

Total No. of Questions : 5]

SEAT No. :

PE-3456

[Total No. of Pages : 2

[6525]-201

S.Y.B.Com.

**AASI - 231 - IKS - T : ANCIENT ACCOUNTING SYSTEM
IN INDIA**

(2024 Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No.1 is compulsory.*
- 2) *Attempt any Three questions from Question No. 2 to 5.*

Q1) Fill in the Blanks :

[5]

- i) In the 'Mauryan Empire' _____ official served as the chief of the Revenue Department.
 - a) Samharta
 - b) Aksha patales
 - c) Sannidhata
- ii) The 'Parta System' was notably developed in the 19th century by _____.
 - a) Kautilya
 - b) Mr. Ghanshyam Das Birla
 - c) Luca Pacioli
- iii) The 'Amatya' was the _____ of Chhatrapati Shivaji Maharaj's Administration.
 - a) Chief Justice
 - b) Finance Minister
 - c) Commander of the Army.
- iv) _____ is often called as the 'Father of Accounting' for publishing the first full description of the double entry system.
 - a) Luca Pacioli
 - b) Kautilya
 - c) Marco Polo
- v) _____ script was predominantly used for administrative & business records in the Maratha empire until 1818.
 - a) Devanagari
 - b) Arabic
 - c) Modi

P.T.O.

- Q2)** What is 'Desi Nama' Accounting System? Explain the characteristics of Desi Nama Hang System. **[10]**
- Q3)** State the technical aspect in the Mestaks during the Peshwa period. **[10]**
- Q4)** What is 'Rojkird'? Explain the types of Rojkird. **[10]**
- Q5)** Define the term 'Taleband' Explain the process of preparing Taleband or Balance Sheet. **[10]**



Total No. of Questions : 5]

SEAT No. :

PE-3457

[Total No. of Pages : 4

[6525]-202

S.Y. B.Com

**ABSI236IKS-T : ANCIENT BANKING SYSTEM IN INDIA
(2024 Credit Pattern) (Semester - III)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 and Question No.5 are Compulsory.
- 2) Solve any Two Questions from Question No. 2 to Question No. 4.
- 3) Figures to the right side indicate full Marks.

Q1) Fill in the Blanks.

[5]

- i) During the Vedic period, _____ acted as unofficial financial institutions.
 - a) Shroffs
 - b) Temples
 - c) Srenis (Guilds)
 - d) Merchants
- ii) The early economic system was primarily based on _____ before the use of coins.
 - a) Digital Payments
 - b) Credit Cards
 - c) Barter System
 - d) Online Banking
- iii) Temples in ancient India served as _____ of wealth.
 - a) Borrowers
 - b) Custodians
 - c) Producers
 - d) Distributors
- iv) _____ handled deposits and foreign exchange transactions in ancient India.
 - a) Priests
 - b) Farmers
 - c) Moneylenders (Shroffs)
 - d) Guild leaders
- v) The _____ was an early form of money transfer used in ancient India.
 - a) Cheque
 - b) Hundi
 - c) Bill of Exchange
 - d) Draft

P.T.O.

Q2) Explain the role of "Srenis" and temples in the financial system during the Vedic period. **[10]**

Q3) Discuss the economic and social role of temples in the indigenous banking system. **[10]**

Q4) Explain the working and importance of the Hundi system in traditional Indian finance. **[10]**

Q5) Write short notes (Any 2) : **[10]**

- a) Hundi System
- b) Temples as Lenders
- c) Benefits of Akshaya Patra
- d) Types of Ancient Coins



- प्रश्न 2)** वैदिक काळातील आर्थिक व्यवस्थेत “श्रेणी” आणि मंदिरांची भूमिका स्पष्ट करा. [10]
- प्रश्न 3)** स्वदेशी बँकिंग प्रणालीतील मंदिरांची आर्थिक आणि सामाजिक भूमिका स्पष्ट करा. [10]
- प्रश्न 4)** पारंपरिक भारतीय वित्तीय व्यवस्थेमध्ये हुंडी प्रणालीचे कार्य आणि महत्त्व स्पष्ट करा. [10]
- प्रश्न 5)** टिपा लिहा (कोणत्याही 2) [10]
- अ) हुंडी पद्धती
 - ब) कर्ज देणारी संस्था म्हणून मंदिरे
 - क) अक्षय पात्रचे फायदे
 - ड) प्राचीन नाण्यांचे प्रकार



Total No. of Questions : 4]

SEAT No. :

PE-3458

[Total No. of Pages : 2

[6525]-203

S.Y. B.Com.

**AMSI238IKS - T : ANCIENT AND MODERN STATISTICS
IN INDIA**

(NEP 2020) (2024 Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Use of any type of calculator is not allowed.*
- 3) *Figures to the right indicate full marks.*

Q1) Attempt **any five** of the following multiple-choice questions by selecting correct option from the given options. **[5]**

- a) The Katapayadi system of numeration assigns numbers to:
 - i) Planetary positions
 - ii) Letters of the alphabet
 - iii) Names of sages
 - iv) Sacred symbols
- b) The earliest reference to the concept of infinity (ananta) and very large numbers is found in:
 - i) Arthashastra
 - ii) Manusmriti
 - iii) Rigveda
 - iv) Lilavati
- c) Which statistical institution was established under the leadership of P. C. Mahalanobis and became a major centre of research in statistics in India?
 - i) National Statistical Office
 - ii) Indian Statistical Institute (ISI)
 - iii) IASRI
 - iv) Central Statistical Organisation
- d) Which organisation is responsible for conducting large-scale statistical surveys such as consumer expenditure, employment, and social statistics?
 - i) Central Statistical Organisation
 - ii) Perspective Planning Division
 - iii) National Sample Survey (NSS)
 - iv) Reserve Bank of India
- e) Which Vedic method allows multiplication of any two numbers by breaking them into parts and multiplying crosswise?
 - i) Criss-Cross system
 - ii) Digit-sum method
 - iii) Base method
 - iv) Magic squares

P.T.O.

- f) Using the base method for squaring, which base would be most convenient for squaring 98?
- i) Base 50
 - ii) Base 10
 - iii) Base 500
 - iv) Base 100
- g) Which of the following is true about magic squares?
- i) All diagonal sums must be zero
 - ii) Every row, column, and diagonal has the same sum
 - iii) Only odd-number squares can be magic squares
 - iv) They are used only for multiplication.

Q2) Solve **any two** of the following.

- a) Describe the Aryabhatan system of numeration. [5]
- b) Write a note on the development of Statistics in ancient India. [5]
- c) Write a note on the Indian Agricultural Statistics Research Institute (IASRI). [5]

Q3) Solve **any two** of the following.

- a) Using the base method of multiplication, multiply 97×94 and show every step clearly. [5]
- b) Explain the Criss-Cross system of multiplication. Illustrate the method by multiplying any two 2-digit numbers of your choice. [5]
- c) Using the digit-sum method, verify whether the multiplication $384 \times 27 = 10368$ is correct. Show all steps. [5]

Q4) Answer **any one** of the following.

- a) i) Discuss the contribution of P.C. Mahalanobis to the growth of statistical institutions and planning in India. [5]
- ii) Construct a 3×3 magic square where the sum of every row, column, and diagonal is the same. Show the final magic constant. [5]
- b) i) Explain the role and functions of the Central Statistical Organisation(CSO). [5]
- ii) Find the cube root of 17576 using the Vedic method. Explain how the last-digit rule helps in finding the answer quickly. [5]



Total No. of Questions : 5]

SEAT No. :

PE-3459

[Total No. of Pages : 4

[6525]-204

S.Y. B.Com.

