T.Y. B.Com.

## BUSINESS LAWS AND PRACTICES (Special Paper - II) <br> (2013 Pattern) (3431)

$$
\text { Time : } 3 \text { Hours] }
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[Max. Marks : 80

## Instructions to the candidates:

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

Q1) What do you mean by wages. Explain the deductions made from wages as
per The Payment of Wages Act, 1936 .
[16]

Q2) Explain the rules regarding the health of the workers as per the Factories Act, 1948.

State objects and scope of the Provident Funds and Miscellaneous Provision Act, 1952. State the institutions which is applicable and non applicable The Provident Funds and Miscellaneous Act, 1952.

Q3) a) What is meant by General Fund of Trade Union? State the objectives for which the General Fund can be used.
[8]
b) Explain the concepts of Maximum Bonus and Minimum Bonus as per The Bonus Act, 1965.

## OR

a) What is meant by oppression and Mismanagement? State rights of court and central Government in respect of oppression and Mismanagement.
b) What is meaning of Inspection and Investigation? State difference between inspection and investigation.

Q4) State meaning of social responsibility of company. Explain the Structure of Company Law Administration.

Q5) Write Short Notes (Any two) :
a) Procedure of Compromise and Arrangement.
b) Rule of Majority and its exceptions.
c) Business Ethics and code of conduct for professionals.
d) Provision for offences and penalties (Provident Fund Act, 1952).

## T.Y. B.Com.

## BUSINESS LAWS AND PRACTICES (Special Paper - II)

(2013 Pattern) (3431)
(मराठी रूपांतर)
वेळ : 3 तास ]
[ एकूण गुण : 80
सूचना:

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

प्रश्न 1) वेतन (मजूरी) म्हणजे काय? वेतन देण्याबद्दलचा कायदा, 1936 अन्वये वेतनातून करता येणान्या कपाती कोणत्या ते स्पष्ट करा.

प्रश्न 2) कारखान्यांचा कायदा, 1948 नुसार कामगारांच्या आरोग्या बाबतचे नियम (तरतुदी) स्पष्ट करा.

किंवा
भविष्य निर्वाह निधी व विविध तरतुदींचा कायदा, 1952 चे उद्देश व व्याप्ती सांगा. भविष्य निर्वाह निधी व विविध तरतुंदींचा कायदा लागू असणाज्या व लागू नसणान्या संस्था सांगा.

प्रश्न 3) अ) कामगार संघटनेचा सर्वसाधारण निधी म्हणजे काय? सर्वसाधारण निधी कोणत्या उद्देशांसाठी खर्च करता येती ते सांगा.

ब) बोनस कायदा, 1965 अन्वये किमान बोनस व कमाल बोनस या संकल्पना स्पष्ट करा. [8]

## किंवा

अ) जुलूम आणि गैरकारभाराचा अर्थ सांगा. जुलूम आणि गैरकारभारा संदर्भात न्यायालय व केंद्र सरकारचे अधिकार सांगा.

ब) निरीक्षण व अनुसंधान म्हणजे काय? निरीक्षण व अनुसंधानातील फरक सांगा.

प्रश्न 4) कंपन्यांची सामाजिक जबाबदारीचा अर्थ सांगा. कंपनी कायदा अंमलबजावणीच्या प्रशासकीय यंत्रणेची रचना स्पष्ट करा.

प्रश्न 5) टिपा लिहा (कोणत्याही दोन) :
अ) तडजोड आणि व्यवस्था योजनेची कार्यपद्धती.
ब) बहुमताचे वर्चस्व नियम व त्याचे अपवाद.
क) व्यावसायिक नैतिकता व व्यावसायिकांसाठीची आचार संहिता.
ड) गुन्हे आणि दंडाबाबच्या तरतुदी (भविष्य निर्वाह निधी कायदा, 1952)

## ㅁㅁ

SEAT No. : $\square$
[Total No. of Pages : 4
[5952]-3009

# T.Y.B.Com. (Regular) <br> COST AND WORKS ACCOUNTING <br> (2013 Pattern) (Special Paper-II) (3451) 

Time : 3 Hours]
[Max. Marks : 80
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) State weather the following statements are true or false.
a) Batch costing is variant of job costing.
b) Motor cost for passengers is ascertained with reference to per passenger per kilometer.
c) All units produced at a process are not identical.
d) By-Products are produced simultaneously with main product.
e) Variable overheads vary with the volume of output.
B) Fill in the blanks
a) For service industries $\qquad$ costing method should be used.
b) The total of indirect cost is called as $\qquad$
c) $\qquad$ overhead is the same amount per unit of time though the volume of output changes.
d) The document which moves from department to department and worker to worker with the job to record time spent on a particular job is called as $\qquad$
e) Expenses of $\qquad$ departments are transferred to $\qquad$ departments in secondary distribution.

Q2) Define Costing. Explain in detail different methods of costing.

Define the term 'Overhead'. Explain the classification of overhead in detail.[15]

Q3) Write short notes (Any Three)
a) Activity based costing.
b) Features of job costing.
c) Under and over absorption of overheads.
d) Escalation clause
e) Joint product and by-product.

Q4) a) A company has three production departments A,B and C and two service departments, boiler house and pump room. The expenses incurred by them during the month are.
A Rs. 6,00,000
Boiler house Rs. 1,75,000
B Rs. 5,25,000
Pump room Rs. 2,25,000
C Rs. 3,75,000

The expenses of service department are apportioned to the production departments on the following basis under repeated distribution method:

|  | A | B | C | Boiler <br> house | Pump <br> room |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Expenses of boiler <br> house | $20 \%$ | $40 \%$ | $30 \%$ |  | $10 \%$ |
| Expenses of <br> pump room | $40 \%$ | $20 \%$ | $20 \%$ | $20 \%$ | - |

Show clearly as to how the expenses of Boiler house and pump room would be apportioned to the $\mathrm{A}, \mathrm{B}$ and C departments.
b) From the following figures calculate the amount of notional profit to be credited to profit and loss account.

| Contract price | Rs. $6,00,000$ |
| :--- | ---: |
| Work certified | Rs. $4,20,000$ |
| Cash received | Rs. $3,78,000$ |
| Notional Profit | Rs. 60,000 |

Q5) a) Alcon construction company Ltd. Commenced its business of construction on 1-1-2019. The contractor has made the following expense during the Year.

| Particulars | Amount (₹) |
| :--- | ---: |
| Cash received on account of contract |  |
| $(80 \%$ of work certified) | $1,20,000$ |
| Machinery at cost (75\% at site) | 40,000 |
| Material at site | 40,000 |
| Direct labour | 55,000 |
| Expenses at site | 2,000 |
| Fuel and power | 2,500 |

The contract price is Rs. 3,00,000 and work certified is Rs. 1,50,000. The work uncertified is Rs. 1,000 Machinery costing Rs. 2,000 was returned to stores at the end of the year. Stock of material at site on 31-12-0219 was of the value of Rs. 5,000 Wages outstanding were Rs. 200. Depreciation on machinery was at $10 \%$ you are required to calculate the profit from the contract.
b) XYZ chemical Ltd. processes a range of products including a detergent, 'Washo' which passes through 3 processes before completion \& transfer to the finished goods warehouse. During April, data relating to this product were as follows.
[10]

| Particulars | Process1 | Process 2 | Process 3 | Total |
| :---: | :---: | :---: | :---: | :---: |
| Basic Raw material (10,000 units) | Rs. 6,000 | - | - | Rs.6,000 |
| Direct Raw material Added in Process | 8,500 | 9,500 | 5,500 | 23,500 |
| Direct wages | 4,000 | 6,000 | 12,000 | 22,000 |
| Direct expenses | 1,200 | 930 | 1,340 | 3,470 |
| Production overhead | - | - | - | 16,500 |
| Output (Units) | 9,200 | 8,700 | 7,900 | - |
| Normal Loss In process of Inputs (Pre Cent) | 10 | 5 | 10 | - |
| Scrap value loss per unit | 0.20 | 0.50 | 1 | - |

The production overhead is absorbed as a percentage of direct wages there was no stock at the start or at the end of any process. You are required to prepare the process 1 Account, process 2 Account and Process 3 Account.
OR
From the following particulars relating to a Tempo, you are required tocompute the cost per running kilometer.[10]
Value of tempo ..... Rs. 50,000
Estimated life of tempo ..... 2,00,000 kms
Estimated "Annual kilometer ..... 20,000 kms.
No. Of kilometer per liters of petrol ..... 5 kms
Drivers wage per month ..... Rs. 750
Cost of petrol per liter ..... Rs. 350
Repairs and Maintainable per Km ..... Rs. 1.00
Tyre allocation per kilometer ..... Rs. 0.32
Annual expenses:
Road license fees ..... Rs. 1,350
Insurance ..... $1 / 2 \%$
Garage Rent ..... Rs. 3,000
Supervision and salaries ..... Rs. 2,400You are required to charge interest @ $10 \%$ p.a on the cost of the vehicle.
$\square$

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

Q1) Explain the steps to formation of small business venture.

Q2) Explain the steps taken by Government to solve the problems of small scale Industries.

Explain the principles of identification of entrepreneurial opportunities.

Q3) a) Explain the financial assistance made by State Finance Corporation (SFC) to small scale industries.
b) Explain different aspects of Business Plan.

OR
a) What is Break Even Analysis? Explain its limitations.
b) Write success story of one entrepreneur in your region.

Q4) State meaning, symptoms and causes of Industrial Sickness.

Q5) Write short notes on Any two :
a) District Industrial centre (DIC).
b) Project Audit.
c) Ratio Analysis.
d) Causes of failure of Business.

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## PA-4121

> [5952]-3010
> T.Y. B. Com. (Regular) BUSINESS ENTREPRENEURSHIP (2013 Pattern) (Paper - II) (3471) (मराठी रूपांतर)

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वेळ : 3 तास]
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## सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) लघुउद्योग व्यवसाय स्थापना करण्यातील पायन्या स्पष्ट करा.

प्रश्न 2) लघु उद्योगांच्या समस्या सोडविण्यासाठी शासनाने योजलेले उपाय स्पप्ट करा.
किंवा
उद्योजकता विषयक संधी ओळखण्या बाबतची मुलतत्त्वे सांगा.