BUSINESS PRACTICES & COOPERATION

BPAI-235 IKS-T : Business Practices in Ancient India

(2024 Credit Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Attempt any Three Questions from Q. No. 2 to Q. No. 5.
- 3) Figures to the right side indicate full marks.

Q1) Fill in the Blanks :

[5]

- i) Kautilya opposed _____.
 - a) Supervision
 - b) Regulation
 - c) Speculation
 - d) Planning
- ii) Sarvodaya means _____.
 - a) All-Round Welfare
 - b) Class Welfare
 - c) Elite Welfare
 - d) Urban Welfare
- iii) 'Karma Yoga' as mentioned in the Bhagavad Gita emphasizes _____.
 - a) Selfish Action
 - b) Un-selfish Action
 - c) Material Enjoyment
 - d) Business Expansion
- iv) The 'Hundi System' in traditional business practices was mainly related to _____.
 - a) Water Management
 - b) Religious Ceremonies
 - c) Agricultural Production
 - d) Trade and Financial Transactions

P.T.O.

- v) Ayurveda and Yoga provide entrepreneurship opportunities mainly in _____.
- a) Heavy Machinery
 - b) Textile Manufacturing
 - c) Traditional Health and Wellness Sector
 - d) Information Technology

Q2) Explain the thoughts of Mahatma Gandhi on business practices in ancient India. **[10]**

Q3) Explain in detail the traditional business practices in ancient India. **[10]**

Q4) Explain in detail the Indigenous Business Practices in India. **[10]**

Q5) Write Short Notes (Any 2 out of 3) : **[10]**

- a) Wealth with Responsibility (Artha with Dharma)
- b) Dharma (Righteous Duty)
- c) Economic potential of Agro-based village industries



Total No. of Questions : 5]

PE-3459

[6525]-204

S.Y. B.Com.

BUSINESS PRACTICES & COOPERATION

BPAI-235 IKS-T : Business Practices in Ancient India

(2024 Credit Pattern) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) प्रश्न क्र. 1 सोडविणे अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) रिकाम्या जागी अचूक पर्याय लिहा :

[5]

- i) कौटिल्यांनी ला विरोध केला.
अ) देखरेख ब) नियंत्रण
क) सट्टेबाजी ड) नियोजन
- ii) 'सर्वोदय'चा अर्थ होय.
अ) सर्वांचे कल्याण ब) वर्गकल्याण
क) उच्चवर्गीय कल्याण ड) शहरी कल्याण
- iii) भगवद्गीतेत सांगितल्याप्रमाणे 'कर्मयोग' वर भर देतो.
अ) स्वार्थी कृती ब) निःस्वार्थी कृती
क) भौतिक सुख ड) व्यवसाय विस्तार
- iv) पारंपरिक व्यवसायातील 'हुंडी प्रणाली' ही प्रामुख्याने कार्याशी संबंधित होती.
अ) पाणी व्यवस्थापन ब) धार्मिक समारंभ
क) कृषी उत्पादन ड) व्यापार आणि आर्थिक व्यवहार

v) आयुर्वेद आणि योग प्रामुख्याने मध्ये उद्योजकतेच्या संधी प्रदान करतात.

- अ) अवजड यंत्रसामग्री
- ब) वस्त्रोद्योग उत्पादन
- क) पारंपारिक आरोग्य आणि कल्याण क्षेत्र
- ड) माहिती तंत्रज्ञान

प्रश्न 2) प्राचीन भारतातील व्यवसाय पद्धतीमध्ये महात्मा गांधी यांची विचारधारणा स्पष्ट करा. [10]

प्रश्न 3) प्राचीन भारतातील पारंपारिक व्यवसाय पद्धती सविस्तर स्पष्ट करा. [10]

प्रश्न 4) भारतातील स्वदेशी व्यवसाय पद्धती सविस्तर स्पष्ट करा. [10]

प्रश्न 4) टिपा लिहा (कोणत्याही दोन) : [10]

- अ) जबाबदारीसह संपत्ती (धर्मासह अर्थ)
- ब) धर्म (धार्मिक कर्तव्य)
- क) कृषी-आधारित ग्रामीण उद्योगांची आर्थिक क्षमता



Total No. of Questions :5]

SEAT No. :

PE3460

[Total No. of Pages : 2

[6525]-205

S.Y.B.Com.

**CSAI232IKS-T: COSTING SYSTEM IN ANCIENT INDIA
(2024 Credit Pattern) (NEP) (Semester-III)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 & 5 are compulsory.
- 2) Attempt any Two Questions from Question No. 2 to 4.

Q1) Multiple choice questions (Any 5):

[5]

- a) In Vedic text, the term Bhrutya refers to _____.
 - i) Manager
 - ii) Labour
 - iii) Accountant
 - iv) Merchant
- b) The Deshi Nama accounting system is also known as the _____ Paddhati.
 - i) Vedic
 - ii) Modern
 - iii) Traditional
 - iv) Vahi-khata
- c) The Parta System of Accounting is popularly associated with the _____ community.
 - i) Marathi
 - ii) Gujarati
 - iii) Marwari
 - iv) Bengali
- d) Evidence of Double Entry Bookkeeping in India emerged strongly during the _____ period.
 - i) Colonial
 - ii) Maurya
 - iii) Dutch
 - iv) Gupta
- e) The Indian accounting system experienced modernization and formal reforms after the year _____.
 - i) 1878
 - ii) 1950
 - iii) 1978
 - iv) 1879
- f) The Indian accounting practices during Chanakya's period mainly focused on the classification of _____ and expenditure.
 - i) Payments
 - ii) Receipts
 - iii) Assets
 - iv) Debt and Liabilities

P.T.O.

Q2) Describe the key features of the accounting system prevalent during Kautilya's/ Chanakya's period. **[10]**

Q3) State the key ideas of cost and management accounting in Shukra Neeti **[10]**

Q4) Define the Bhrutya Concept and explain its Types in detail. **[10]**

Q5) Write Short Notes (Any 2): **[10]**

- a) Classification of Receipts.
- b) Features of Deshi Nama Accounting System.
- c) Shukra Neeti's Remuneration System.
- d) Qualities of Bhrutya.



Total No. of Questions : 5]

SEAT No. :

PE3461

[Total No. of Pages : 4

[6525]-206

S.Y. B.Com.

**IEVBM233IKS-T : INDIAN ETHICAL AND VALUE BASED
MANAGEMENT
(NEP 2024 Credit Pattern) (Semester - III)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question no.1 is Compulsory.*
- 2) Solve any 3 questions from Question no.2 to Question no.5.*
- 3) Figures to the right side indicate full marks.*

Q1) Choose the most suitable answer from the following (any five) **[5]**

- a) Arthashastra provides lessons on _____.
 - i) Politics and Administration
 - ii) Spirituality
 - iii) Music
- b) Bhagavad Gita was part of the epic _____.
 - i) Mahabharata
 - ii) Ramayana
 - iii) Vedas
- c) Transformational Leadership in Indian Ethos emphasizes _____.
 - i) Service and Selflessness
 - ii) Power and Control
 - iii) Profit
- d) Shivaji's Judicial System was known for _____.
 - i) Fair Justice
 - ii) Cruelty
 - iii) Delay
- e) The Buddhist Philosophy advocates the path of _____.
 - i) Middle Way
 - ii) Extreme Asceticism
 - iii) Materialism
- f) Bhagavad Gita teaches that leadership arises from _____.
 - i) Self-Control and Duty
 - ii) Wealth
 - iii) Fear

P.T.O.