प्रश्न 3) अ) राज्य वित्तिय महामंडकामार्फत (SFC) लघुउद्योगांना दिले जाणारे वित्तिय साहाय्य स्पष्ट करा.
ब) व्यावसायिक आराखडयाचे विविध पैलू स्पप्ट करा.
किंवा
अ) ब्रेक इव्हन ऑॅनलिसिस म्हणजे काय? त्याच्या मर्यादा स्पष्ट करा.
ब) तुमच्या भागातील यशस्वी उद्योजकाची यशोगाथा लिहा.

प्रश्न 4) औद्योगिक आजारपणाची संकल्पना स्पष्ट करून त्याची लक्षणे आणि कारणे विशद करा. [16]

प्रश्न 5) टिपा लिहा : (कोणत्याही दोन)
अ) जिल्हा उद्योग केंद्र. (DIC)
ब) प्रकल्प अंकेक्षण.
क) गुणोत्तर विश्लेषण.
ड) व्यवसायाच्या अपयशाची कारणे.

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## T.Y.B. Com. (Semester - II)

3481: MARKETING MANAGEMENT (Paper-II) (2013 Pattern) (Regular)
Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) Define the term Marketing Planning? Describe the Process of Preparing Marketing Plan.
[16]

Q2) Explain the Impact of Marketing on Society \& Business.
[16]
OR
Define the term Marketing Organisation? Explain in detail factors affecting on Marketing Organisation.

Q3) a) Explain the Competitive Marketing Strategy in Global Environment. [8]
b) Explain the Types of Agri-Products.

OR
a) Explain the Characteristics of Strategy. [8]
b) Write a note on 'Defects of Agri-Marketing'.

Q4) Difference between International Marketing and Domestic Marketing.

Q5) Write short notes on (Any Two):
a) Agricultural Marketing.
b) Competition Act - 2002 .
c) Benefits of Globalisation.
d) Marketing in $21^{\text {st }}$ Century.

## [5952]-3011

## T.Y.B. Com. (Semester - II) <br> 3481: MARKETING MANAGEMENT (Paper-II) <br> (2013 Pattern) (Regular) <br> (मराठी रूपांतर)

वेळ : 3 तास]
[एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) विपणन नियोजन या संजेचे व्याख्या सांगा ? विपणन नियोजन तयार करणयाची प्रक्रिया सविस्तर स्पष्ट करा.

प्रश्न 2) विपणनाचा समाजावर आणि व्यवसायावर होणारा परिणाम स्पष्ट करा.

विपणन संघटनेची व्याख्या द्या? विपणन संघटनांवरती परिणाम करणारे घटक सविस्तर स्पष्ट करा.
प्रश्न 3) अ) जागतिक पर्यावरणातील स्पर्धात्मक विपणन व्यूहरचना स्पष्ट करा.
ब) कृषी उत्पादनाचे प्रकार स्पष्ट करा.
किंवा
अ) व्यूहरचनेची वैशिष्टये स्पष्ट करा.
ब) कृषी विपणनातील दोष - टीप लिहा.
प्रश्न 4) आंतरराष्ट्रीय विपणन आणि स्थानिक विपणनातील फरक स्पष्ट करा.
प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)
अ) कृषी विपणन
ब) स्पर्धा अधिनियमन- 2002
क) जागतिकीकरणाचे फायदे
ड) 21 व्या शतकातील विपणन

T.Y.B.Com.

INSURANCE TRANSPORT AND TOURISM (Paper - II) (2013 Pattern) (Regular) (3511)

Time: 3 Hours]<br>[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define Life Insurance? Describe the claim Settlement procedure of Life Insurance.

Q2) Distinguish between nominations and Assignments.

State the various rules and regulations of Insurance Regulatory and Development Act (IRDA) Act.

Q3) a) State the Provisions of Insurance Amendment Act - 2002.
b) Comment in a brief on Income Tax Act.

OR
a) Write a note on Malhotra committee report.
b) Write a brief note on Insurance Act - 1938.

Q4) Enumerate the current trends of General Insurance in Global. Business.

Q5) Answer the following questions. (Any two) :
a) Write a note on Saving plans of Insurance Business.
b) Comment on IRDA Regulations 2002.
c) Write a note on surrender of policies.
d) Write a note on Installment revival scheme.

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Total No. of Questions : 5]
PA-4123
[5952]-3012

T.Y.B.Com.

## INSURANCE TRANSPORT AND TOURISM (Paper - II)

(2013 Pattern) (Regular) (3511)
(मराठी रूपांतर)
वेळ : 3 तास]
[एकूण गुण : 80
सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) आयुर्विम्याची व्याख्या सांगा ? आयुर्विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धती विशद करा.

प्रश्न 2) वाटसानोंद आणि मुखाचार पत्र यातील फरक स्पष्ट करा.
किंवा

विमा नियमनात्मक आणि विकास कायद्याचे (IRDA) चे विविध नियम आणि अटि सांगा. [16]
प्रश्न 3) अ) 2002 च्या विमा सुधारणा कायद्याच्या तरतुदी सांगा.
ब) इनकम टॅक्स अक्ट यावर थोडक्यात चर्चा करा.
किंवा
अ) मल्होत्रा समितीचा अहवाल यावर टिप लिहा.
ब) 1938 चा विमा कायदा यावर टिप लिहा.

प्रश्न 4) जागतिक व्यवसायात सर्व साधारण विम्याचे आधुनिक प्रवाह विशद करा.
प्रश्न 5) खालील प्रश्नाची उत्तरे द्या. (कोणतेही दोन)
अ) विमा व्यवसायातील बचत योजना यावर टिप लिहा.
ब) 2002 च्या विमा नियमनात्मक आणि विकास कायदा यावर चर्चा करा.
क) विमा योजना सोड किमंत (Surrender value) यावर टिप लिहा.
ड) हप्ते पुर्णलाभ योजना यावर टिप लिहा.

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# T.Y. B.Com. BUSINESS ADMINISTRATION (Paper - III) Finance, Production and Operation Functions (2013 Pattern) (Regular) (3413) 

Time : 3 Hours]<br>[Max. Marks : 80<br>Instructions to the candidates:

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

Q1) What is Financial Management? Explain the functions of Finance Manager.
[14]

Q2) What do you understand by "Capitalization"? Explain the term "Over capitalization". What are the remedies available for the over capitalization.

OR
Define Working Capital, its types and determinants in detail.

Q3) a) What are the advantages and disadvantages of debentures as an Financial Instrument?
b) Why location decisions are considered important?

OR
a) Differentiate the Capital Structure and Financial Structure. [7]
b) Explain the terms EOQ, Just in time and ABC Analysis.

Q4) What is meant by material handling? Explain various functions and principles of the material handling.

Q5) Write short notes on (Any Two) :
a) Importance of Financial Planning.
b) Types of scheduling.
c) Objectives of Inventory Control System.
d) Factor's affecting supply chain management.

Q6) "Discuss recent developments in digital finance".

## T.Y. B.Com.

## BUSINESS ADMINISTRATION (Paper - III)

Finance, Production and Operation Functions
(2013 Pattern) (Regular) (3413) (मराठी रूपांतर)

वेळ : 3 तास]
[ एकूण गुण : 80
सूचना:

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

प्रश्न 1) वित्तीय व्यवस्थापन म्हणजे काय? वित्तीय व्यवस्थापकाची कार्ये स्पष्ट करा.

प्रश्न 2) 'भांडवलीकरण' म्हणजे काय? ‘अधिभांडवलीकरण ही संकल्पना स्पष्ट करा. अधिभाडडवलीकरणासाठी कोणते उपाय आहेत ?

किंवा
‘खेळत्या भांडवलाची' व्याख्या द्या. त्याचे प्रकार व निर्धारक घटक सविस्तर सांगा.

प्रश्न 3) अ) ‘कर्जरोख्याचे-वित्तपुरवठयातील साधन' म्हणून फायदे आणि तोटे सांगा.
ब) स्थान निर्णयाला (Location decisions) का महत्वपूर्ण मानले जाते?
किंवा
अ) 'भांडवलाची रचना (Capital structure) आणि' आर्थिक संरचना (Financial structure) यांतील फरक सांगा.

ब) संकल्पना स्पष्ट करा.-‘आर्थिक ऑर्डर संख्या' (EOQ), फक्त वेकेत' (Just in time) आणि' अ ब क विश्लेषण' (ABC Analysis)

प्रश्न 4) 'सामग्री हाताळणी' (Material Handling) म्हणजे काय? सामग्री हाताळणीचे विविध मार्ग व तत्वे स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही 2) :
अ) वित्तीय नियोजनाचे महत्व
ब) कार्यवेळापत्रकाचे प्रकार (Types of scheduling)
क) मालसाठा नियंत्रण प्रणालीचे उद्दिष्टे
ड) पुरवठा साखळी व्यवस्थापनावर परिणाम करणारे घटक

प्रश्न 6) डिजिटल वित्तील (Digital Finance) अलीकडील सुधारणावर चर्चा करा.

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# [5952]-3014 <br> <br> T.Y. B.Com. (Regular) <br> <br> T.Y. B.Com. (Regular) BANKING AND FINANCE (Paper - III) <br> <br> Banking Law and Practice in India <br> <br> Banking Law and Practice in India <br> (2013 Pattern) (3423) 

Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) Explain the provisions in Banking Regulation Act 1949.

Q2) What is Negotiable instruments? Explain in details types of negotiable instruments.

OR
What is Paying Banker? Explain the duties and Rights of paying banker.

Q3) a) Explain Termination of Relationship.
b) Explain types of mortgage.

OR
c) Explain Bankers obligation to honour cheques.
d) Explain statutory protection to collecting Banker.

Q4) What is Project Appraisal? Explain the various aspects of project appraisal.

Q5) Write short notes. (any two)
a) Bankers as Trustee
b) Fixed Deposit Receipt
c) Hypothecation
d) Life Insurance Policy.

Q6) Discuss the recent trends in Banking sector.

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PA-4125

# [5952]-3014 <br> T.Y. B.Com. (Regular) <br> BANKING AND FINANCE (Paper - III) <br> Banking Law and Practice in India <br> (2013 Pattern) (3423) <br> (मराठी रूपांतर) 

वेळ:3 तास] [ एकूण गुण : 80
सूचना : 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) बँकिंग नियमन कायदा 1949 मधील तरतुदी सविस्तर स्पष्ट करा.