Q2) Explain the lessons from Indian Mythology about Crisis Management and Transformational Leadership. **[10]**

Q3) Describe how Indian knowledge systems can contribute to business excellence and innovation. **[10]**

Q4) Evaluate Shivaji Maharaj's diplomatic strategies and relations with Portuguese and Dutch **[10]**

Q5) Write detailed note (any two) **[10]**

- a) Bhagwat Gita's guiding principles for Modern management.
- b) Chhatrapati Shivaji Maharaja's Ashtapradhan Mandal
- c) Ethical principles in Arthashastra



Total No. of Questions : 5]

PE3461

[6525]-206

S.Y. B.Com.

**IEVBM233IKS-T : INDIAN ETHICAL AND VALUE BASED
MANAGEMENT**

(NEP 2024 Credit Pattern) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास/

/एकूण गुण : 35

- सूचना :-
- 1) प्र. क्र. 1 अनिवार्य आहे.
 - 2) प्र. क्र. 2 ते प्र. क्र. 5 पैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

प्र.1) पुढीलपैकी कोणतेही पाच प्रश्न निवडून योग्य पर्याय निवडा.

[5]

- अ) 'अर्थशास्त्र' हे ग्रंथ मुख्यतः याविषयी धडे देतात.
 - i) राजकारण आणि प्रशासन
 - ii) धार्मिक अध्यात्म
 - iii) संगीत
- ब) 'भगवद्गीता' हा ग्रंथ या महाकाव्याचा भाग आहे.
 - i) महाभारत
 - ii) रामायण
 - iii) वेद
- क) भारतीय तत्त्वज्ञानानुसार 'रूपांतरकारी नेतृत्व' (Transformation Leadership) याचा भर यावर असतो.
 - i) सेवा आणि निःस्वार्थता
 - ii) सत्ता आणि नियंत्रण
 - iii) नफा
- ड) शिवाजी महाराजांची न्यायव्यवस्था यासाठी प्रसिद्ध होती.
 - i) न्यायप्रियता
 - ii) क्रूरता
 - iii) विलंब
- इ) बौद्ध तत्त्वज्ञानात हा मार्ग योग्य जीवनाचा मार्ग मानला आहे.
 - i) मध्यम मार्ग
 - ii) अति संयम
 - iii) भौतिकवाद
- फ) 'भगवद्गीते' नुसार नेतृत्व हे यावरून निर्माण होते.
 - i) आत्मसंयम आणि कर्तव्यभावना
 - ii) संपत्ती
 - iii) भीती

प्र.2) भारतीय पुराणकथांमधून मिळणाऱ्या संकट व्यवस्थापन आणि रूपांतरकारी नेतृत्व यावरील धड्यांचे स्पष्टीकरण करा. [10]

प्र.3) भारतीय ज्ञान प्रणाली व्यवसाय उत्कृष्टता आणि नवकल्पना (Innovation) यामध्ये कशी योगदान करते, याचे वर्णन करा. [10]

प्र.4) शिवाजी महाराजांच्या पोर्तुगीज आणि डचांबरोबरच्या राजनैतिक धोरणांचे आणि संबंधाचे मूल्यमापन करा. [10]

प्र.5) खालील विषयावर सविस्तर टिप लिहा. (कोणत्याही दोन) [10]

- अ) आधुनिक व्यवस्थापनासाठी भगवत् गीतेतील मार्गदर्शक तत्वे
- ब) छत्रपती शिवाजी महाराजांचे अष्टप्रधान मंडळ
- क) अर्थशास्त्रातील नैतिक तत्वे



Total No. of Questions : 5]

SEAT No. :

PE3462

[Total No. of Pages : 4

[6525]-207

S.Y. B.Com.

BUSINESS LAW

**JSAl237IKS-T : Ancient Indian Legal System
(2024 Credit Pattern) (NEP - 2020) (Semester - III)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 is Compulsory.*
- 2) *Attempt any three Questions from Question No. 2 to 5.*

Q1) Fill in the blanks

[5]

- a) The _____ by Kautilya is a significant legal and political treatise.
 - i) Hindu
 - ii) British
 - iii) Arthashastra
 - iv) Dharma
- b) After independence, Hindu Law was codified through various acts such as the Hindu Marriage Act, 1955 and the Hindu Succession Act, _____.
 - i) 1956
 - ii) 1955
 - iii) 1954
 - iv) 1965
- c) The law of _____ determined ownership, heritance and transfer of land and property.
 - i) King
 - ii) Property
 - iii) Dharma
 - iv) Ministers
- d) The person who assisted the parties in presenting their case was called a _____.
 - i) Karta
 - ii) King
 - iii) Lawyer
 - iv) Accountant
- e) The idea of the king as the supreme authority in law is similar to the modern concept of the _____.
 - i) Judiciary
 - ii) Dharma
 - iii) Vedas
 - iv) Smirit

P.T.O.

Q2) Explain the role of Smritikaras in the development of the ancient Indian Legal system . **[10]**

Q3) Discuss the sources of Law in Ancient India. **[10]**

Q4) Explain the types of courts in Judicial system in Ancient India. **[10]**

Q5) Explain the influence of the ancient Indian legal system on modern Indian legal Principles. **[10]**



Total No. of Questions : 5]

PE3462

[6525]-207

S.Y. B.Com.

BUSINESS LAW

JSAl237IKS-T : Ancient Indian Legal System
(2024 Credit Pattern) (NEP - 2020) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास/

/एकूण गुण : 35

- सूचना :- 1) प्र. क्र. 1 अनिवार्य आहे.
2) प्र. क्र. 2 ते प्र. क्र. 5 पैकी कोणतेही तीन प्रश्न सोडवा.

प्र.1) रिकाम्या जागा भरा.

[5]

- अ) कौटिल्य यांनी लिहिलेला हा एक महत्वाचा कायदेशीर आणि राजकीय ग्रंथ आहे.
- i) हिंदू ii) ब्रिटीश
iii) अर्थशास्त्र iv) धर्म
- ब) स्वातंत्र्यानंतर, हिंदू कायदा विविध अधिनियमांद्वारे संहिताबद्ध करण्यात आला, जसे की हिंदू विवाह अधिनियम, 1955 आणि हिंदू वारसा अधिनियम, ...
- i) 1956 ii) 1955
iii) 1954 iv) 1965
- क) च्या कायद्याने जमीन आणि मालमत्तेच्या मालकी, वारसा आणि हस्तांतरण निश्चित केले.
- i) राजा ii) मालमत्ता
iii) धर्म iv) मंत्री
- ड) पक्षकारांना त्यांचा खटला मांडण्यास मदत करणाऱ्या व्यक्तीस म्हणत असत.
- i) कर्ता ii) राजा
iii) वकील iv) लेखापाल
- इ) कायद्यात राजाला सर्वोच्च प्राधिकरण मानण्याची कल्पना ही आधुनिक काळातील संकल्पनेशी साधर्म्य दर्शवते.
- i) न्यायपालिका ii) धर्म
iii) वेद iv) स्मृती

प्र.2) प्राचीन भारतीय कायदा प्रणालीच्या विकासात स्मृतिकारांचा भूमिका स्पष्ट करा. [10]

प्र.3) प्राचीन भारतातील कायद्याचे स्रोत यावर चर्चा करा. [10]

प्र.4) प्राचीन भारतातील न्यायव्यवस्थेमधील न्यायालयांच्या प्रकारांचे स्पष्टीकरण द्या. [10]

प्र.5) प्राचीन भारतीय कायदा प्रणालीचा आधुनिक भारतीय कायद्याच्या तत्वांवर होणाऱ्या प्रभावाचे स्पष्टीकरण द्या. [10]



Total No. of Questions : 4]

SEAT No. :

PE-5614

[Total No. of Pages : 4

[6525]-208

S.Y. B.Com.