प्रश्न 2) चलनक्षम दस्ताऐवज म्हणजे काय? चलनक्षम दस्ताऐवजाचे प्रकार सविस्तर स्पष्ट करा.
किंवा
प्रदायी बँक म्हणजे काय ? प्रदायी बँकेची कर्तव्ये आणि अधिकार स्पष्ट करा.

प्रश्न 3) अ) नातेसंबंधाचा शेवट स्पष्ट करा.
ब) गहाणाचे प्रकार स्पष्ट करा.
किंवा
अ) धनादेशाचा आदर करण्याबाबत बँकेवरील बंधने स्पष्ट करा.
ब) वसुलीदार बँकेला कायदेशीर संरक्षण स्पष्ट करा.

प्रश्न 4) प्रकल्प मूल्यमापन म्हणजे काय? प्रकल्प मूल्यमापनाच्या विविध बाजू स्पष्ट करा.

प्रश्न 5) टिपा लिहा (कोणत्याही दोन) :
अ) बँक : एक विश्वस्त
ब) मुदत ठेव पावत्या
क) नजरगहाण
ड) आयुर्विमा पत्रे

प्रश्न 6) बँकक्षेत्रतील बदलत्या प्रवाहाचा चर्चा करा.

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## T.Y. B.Com.

## 3433 : BUSINESS LAWS \& PRACTICES (2013 Pattern) (Special Paper - III)

## Time : 3 Hours]

[Max. Marks : 80

## Instructions to the candidates:

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

Q1) Define the term 'Company Auditor'. What are the rights, powers \& duties of an auditor.

Q2) State definition of 'Central Excise'. Explain procedure for registration under Central Excise Act. What are documents required for registration under central Excise Act.

Define the term 'Patent' and 'Invention'. Give information about surrender and revocation of Patent.

Q3) a) Explain the objects and features of Service Tax.
b) From the following details compute 'CST' payable by a dealer carrying on business in Delhi. The following information is available from his records regarding sale in which central sales tax is not shown separately :

Information
Rs.
i) Turnover (Which includes following:

30,00,000
ii) Excise duty

10,50,000
iii) Freight (not shown separately) 35,000
iv) Freight shown separately

60,000
v) Packing charges 12,000
vi) Cost of installation (shown separately) 90,000
vii) Insurance charges for covering the risk of the buyer of the request of the buyer
viii) Trade discount (given by way of credit note) 16,000
ix) Goods returned within six months 2,00,000 Central sales Tax 2\% Buyers issued 'C' forms for all purchases.

OR
Define Dividend and Interest. State difference between Dividend and Interest.

Q4) Explain the term 'Bonus Shares.' State the procedure for issue of Bonus shares. Give advantages \& limitations of issue of Bonus shares.

OR
Explain the term 'Debentures'. What are the types of debentures issued by a company \& What is transfer of debentures?

Q5) Write short notes on (Any Two) :
a) Daily Stock Account.
b) Qualification of Company Secretary.
c) Taxable services - Advertisement \& Tour Operator.
d) Interium Dividend \& Unclaimend dividend.

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## T.Y. B.Com.

## 3433 : BUSINESS LAWS \& PRACTICES (2013 Pattern) (Special Paper - III) (मराठी रूपांतर)

वेळ : 3 तास]
[ एकूण गुण : 80
सूचना:

1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) कॅल्क्यूलेटर वापरता येईल.
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) ‘कंपनी हिशेबतपासनीस’ संजेचेी व्याख्या द्या. कंपनी हिशेब तपासनीसांची कर्तव्ये व अधिकार स्पष्ट करा.

प्रश्न 2) 'केंद्रिय उत्पादन कर' या संजेची व्याख्या द्या. केंद्रीय उत्पादन शुल्क कायद्याखाली नोंदणी करणयाची कार्यपद्धती विशद करा. केंद्रीय शुल्क कायद्यान्वये नोंदणी करताना कोणती कागदपत्रे आवश्यक आहेत?
[16]
किंवा
‘पेटंट’ व ‘शोध’ या संजेचे व्याख्या द्या. पेटंटचे समर्पण व पेटंट रदद्ता याबाबत माहिती द्या.

प्रश्न 3) अ) सेवा कराची उद्दिष्ट्ये व वैशिष्ट्ये स्पष्ट करा.
ब) खालील माहितीच्या आधारे दिल्लीतील व्यापान्याचा देय असणारा विक्रीकर काढा. त्याने दिलेल्या विक्रीच्या माहितीमध्ये केंद्रीय विक्रीकर स्वतंत्रपणे दाखविलेला नाही.

माहिती रुपये.
i) एकूण उलाढाल (यामध्ये खालील गोष्टींचा समावेश आहे.) $30,00,000$
ii) उत्पादन कर 10,50,000
iii) वाहतूक खर्च (स्वतंत्र दाखवला नाही) 35,000
iv) वाहतूक खर्च (स्वतंत्र दाखवला आहे) 60,000
v) वेष्टन खर्च 12,000
vi) स्थापना खर्च (स्वतंत्र दाखवला) 90,000
vii) विमा खर्च (ग्राहकांच्या विनंतीवरुन त्याचा

धोका कमी होण्यासाठी केलेला विमा 14,000
viii) व्यापारी सवलत (क्रेडिट नोट द्वारे दिलेला) 16,000
ix) विक्रीपासून सहा महिन्यात परत आलेला माल $2,00,000$ विक्री कर $2 \%$ आहे.
खरेदीदारांनी सर्व प्रकारच्या खरेदीसाठी ' $C^{\prime}$ फॉर्म दिला आहे.
किंवा
लाभांश आणि व्याजाची व्याख्या सांगून लाभांश आणि व्याज यांतील फरक स्पष्ट करा.