**MP AI 234 IKS-T : MARKETING PRACTICES IN ANCIENT INDIA
(2024 Credit Pattern) (NEP 2020) (Semester - III)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Solve any two questions from question no. 2 to 4.

Q1) Fill in the blanks: (Any 5)

[5]

- i) The exchange system fulfilled the basic _____
 - a) Fashion
 - b) Luxury
 - c) Needs
- ii) The pattern of demand in ancient India was based on local _____
 - a) On religious relations
 - b) On regional resources
 - c) On agriculture
- iii) Agriculture led to the growth of _____ centers.
 - a) Urban
 - b) Mountainous
 - c) Forest
- iv) Traders use _____ routes.
 - a) Land and river
 - b) Hawaii
 - c) Tunnel
- v) In rural marketing in ancient India, goods were transported by _____
 - a) Truck
 - b) Bullock cart
 - c) Railway
- vi) Trade spread _____
 - a) Poverty
 - b) Pollution
 - c) Culture and knowledge

P.T.O.

Q2) Explain the concept of trade in ancient India and describe the goods traded in ancient India. **[15]**

Q3) Explain in details the needs, wants and demands of ancient India. **[15]**

Q4) Write short Notes. (Any 3) **[15]**

- a) Development of Vedic Trade
- b) Rural market system in ancient India
- c) Trade and cultural exchange
- d) Nature of rural marketing in ancient India



Total No. of Questions : 4]

PE-5614

[6525]-208

S.Y. B.Com.

MP AI 234 IKS-T : MARKETING PRACTICES IN ANCIENT INDIA

(2024 Credit Pattern) (NEP 2020) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

सूचना : 1) प्रश्न क्रमांक 1 अनिवार्य आहेत.

2) प्रश्न क्रमांक. 2 ते 4 पैकी कोणतेही दोन प्रश्न सोडवा.

प्रश्न 1) योग्य पर्याय निवडून रिकाम्या जागा भरा (कोणत्याही पाच) [5]

i) विनिमय पद्धत मूलभूत पूर्ण करत असे.

अ) फॅशन

ब) चैनी

क) गरजा

ii) प्राचीन भातात मागणीचे स्वरूप स्थानिक दृष्ट्या आधारित होते.

अ) धार्मिक संबंधांवर

ब) प्रादेशिक संसाधनांवर

क) शेतीवर

iii) कृषीमुळे केंद्रे वाढली.

अ) शहरी

ब) डोंगराळ

क) वन

iv) व्यापारी मार्ग वापरत.

अ) स्थल व नदी

ब) हवाई

क) बोगदा

v) प्राचीन भारतातील ग्रामीण विपणनात वस्तूंची वाहतूक केली जात.

अ) ट्रक

ब) बैलगाडी

क) रेल्वे

vi) व्यापारामुळे पसरले.

अ) गरिबी

ब) प्रदूषण

क) संस्कृती व ज्ञान

प्रश्न 2) प्राचीन भारतातील व्यापार ही संकल्पना स्पष्ट करून प्राचीन भारतात व्यापार केलेल्या वस्तूंचे वर्णन करा. [15]

प्रश्न 3) प्राचीन भारतातील गरजा, इच्छा आणि मागण्या सविस्तर स्पष्ट करा. [15]

प्रश्न 4) टिपा लिहा (कोणतेही तीन) [15]

- अ) वैदिक व्यापार विकास
- ब) प्राचीन भारतातील ग्रामीण बाजार प्रणाली
- क) व्यापार आणि सांस्कृतिक देवाणघेवाण
- ड) प्राचीन भारतातील ग्रामीण विपणनोच्च स्वरूप



Total No. of Questions : 6]

SEAT No. :

PE3463

[Total No. of Pages : 4

[6525]-209

S.Y. B.Com.

ME 241 - T : MACRO ECONOMICS
(2024 Credit Pattern) (NEP 2020) (Semester - III)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 & 6 are compulsory.
- 2) Solve any three questions from Q.No. 2 to 5.
- 3) Figures to the right indicate full marks.

Q1) Fill in the blanks. (Any 6)

[6]

- a) The word Economics is derived from the Greek word _____.
 - i) Mikros
 - ii) Macros
 - iii) Oikonomia
 - iv) Economy
- b) A _____ is the most dangerous phase of the Business cycle.
 - i) Prosperity
 - ii) Recession
 - iii) Depression
 - iv) Recovery
- c) National Income is a _____ concept.
 - i) Stock
 - ii) Supply
 - iii) Flow
 - iv) Medium
- d) _____ are a function of income.
 - i) Saving
 - ii) Investment
 - iii) Cost
 - iv) Price
- e) There are two approaches to studying economics were _____.
 - i) Micro & Macro Economics
 - ii) Industrial & International Economics
 - iii) Macro & Basic Economics
 - iv) Private & Public Economics
- f) The Nature of the Business cycle is _____.
 - i) Contradictory
 - ii) Cyclical
 - iii) Horizontal
 - iv) Neutral
- g) In India _____ is responsible to calculate National Income.
 - i) NITI Ayog
 - ii) Planning Commission
 - iii) NABARD
 - iv) Central Statistical Organization

P.T.O.

Q2) Explain the role of Macro - Economists. [18]

Q3) What is National Income? Explain the Importance of National Income. [18]

Q4) Explain the factors that influencing the propensity to consume. [18]

Q5) What is Business Cycle? Explain the characteristics of Business Cycle. [18]

Q6) Write short notes (any 2). [10]

- a) Induced Investment
- b) Gross National product
- c) Macro Economics
- d) Phases of trade cycle.



Total No. of Questions : 6]

PE3463

[6525]-209

S.Y. B.Com.

ME 241 - T : MACRO ECONOMICS

(2024 Credit Pattern) (NEP 2020) (Semester - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्रमांक 1 आणि प्रश्न क्रमांक 6 सोडविणे अनिवार्य आहेत.
 - 2) प्रश्न क्रमांक 2 ते प्रश्न क्रमांक 5 मधील कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागी योग्य पर्याय निवडा. (कोणतेही सहा)

[6]