प्रश्न 4) ‘बोनस शेअर्स' या संजेचा अर्थ सांगा. बोनस शेअर्स देण्याची पद्धती सांगा बोनस शेअर्स देण्याचे फायदे व मर्यादा सांगा.

## किंवा

‘कर्जरोखे’ संज्ञेची व्याख्या द्या. कर्जरोख्यांचे विविध प्रकार स्पष्ट करा. कर्जरोख्यांचे हस्तांतरण म्हणजे काय? ते सांगा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) :
अ) दैनंदिन साठा नोंदवही
ब) कंपनी चिटणीसाची पात्रता
क) करपात्र सेवा - जाहिरात व पर्यटन आयोजक
ड) अंतरिम लाभांश आणि मागणी न केलेला लाभांश

## $\mathscr{H} \mathscr{b}$

$\square$

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

Q1) a) Fill in the blanks (any 5)
i) The margin of safety is the difference between actual sales and
$\qquad$ sales
ii) Budgetory control involves checking and Evaluation of $\qquad$ performance.
iii) A Cost auditor has to attach several $\qquad$ to the cost audit report.
iv) A $\qquad$ variance shows that the actual performance is better than the standard performance.
v) Idle time variance $=$ Idle time X $\qquad$ .
vi) Uniform costing is of great help in $\qquad$ fixation.
b) State Whether the following statements are true or false (any five)
i) Contribution=fixed cost + profit.
ii) Cost Audit is not compulsory for all companies registered under the companies Act, 1956
iii) No depreciation need to be provided on farm machinary and equipments.
iv) MIS reporting is not essential in business organizations.
v) Static standards are more Useful in longterm planning and decisionmaking.
vi) Sales budget is considered an a foundation of budgetory control system.

Q2) What do you men by inter firm comparison? Explain its advantages and limitations.
[15]

## OR

What doyou mean by MIS? Explain its objectives and merits.

Q3) Write short notes on (Any three)
a) Objectives of cost audit.
b) Requisites of Uniform costing.
c) Objectives of Cost accounting standard.
d) Duties of cost auditor.
e) Features of farm costing.

Q4) a) The turnover and profits during the two period were as follows:

| Period | Turnover (Rs. in lacs) | Profit (Rs. in lacs) |
| :--- | :---: | :---: |
| I | 40 | 4 |
| II | 60 | 8 |

Assuming that the cost structure and selling prices remains the same in the two periods calculate.
i) $\quad \mathrm{P} / \mathrm{v}$ Ratio
ii) BEP (Sales)
iii) The sales required to earn a profit of Rs. 10 lacs.
iv) Profit when sales are Rs. 50 lacs
v) Margin of Safety in period-II

OR
Bajaj Ltd. Bhivandi provides the following cost data for a $60 \%$ working capacity from which you are required to prepare a flexible budget for the production at $80 \%$ and $100 \%$ capacity level.
Current production
Units 600
Selling price (fixed) per unit
Rs. 300
Process material cost per unit
Rs. 100
Productive wages per unit
Rs. 40
Prime cost expenses
Rs. 10
Total works overheads ( $40 \%$ fixed) Rs. 40,000
Total office, selling and distribution overheads Rs. 30,000 (50\% capacity variable.)
b) Data relating to a job are as follows :

Standard rate of wages per hour-

$$
\text { Rs. } 10
$$

Standard hours:
Actual rate of wages per hour 300 Hours

Rs. 12
Actual Hours:
Rs. 200
You are required to calculate
i) Labour cost variance
ii) Labour rate variance and
iii) Labour efficiency variance.

Q5) a) From the following cost data, calculate the following material variances.[10]
i) Material cost variance
ii) Material price variance
iii) Material usage variance
iv) Material mix variance.

| Material | Standard <br> Quantity <br> (kgs) | Standard <br> Price <br> (Rs) | Actual quantity (Kg) | Actual <br> Price <br> (Rs) |
| :---: | :---: | :---: | :---: | :---: |
| X | 40 | 10 | 20 | 35 |
| y | 20 | 20 | 10 | 20 |
| $\mathrm{Z}+$ | 20 | $40+$ | 30 | 30 |
|  | 80 |  | 60 |  |

Standard output-80 Units- 80 Units
Actual output- 80 units
b) Harison Electrical Ltd. Haridwar provides you the cost details regarding manufacture of certain products for June, 2015

Standard time per unit of output
10 Hours
Standard Rate per labour hour
Rs. 8
Actual monthly production 1100 Units

Effective hours worked
Idle time
500 Hours

Actual total hours paid.
Total wage payment for the month

12,000 Hours

You are required to find.
Out variances-
i) Labour Cost variance
ii) Labour rate variance
iii) Labour efficiency variance.
iv) Idle time variance.