- अ) Economics या शब्दाची व्युत्पत्ती या ग्रीक शब्दापासून झाली आहे.
- | | |
|----------------|-------------|
| i) Mikros | ii) Macros |
| iii) Oikonomia | iv) Economy |
- ब) व्यापार चक्राच्या अवस्थांमध्ये ही अवस्था सर्वात धोकादायक असते.
- | | |
|-----------|-----------------|
| i) तेजी | ii) घसरण |
| iii) मंदी | iv) पुनरुज्जीवन |
- क) राष्ट्रीय उत्पन्न ही संकल्पना आहे.
- | | |
|-------------|------------|
| i) साठा | ii) पुरवठा |
| iii) प्रवाह | iv) माध्यम |
- ड) हे उत्पन्नाचे फलन आहे.
- | | |
|-----------|--------------|
| i) बचत | ii) गुंतवणुक |
| iii) खर्च | iv) किंमत |
- इ) अर्थशास्त्राचा अभ्यास करण्याच्या या दोन अभ्यास पध्दती आहेत.
- | | |
|---------------------------------|--|
| i) सूक्ष्म व स्थूल अर्थशास्त्र | ii) औद्योगिक व आंतरराष्ट्रीय अर्थशास्त्र |
| iii) समग्र व मूलभूत अर्थशास्त्र | iv) खाजगी व सार्वजनिक अर्थशास्त्र |
- फ) व्यापार चक्राचे स्वरूप हे स्वरूपाचे असते.
- | | |
|---------------------|------------|
| i) विरोधाभासी | ii) चक्रीय |
| iii) क्षितिज समांतर | iv) तटस्थ |
- य) भारतात राष्ट्रीय उत्पन्न मापनाची जबाबदारी यांच्याकडे आहे.
- | | |
|--------------|---------------------------------|
| i) निती आयोग | ii) नियोजन आयोग |
| iii) नाबार्ड | iv) केंद्रीय सांख्यिकी संकल्पना |

प्र.2) समग्र अर्थशास्त्रज्ञांची भूमिका सविस्तर विशद करा. [18]

प्र.3) राष्ट्रीय उत्पन्न म्हणजे काय? राष्ट्रीय उत्पन्नाचे महत्त्व स्पष्ट करा. [18]

प्र.4) उपभोग प्रवृत्तीवर प्रभाव टाकणारे घटक स्पष्ट करा. [18]

प्र.5) व्यापार चक्र म्हणजे काय? व्यापार चक्राची वैशिष्ट्ये विशद करा. [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) प्रेरित गुंतवणूक
- ब) स्थूल राष्ट्रीय उत्पादन
- क) समग्र अर्थशास्त्र
- ड) व्यापार चक्राच्या अवस्था



Total No. of Questions : 6]

SEAT No. :

PE3464

[Total No. of Pages : 5

[6525]-210

S.Y. B.Com.

CA 201 - T : CORPORATE ACCOUNTING - I
(2024 Credit Pattern) (Semester - III)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No. 1 and 6 are compulsory.*
- 2) *Attempt any three questions from Q.2 to 5*
- 3) *Use of Simple Calculator is allowed.*
- 4) *Figures to the right indicate full marks.*

Q1) Fill in the Blanks with the appropriate term from the given options. **[6]**

- a) The Profit earned by the company from the date of purchase of a running business to the date of incorporation is termed as _____.
(Profit Prior to Incorporation, Profit Post incorporation, Revenue Profit)
- b) Internal reconstruction is typically used when a company has _____.
(Excess Working Capital, Fictitious Assets and Accumulated losses, Excess Surplus)
- c) Section _____ of Companies Act, 2013 provides for preparation of Company Final Accounts.
(124, 129, 145)
- d) The _____ is an official who helps the court in the completion of the winding up proceedings.
(Liquidator, Accountant, Director)
- e) _____ is a legal procedure by which the corporate life of a company is brought to an end.
(Liquidation, Internal Reconstruction, Capital Reduction)
- f) Staff Welfare Expenses are recorded under _____.
(Employees Benefits Expenses, Other Expenses, Finance Cost)

P.T.O.

Q2) OM Ltd. was incorporated on 31st July 2024 to acquire a running business from 1st April 2024. The following is the Profit & Loss Account for the year ended 31.03.2025. **[18]**

In the books of OM Ltd

Profit and Loss Account

For the year ended 31st March 2025

Dr.		Cr.	
Particulars	Amount (₹)	Particulars	Amount (₹)
To Salary	72,000	By Gross Profit	5,40,000
To Bad debts	9,000	By Bad debts	
To Debenture Interest	15,000	Recovered	12,000
To Directors Fees	14,400		
To Audit Fees	18,600		
To Discount allowed	10,800		
To Depreciation	81,000		
To General Expenses	14,400		
To Publicity charges	72,000		
To Printing & Stationery	28,800		
To Commission to Salesman	36,000		
To Preliminary Expenses	10,000		
To Net Profit	1,70,000		
	5,52,000		5,52,000

Additional Information:

- a) The Annual Sales amounted to Rs. 18,00,000/- out of which sales up to 31st July 2024 were Rs. 6,00,000/-.
- b) Bad debts of Rs. 3,000/- were related to sales effected after incorporation.
- c) Recovery of bad debts was related with the accounting year 2023-24.

You are required to prepare statement showing Profit Prior to & Post Incorporation.

Q3) The following is the Balance Sheet of Lucky Co. Ltd as on 31st March 2025.[18]

Balance Sheet

As on 31st March 2025

Liabilities	Amt (₹)	Assets	Amt (₹)
<u>Shareholders Fund</u>		<u>Non-current Assets</u>	
Share Capital		Freehold Property	23,75,000
27,500 Equity shares of	27,50,000	Plant and machinery	8,00,000
Rs.100 each.		Goodwill	3,00,000
15,000, 7% Cumulative		<u>Current Assets</u>	-
Preference shares of		Stock	3,50,000
Rs. 100 each	15,00,000	Debtors	2,25,000
Reserve & Surplus		Other Non -	
Share Premium	4,00,000	Current Assets	-
		Preliminary Expenses	2,50,000
<u>Current Liabilities</u>		Profit & Loss	7,50,000
Sundry Creditors	4,00,000		
	50,50,000		50,50,000

The following scheme of reconstruction was approved and duly sanctioned.

- a) 7% Cumulative Preference shares to be reduced to Rs. 80 per share.
- b) Equity shares to be reduced to Rs. 50 per share.
- c) Write off all intangible assets, fictitious amounts and share premium account.
- d) Freehold property to be written down by Rs.5,25,000.

Give necessary journal entries to record the above transactions in the books of Lucky Co. Ltd. Also prepare a Revised Balance sheet after the scheme of reconstruction as on 31st March 2025.

Q4) Gauri Company Ltd., was registered with an authorized capital of Rs. 20,00,000/- divided into 20,000 Equity Shares of Rs.100 each. The Trial Balance of the Company as on 31st March 2025 was as follows. **[18]**

Trial Balance
As on 31st March 2025

Particulars	Debit (₹)	Particulars	Credit (₹)
Motor car	3,70,000	Sales	10,50,000
Sundry Debtors	96,000	Profit & Loss A/c (1.04.2024)	2,32,000
Salaries	1,50,000	Sundry Creditors	1,68,000
Bank Interest	4,000	Debentures	1,50,000
Travelling Expenses	40,000	Share Capital (10,000 shares of Rs.100 each)	10,00,000
Machinery	8,00,000		
Building	5,00,000		
Discount allowed	15,000		
Wages	80,000		
Opening stock	70,000		
Purchases	3,00,000		
Carriage outward	20,000		
Cash in hand	10,000		
Printing & stationery	20,000		
Repairs	15,000		
Directors Fees	25,000		
Audit Fees	5,000		
General Expenses	80,000		
	26,00,000		26,00,000

Additional Information:

- Stock on 31st March 2025 is Rs.60,000/-
- Provide Rs. 4,300/- for R.D.D on Debtors.
- Depreciate Machinery by 10% and Building by 5%.
- Outstanding wages Rs. 10,000/-
- Directors declared final dividend at 5% on paid up capital.

You are required to prepare Balance Sheet and Statement of Profit & Loss for the year ended 31st March 2025 as per Companies Act 2013 (Schedule III). Also prepare necessary notes to accounts.

- Q5)** Vivek Ltd., Pune went into voluntary liquidation as on 31st March 2025, when its Balance Sheet was as under. **[18]**

Balance Sheet
As on 31st March 2025

Liabilities	Amount (₹)	Assets	Amount (₹)
Share Capital		<u>Non-Current Assets</u>	
4,000 5% Pref. Shares of Rs. 100 each fully paid	4,00,000	Plant & Machinery	5,60,000
5,000 Equity Shares of Rs.100 each	5,00,000	<u>Other Non- Current Assets</u>	
<u>Non-Current Liabilities</u>		Profit & Loss A/c	46,000
6 % Debenture (having floating charge on all assets)	1,00,000	<u>Current Assets</u>	
<u>Current Liabilities</u>		Stock	2,60,000
Creditors	2,10,000	Debtors	2,40,000
		Cash at bank	1,04,000
	12,10,000		12,10,000

Additional Information

- The Liquidator realized the assets as follows.
Plant and Machinery - 4,00,000/- ; Stock - 1,60,000/-; Debtors - 2,00,000/-
 - The expenses on liquidation amounted to Rs. 7,800/-
 - The liquidator's remuneration was fixed at 2% on assets realized and 2% on amount distributed to unsecured creditors.
 - Sundry creditors include preferential creditors amounted to Rs. 10,000/-
 - The preference dividend was paid up to 31st March 2023.
 - Liquidators made all payments on 1st Oct. 2025
- Prepare liquidators final statement of account.

- Q6)** Write Short Notes (Any Two) **[10]**

- Profit Prior to and Post incorporation
- Steps for Reconstruction Scheme
- Types of Financial Statements
- Modes of Liquidation

x x x

Total No. of Questions : 5]

SEAT No. :

PE-3909

[Total No. of Pages : 4

[6525]-211

S.Y. B.Com.

CPL 208 T : CONSUMER PROTECTION LAW - I

(2024 Credit Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Attempt any 3 questions from question No. 2 to 5.
- 3) Figures to the right indicate full marks.

Q1) Fill in the blanks (Any 5) :

[5]

- i) The objective of consumerism is _____
 - a) To increase profit
 - b) To exploit consumers
 - c) To protect the interests of consumers
 - d) To increase the price of the product
- ii) In the Consumer Protection Act, 2019. Sections 37 to 44 contains provisions regarding _____
 - a) Rights of consumers
 - b) Procedure for mediation
 - c) E-commerce complaints
 - d) Provision for penalty
- iii) The Central Consumer Protection Authority (CCPA) was established under the _____ Act.
 - a) Consumer Protection Act, 1986
 - b) Consumer Protection Act, 2019
 - c) Income Tax Act, 1961
 - d) Goods and Services Tax Act, 2017
- iv) After receiving the decision of the State Commission, an appeal must be filed with the National Consumer Commission within _____ days.
 - a) 15 days
 - b) 30 days
 - c) 45 days
 - d) 60 days
- v) The District Commission is established by _____
 - a) Ministry of Finance
 - b) Ministry of Home Affairs
 - c) High Court
 - d) State Government

P.T.O.

- Q2)** Explain the meaning of the Consumer Protection Act, 2019 and describe its features in detail. **[10]**
- Q3)** What is mediation? Explain the objectives and the need for mediation. **[10]**
- Q4)** Describe in detail the establishment, composition and jurisdiction of the National Consumer Commission. **[10]**
- Q5)** Explain the functions and powers of the Central Consumer Protection Authority (CCPA). **[10]**



Total No. of Questions : 5]

PE-3909

[6525]-211

S.Y. B.Com.

CPL 208 T : ग्राहक संरक्षण कायदा – I
(2024 Credit Pattern) (Semester - III)
(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) प्रश्न क्रमांक 1 अनिवार्य आहे.
2) प्रश्न क्र. 2 ते 5 मधून कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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

- i) ग्राहकवादाचा उद्देश आहे.
- | | |
|-------------------------------------|----------------------------|
| अ) नफा वाढवणे | ब) ग्राहकांचे शोषण करणे |
| क) ग्राहकांच्या हिताचे संरक्षण करणे | ड) उत्पादनाची किंमत वाढवणे |
- ii) ग्राहक संरक्षण कायदा, 2019 कलम 37 ते 44 या विभागात विषयी तरतुदी आहेत.
- | | |
|--------------------|---------------------------|
| अ) ग्राहकांचे हक्क | ब) मध्यस्थीची कार्यपद्धती |
| क) ई-कॉमर्स तक्रार | ड) दंडाची तरतूद |
- iii) केंद्रीय ग्राहक संरक्षण प्राधिकरण (CCPA) ची स्थापना काद्यानुसार करण्यात आली.
- | | |
|------------------------------|-------------------------------|
| अ) ग्राहक संरक्षण कायदा 1986 | ब) ग्राहक संरक्षण कायदा 2019 |
| क) आयकर कायदा 1961 | ड) वस्तू व सेवा कर कायदा 2017 |
- iv) राज्य आयोगाचा निर्णय प्राप्त झाल्यानंतर दिवसाच्या आंतर राष्ट्रीय ग्राहक आयोगाकडे अपील करावी लागते.
- | | |
|------------|------------|
| अ) 15 दिवस | ब) 30 दिवस |
| क) 45 दिवस | ड) 60 दिवस |
- v) जिल्हा आयोगाची स्थापना द्वारे केली जाते.
- | | |
|-------------------|-----------------|
| अ) वित्त मंत्रालय | ब) गृह मंत्रालय |
| क) उच्च न्यायालय | ड) राज्य सरकार |

vi) ग्राहक विवाद निवारन साठी आयोग स्थापन केले आहेत.

अ) दोन

ब) तीन

क) चार

ड) पाच

vii) 'जागो ग्राहक जागो' मोहिमेचा उद्देश आहे .

अ) उत्पादन विक्री

ब) सरकारचा प्रचार

क) ग्राहकांना जागरूक करणे

ड) निर्यात वाढवणे

प्रश्न 2) ग्राहक संरक्षण कायदा, 2019 याचा अर्थ सांगा आणि वैशिष्ट्ये तपशीलवार स्पष्ट करा. [10]

प्रश्न 3) मध्यस्थी म्हणजे काय? मध्यस्थीचा उद्देश आणि आवश्यकता स्पष्ट करा. [10]

प्रश्न 4) राष्ट्रीय ग्राहक आयोगाची स्थापना, रचना आणि अधिकार क्षेत्र सविस्तरपणे वर्णन करा. [10]

प्रश्न 5) केंद्रीय प्राधिकरणाची (CCPA) कार्ये आणि अधिकार स्पष्ट करा. [10]



Total No. of Questions : 4]

SEAT No. :

PE-3465

[Total No. of Pages : 4

[6525]-212

S.Y. B.Com.

EMS 204-T : ENTERPRISE MANAGEMENT SYSTEM - I
(2024 Credit Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Solve any 2(Two) Questions from Question No. 2 to 4.

Q1) Choose the most suitable answer from the following (Any Five) : [5]

- i) A startup is an innovative venture focused on developing a scalable _____
 - a) Product
 - b) Idea
 - c) Brand
 - d) Asset
- ii) Goals in business planning are usually _____ and measurable targets.
 - a) General
 - b) Unclear
 - c) Specific
 - d) Random
- iii) Using data and technology to improve performance is a part of _____ management.
 - a) Capital
 - b) Technology
 - c) Fund
 - d) Risk
- iv) Management Information System is designed to provide managers with relevant, accurate, and timely _____.
 - a) Power
 - b) Income
 - c) Information
 - d) Instinct
- v) Business Intelligence is a set of tools and technologies that help in better _____ making.
 - a) Image
 - b) Story
 - c) Decision
 - d) Subject
- vi) A well-designed MIS improves communication and helps in setting _____ goals.
 - a) Fake
 - b) Unclear
 - c) Strategic
 - d) Instant

P.T.O.