OR
a) From the following figures prepare cost statements for crop for the year ending 31 ${ }^{\text {st }}$ March, 2016

| Items | Stock on 01/04/2018 | Stock on 31/03/2019 |
| :--- | :--- | :--- |
| Crops | 75,000 | 90,000 |
| Growing crops | 55,000 | 80,000 |
| Seeds | 40,000 | 50,000 |
| Fertilizers | 80,000 | 60,000 |

b) Seeds of Rs. 20,000 and fertilizers of Rs. 60,000 purchased during the year ending 31-03-2019
c) Crops of Rs. 1,02,000 sold during the year ending 31-03-2019
d) Administrative expenses incurred Rs. 80,000 during the year ending 31-03-2019.
e) Workers and proprietor have consumed crops of Rs. 45,000 and Rs. 20,000 respectively during the year ending 31-03-2019
$\bigcirc \bigcirc$

## T.Y. B.Com.

## BUSINESS ENTREPRENEURSHIP (Paper - III)

(Business Practices)
(2013 Pattern) (Regular) (3473)

Time : 3 Hours]
[Max. Marks : 80
Instructions to the candidates:

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

Q1) Define the term 'Organisational Behaviour'. Explain its nature and importance.

Q2) Define the term 'personality'. What are the determinants of personality?[14]
OR
Describe entrepreneurial personality of Shri Dilip Narayan Boravake.

Q3) a) What are the benefits of formal and informal group? [7]
b) What is difference between team and Group. [7]

OR
a) Write a note on 'Managing resistance to change'.
b) What are the characteristics of motivation at work place?

Q4) Define the term 'conflict' Explain various types of conflict.
Q5) Write short notes on (any two) :
a) Causes of change.
b) Job Enrichment.
c) Creating high performance Team.
d) Types of motivation.

Q6) As a General Manager of Manufacturing company in china, how you will handle the situation of decrease in production due to disaster of corona virus.

# [5952]-3017 <br> T.Y. B.Com. BUSINESS ENTREPRENEURSHIP (Paper - III) <br> <br> (Business Practices) <br> <br> (Business Practices) <br> (2013 Pattern) (Regular) (3473) <br> (मराठी रूपांतर) 

वेळ : 3 तास] [ एकूण गुण : 80
सूचना:

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

प्रश्न 1) ‘संघटनात्मक वर्तन’ संकल्पनेची व्याख्या दया. त्याचे स्वरूप व महत्त्व स्पष्ट करा.
प्रश्न 2) ‘व्यक्तिमत्व’ संकल्पनेची व्याख्या दया. व्यक्तिमत्त्व ठरविणारे घटक कोणते ते सांगा.

श्री दिलीप नारायण बोरावके यांचे उदयोजकीय व्यक्तिमत्त्व वर्णन करा.
प्रश्न 3) अ) औपचारिक आणि अनौपचारिक समूहाचे लाभ कोणते ते सांगा.
ब) संघ आणि समूह यातीलफरक स्पष्ट करा.
किंवा
अ) 'बदलाच्या विरोधाचे व्यवस्थापन' यावर टीप लिहा.
ब) कार्यांगणातील संप्रेरणाची वैशिष्टये कोणती आहेत.
प्रश्न 4) ‘संघर्ष' संकल्पनेची व्याख्या दया. संघर्षाचे विविध प्रकार स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) :
अ) बदलाची कारणे.
ब) कार्य संपन्नता (Job Enrichment).
क) उच्च कार्य-प्रगती साध्य करणारा संघ निर्माण करणे.
ड) संप्रेरणाचे प्रकार.

प्रश्न 6) चीनमधील उत्पादन कंपनीमध्ये तुम्ही व्यवस्थापक म्हणुन आहात. कोरोना व्हायरसमुके झालेली ही आपत्ती, उत्पादनातील घट ही परिस्थिती आपण कशी हाताळणार?

1) All questions are compulsory.
2) Figures to the right indicate full marks.
Q1) Give the meaning \& Definition of Advertising. Explain in detail the factors affecting selection of Media.

## Q2) What is Buying Motive? Explain the relation between Advertising Appeals and Buying Motive. <br> [14]

> OR
What is Industrial Marketing? Explain in detail the purchasing practices of Industrial Customers.
Q3) a) Explain the types of E-Advertising. ..... [7]
b) Explain the steps in Branding Decisions. ..... [7]
OR
a) Explain the types of Marketing Research. ..... [7]
b) Explain the factors affecting transportation costs. ..... [7]

Q4) What is Marketing Research? Explain the Nature of Marketing Research in detail.

Q5) Write short notes on (Any Two):
a) Methods of Collecting Primary Data.
b) Techniques of Marketing Control.
c) Importance of Target Marketing.
d) Needs of Warehousing.

Q6) Define Marketing Control. Explain the scope and objectives of Marketing Control.

## (1) (-) (

Total No. of Questions : 6]

## PA-4128

[5952]-3018

# T.Y.B.Com. (Regular) <br> MARKETING MANAGEMENT - III (2013 Pattern) (Special Paper - III) (3483) 

## (मराठी रूपांतर)

वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
प्र.1) ‘जाहिरत’’ अर्थ आणि व्याख्या द्या. जाहिगात माध्यमांचे निवडीवर परिणाम करणारे घटक सविस्तर स्पष्ट करा.