Q2) What is Business Planning? Explain in detail vision, mission, and goals of Business Planning. **[15]**

Q3) Define the term Management Information System (MIS). **[15]**
Explain in detail the types, functions, and applications of MIS.

Q4) Write short Notes. (Any Three) **[15]**

- a) Startup Financing
- b) Failure Analysis and Setback Strategies for Start-up
- c) Business Intelligence
- d) Cybersecurity



PE-3465

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S.Y. B.Com.

EMS 204-T : ENTERPRISE MANAGEMENT SYSTEM - I

(2024 Credit Pattern) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

सूचना : 1) प्रश्न क्रमांक 1 अनिवार्य आहे.

2) प्रश्न क्र. 2 ते 4 मधून कोणतेही दोन प्रश्न सोडवा.

प्रश्न 1) खालीलपैकी योग्य पर्याय निवडा (कोणतेही पाच) [5]

i) स्टार्टअप म्हणजे एक नाविन्यपूर्ण उपक्रम असून तो विकसित वर लक्ष केंद्रित करतो.

अ) उत्पादन

ब) कल्पना

क) ब्रँड

ड) मालमत्ता

ii) व्यवसाय नियोजनातील उद्दिष्टे साधारणपणे आणि मोजता येण्याजोगी असतात.

अ) सामान्य

ब) अस्पष्ट

क) विशिष्ट

ड) यादृच्छिक

iii) कामगिरी सुधारण्यासाठी डेटा आणि तंत्रज्ञानाचा वापर हा व्यवस्थापनाचा भाग आहे.

अ) भांडवल

ब) तंत्रज्ञान

क) निधी

ड) जोखीम

iv) व्यवस्थापन माहिती प्रणाली (MIS) व्यवस्थापकांना संबंधित, अचूक आणि वेळेवर प्रदान करण्यासाठी तयार केली जाते.

अ) सत्ता

ब) उत्पन्न

क) माहिती

ड) प्रवृत्ती

v) बिझनेस इंटेलिजन्स म्हणजे असे साधनसंच आणि तंत्रज्ञान संच आहे, ज्यामुळे चांगले घेणे सुलभ होते.

अ) प्रतिमा

ब) कथा

क) निर्णय

ड) विषय

vi) एक उत्तम प्रकारे तयार केलेली MIS संवाद सुधारते आणि उद्दिष्टे ठरविण्यास मदत करते.

अ) खोटी

ब) अस्पष्ट

क) धोरणात्मक

ड) तात्काळ

प्रश्न 2) बिझनेस प्लॅनिंग म्हणजे काय? व्यवसाय नियोजनाचे व्हिजन (Vision), मिशन (Mission) आणि उद्दिष्टे (Goals) सविस्तरपणे स्पष्ट करा. [15]

प्रश्न 3) मॅनेजमेंट इन्फॉर्मेशन सिस्टीम (MIS) या संज्ञेची व्याख्या द्या.
MIS चे प्रकार, कार्ये आणि उपयोग सविस्तरपणे समजावून सांगा. [15]

प्रश्न 4) खालीलपैकी कोणत्याही तीन विषयांवर संक्षिप्त टिपणी लिहा. [15]

अ) स्टार्टअप फायनान्सिंग

ब) अपयश विश्लेषण आणि स्टार्टअपसाठी अडथळे पार करण्याच्या रणनीती

क) बिझनेस इंटेलिजन्स

ड) सायबर सुरक्षा



Total No. of Questions : 5]

SEAT No. :

PE3466

[Total No. of Pages : 4

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S.Y. B.Com.

**ESIS 206 T : ENTREPRENEURSHIP SCENARIO AND
INSTITUTIONAL SUPPORT
(2024 Credit Pattern) (Semester - III) (NEP 2020)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates :

- 1) Question No. 1 is compulsory.*
- 2) Answer any two questions from Q.2 to 5.*
- 3) Figures to the right indicate full marks.*

Q1) Multiple choice questions.

[5]

- a) Make in India is an initiative launched by the Government of India in the year _____.
 - i) 2014
 - ii) 2018
 - iii) 2022
 - iv) 2025
- b) “Zero Defect Zero Effect” slogan is related to _____ scheme.
 - i) Digital India
 - ii) Make in India
 - iii) Startup India
 - iv) Clean India mission
- c) Full form of NITI is _____.
 - i) National Institute for Transforming India
 - ii) National Institution for Transforming India
 - iii) National Institute for Training in India
 - iv) None of these
- d) The headquarter of the Indian Institute of Corporate Affairs (IICA) is located at _____.
 - i) New Delhi
 - ii) Mumbai
 - iii) Haryana
 - iv) Chennai
- e) SIDO stands for _____.
 - i) Short Industries Development Organization
 - ii) Small Industries Development Organization
 - iii) Small Industries Developing Organization
 - iv) Small Industries Deployment Organization

P.T.O.

Q2) What is the 'Make in India' initiative? Explain in detail its advantages and challenges. [15]

Q3) What is NITI Aayog? Explain in detail its functions and objectives. [15]

Q4) What different types of institutional support are required by entrepreneurs, and why is this support essential for entrepreneurial success? [15]

Q5) Write Short Notes (Any Three) [15]

- a) Need for Entrepreneurship in India.
- b) Investment in Physical Infrastructure.
- c) Insolvency and Bankruptcy Board of India.
- d) Technical Consultancy Organisations (TCOs).



Total No. of Questions : 5]

PE3466

[6525]-213

S.Y. B.Com.

**ESIS 206 T : ENTREPRENEURSHIP SCENARIO AND
INSTITUTIONAL SUPPORT**

(2024 Credit Pattern) (Semester - III) (NEP 2020)

(मराठी रूपांतर)

वेळ : 2 तास/

/एकूण गुण : 35

- सूचना :-
- 1) प्र. क्रं. 1 सोडविणे अनिवार्य आहे.
 - 2) प्र. क्रं. 2 ते प्र. क्रं. 5 पैकी कोणतेही दोन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) बहुपर्यायी प्रश्न.