प्र.2) 'खरेदी प्रेरणा' म्हणजे काय? जाहिगतातीतील आवाहने आणि खरेदी प्रेरणा यातील परस्परसंबंध स्पप्ट करा.[ किंवा
‘औद्योगिक विपणन’ म्हणजे काय? औद्योगिक ग्राहकांच्या खरेदीच्चा पद्धती सविस्तर स्पष्ट करा.
प्र.3) अ) ई-जाहिरातीचे प्रकार स्पष्ट करा.
ब) व्यापार चिन्हांकनाच्या निर्णयातील पायन्या स्पष्ट करा.
किंवा
अ) विपणन संशोधनाचे प्रकार स्पष्ट करा.
ब) वाहतूक खर्चावर परिणाम करणारे घटक स्पष्ट करा.
प्र.4) ‘विपणन संशोधन’ म्हणजे काय? विपणन संशोधनाचे स्वरूप सविस्तर स्पष्ट करा.
प्र.5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)
अ) प्राथमिक माहिती संकलनाच्या पद्धती
ब) विपणन नियंत्रणाची तंत्रे
क) लक्ष्य विपणनाचे महत्व
ड) गोदामांची गरज
प्र.6) विपणन नियंत्रणाची व्याख्या द्या. विपणन नियंत्रणाची व्यात्ती आणि उद्दीष्ट्ये स्पष्ट करा.

## (-) (-) (1)

# [5952]-3019 <br> T.Y. B.Com. (Regular) <br> INSURANCE TRANSPORTAND TOURISM (2013 Pattern) (Special Paper - III) (3513) 

## Time : 3 Hours]

[Max. Marks : 80

## Instructions to the candidates:

1) All questions are compulsory.
2) Figures to the right indicate full marks.
Q1) Define group tours? Explain the significance of advertisement publicity and marketing of group tours.

Q2) Enumerate in detail the function and working of PATA (Pacific Air Travel Association).

Enumerate the functions and working at TAAI (Travel Agent Association of India)
Q3) a) State the importance of whether conditions in tour planning. ..... [7]
b) State the importance of logistic management in business and industry.[7] ..... [7]
OR
a) State the current scenario of railway transport in India. ..... [7]
b) State the significance of passport for international tour ..... [7]
Q4) What do you mean by Tourism planning? Explain the planning procedure for International tour? ..... [14]
Q5) Answer the following questions. (Any Two)a) Explain the need of Behavioural aspects for tourism.[7]
b) State the significance of customer orientation for tourism. ..... [7]
c) State the facilities available to international tourist in Europe. ..... [7]
d) Write a note on Tourism in Singapore. ..... [7]
Q6) State and explain the facilities available to international tourist in Thailand.[10]
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Total No. of Questions : 6]
PA-4129

# [5952]-3019 <br> T.Y. B.Com. (Regular) <br> INSURANCE TRANSPORTAND TOURISM (2013 Pattern) (Special Paper - III) (3513) 

(मराठी रूपांतर)
वेळ: 3 तास]
[ एकूण गुण : 80
सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) समुहयात्रेची व्याख्या सांगुन समुहयात्रेचे जाहीरात, प्रसिद्धी आणि विपणन संदर्भातील महत्व स्पष्ट करा.

प्र.2) पॅलीफीक हवाई यात्रा असोशिएशनची (PATA) कार्ये आणि कामगीरी सविस्तर विशद करा.
किंवा

भारतीय प्रवास प्रतिनिधी मंडळाची (TAAI) कार्ये आणि कामगीरी विशद करा.
प्र.3) अ) यात्रा नियोजनामध्ये हवामानाची सद्य स्थितीचे महत्त्व सांगा. ..... [7]
ब) व्यावसाय आणि उद्योगातील (लॉजीस्टीक) व्यवस्थापनाचे महत्त्व सांगा. ..... [7]
किंवा

अ) भारतीय रेल्वे वाहतुकीची सद्य परिस्थिती सांगा. [7]
ब) आंतरराष्ट्रीय प्रवासासाठी (परदेशात जाण्यासाठी) पारपत्राचे (Passport) महत्त्व सांगा.
प्र.4) पर्यटन नियोजन म्हणजे काय? आंतरराष्ट्रीय यात्रे संदर्भातील (पददेशातील) नियोजन कार्यपद्धती सविस्तर स्पष्ट करा.

प्र.5) खालील प्रश्नांची उत्तरे दया. (कोणतेही दोन)
अ) पर्यटणासाठी वर्तवणुकीची गरज स्पष्ट करा.
ब) पर्यटण व्यावसायान ग्राहक अभिमुखतेचे महत्व सांगा.
क) युरोपमध्ये आंतरराष्ट्रीय पर्यटकांसाठी असलेल्या सुविधा स्प्पष्ट करा. [7]
ड) सिंगापुर मधिल पर्यटण यावर थोडक्यात टीप लिहा.
प्र.6) थायलंड येथे आंतरराष्ट्रीय पर्यटकांसाठी उपलन्ध असलेल्या सुविधा सांगुन स्पष्ट करा.