[5]

- अ) 'मेक इन इंडिया' हा उपक्रम भारत सरकारने खालील या वर्षी सुरू केला.
- | | |
|-----------|----------|
| i) 2014 | ii) 2018 |
| iii) 2022 | iv) 2025 |
- ब) "झिरो डिफेक्ट झिरो इफेक्ट" "Zero Defect Zero Effect" हे घोषवाक्य या योजनेशी संबंधित आहे.
- | | |
|-----------------------|------------------------|
| i) डिजिटल इंडिया | ii) मेक इन इंडिया |
| iii) स्टार्टअप इंडिया | iv) स्वच्छ भारत अभियान |
- क) NITI चे पूर्ण रूप आहे.
- | |
|--|
| i) नॅशनल इन्स्टिट्यूट फॉर ट्रान्सफॉर्मिंग इंडिया |
| ii) नॅशनल इन्स्टिट्यूशन फॉर ट्रान्सफॉर्मिंग इंडिया |
| iii) नॅशनल इन्स्टिट्यूट फॉर ट्रेनिंग इन इंडिया |
| iv) यापैकी नाही |
- ड) इंडियन इन्स्टिट्यूट ऑफ कॉर्पोरेट अफेअर्स (IICA) चे मुख्यालय येथे आहे.
- | | |
|---------------|------------|
| i) नवी दिल्ली | ii) मुंबई |
| iii) हरियाणा | iv) चेन्नई |
- इ) SIDO चे पूर्ण रूप आहे.
- | |
|--|
| i) शॉर्ट इंडस्ट्रीज डेव्हलपमेंट ऑर्गनायझेशन |
| ii) स्मॉल इंडस्ट्रीज डेव्हलपमेंट ऑर्गनायझेशन |
| iii) स्मॉल इंडस्ट्रीज डेव्हलपिंग ऑर्गनायझेशन |
| iv) स्मॉल इंडस्ट्रीज डिप्लोयमेंट ऑर्गनायझेशन |

प्र.2) 'मेक इन इंडिया' उपक्रम काय आहे? त्याचे फायदे आणि आव्हाने सविस्तर स्पष्ट करा. [15]

प्र.3) नीती आयोग (NITI Aayog) काय आहे? त्याची कार्ये आणि उद्दिष्टे सविस्तर स्पष्ट करा. [15]

प्र.4) उद्योजकांना कोणत्या विविध प्रकारच्या संस्थात्मक समर्थनाची (Support) आवश्यकता असते हे सांगून उद्योजकीय यशासाठी हे समर्थन का आवश्यक आहे? [15]

प्र.5) टिपा लिहा. (कोणत्याही तीन) [15]

- अ) भारतात उद्योजकतेची गरज (Need for Entrepreneurship in India)
- ब) भौतिक पायाभूत सुविधांमधील गुंतवणूक (Investment in Physical Infrastructure)
- क) इन्सॉल्व्हन्सी अँड बँकप्टसी बोर्ड ऑफ इंडिया (Insolvency and Bankruptcy Board of India)
- ड) तांत्रिक सल्लागार संस्था (Technical Consultancy Organisations)



Total No. of Questions : 4]

SEAT No. :

PE5615

[Total No. of Pages : 2

[6525]-214

S.Y.B.Com.

FAFD 202 -T: FORENSIC ACCOUNTING AND FRAUD DETECTION -I
(NEP 2024 Credit Pattern) (Semester-III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Attempt any two questions from questions No.2 to 4.
- 3) Figures to the right indicate full marks.

Q1) Fill in the Blanks (any 5).

[5]

- a) Stakeholders in a forensic engagement may include:
 - i) Regulators
 - ii) Law enforcement agencies
 - iii) Company management and shareholders
 - iv) All of the above
- b) FAIS stands for _____.
 - i) Financial Accounting Information System
 - ii) Forensic Accounting and Investigation Standards
 - iii) Fraud and Audit Investigation Section
 - iv) Financial Analysis and Investigation System
- c) FAIS-200 Series is categorised as _____.
 - i) Standards on Key Concepts
 - ii) Standards on Engagement Management
 - iii) Standards on Reporting
 - iv) Standards on Quality Control
- d) _____ fraud refers to the misuse or theft of intellectual property such as patents, trademarks, or copyrights.
 - i) Investment
 - ii) IPR
 - iii) Identity
 - iv) Insider

P.T.O.

- e) _____ fraud occurs when employees misuse their position for personal gain against the interests of their organization.
- i) Occupational
 - ii) Institutional
 - iii) Managerial
 - iv) Capital
- f) Which is/are measure/s to prevent cyber fraud _____ .
- i) Strong and unique password
 - ii) Use of Antivirus
 - iii) Secure Wi-Fi and VPN Use
 - iv) All of the above

Q2) What do mean by Forensic and Forensic Accounting? Explain Key elements of Forensic and Investigation. **[15]**

Q3) Explain nature of 'Cyber Crime/Fraud'? Explain different types of crime crimes with examples. **[15]**

Q4) Write Short Notes on (Any 3). **[15]**

- a) FAIS 320- Evidence and Documentation
- b) Fraud Triangle
- c) Insurance Fraud
- d) Process of Forensic Investigation
- e) Banking Fraud



PE3467

[Total No. of Pages : 4

[6525]-215

S.Y. B.Com.

IBS 207-T : INDIAN BANKING SYSTEM - I
(2024 Credit Pattern) (NEP-2020) (Semester - III)

[Max. Marks : 35]

- 1) ***Question No. 1 is compulsory.***
- 2) ***Attempt any two questions from Q.2 to 4.***

Q1) Fill in the blanks by selecting a suitable choice. **[5]**

- a) The oldest credit instrument used in ancient India was called _____.
- i) Drafts ii) Hundis
- iii) Cheques iv) Notes
- b) The only authority to issue currency notes in India is the _____.
- i) SBI ii) Ministry of finance
- iii) RBI iv) NABARD
- c) Payment banks are not allowed to give _____.
- i) Deposits ii) Loans
- iii) Remittances iv) Passbooks
- d) Banks promote economic growth by providing _____ to industries.
- i) Labour ii) Credit
- iii) Subsidy iv) Transport
- e) A universal bank provides _____ banking services.
- i) Limited ii) Only rural
- iii) Multiple iv) Foreign only

P.T.O.

Q2) Discuss the vital role and significance of banks in the economic development of India. [15]

Q3) Explain the objectives and functions of the Reserve Bank of India (RBI). [15]

Q4) Write short notes (Any 2) [15]

- a) CRR and SLR
- b) Public Sector Banks.
- c) Nationalization of Banks.
- d) Evolution & History of Banking in India.



Total No. of Questions : 4]

PE3467

[6525]-215

S.Y. B.Com.

IBS 207-T : INDIAN BANKING SYSTEM - I
(2024 Credit Pattern) (NEP-2020) (Semester - III)
(मराठी रूपांतर)

वेळ : 2 तास/

/एकूण गुण : 35

- सूचना :- 1) प्र. क्रं. 1 अनिवार्य आहे.
2) प्र. क्रं. 2 ते प्र. क्रं. 4 पैकी कोणतेही दोन प्रश्न सोडवा.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) योग्य पर्याय निवडून रिकाम्या जागा भरा.

[5]

- अ) प्राचीन भारतात वापरले जाणारे सर्वात जुने चलनविषयक साधन म्हणून ओळखले जात असे.
- | | |
|--------------|-------------|
| i) ड्रॉफ्ट्स | ii) हुंड्या |
| iii) धनादेश | iv) नोट्स |
- ब) भारतात चलनी नोटा जारी करण्याचा एकमेव अधिकार यांना आहे.
- | | |
|--------------------------|-------------------|
| i) एसबीआय | ii) अर्थ मंत्रालय |
| iii) भारतीय रिझर्व्ह बँक | iv) नाबार्ड |
- क) पेमेंट बँकांना देण्याची परवानगी नसते.
- | | |
|----------------------|------------|
| i) ठेवी | ii) कर्ज |
| iii) परदेशी रेमिटन्स | iv) पासबुक |
- ड) उद्योगांना उपलब्ध करून देऊन बँका आर्थिक विकासात हातभार लावतात.
- | | |
|-------------|------------|
| i) मजूर | ii) पत |
| iii) अनुदान | iv) परिवहन |
- इ) युनिव्हर्सल बँका प्रकारच्या बँकिंग सेवा पुरवतात.
- | | |
|-------------|------------------|
| i) मर्यादित | ii) फक्त ग्रामीण |
| iii) विविध | iv) फक्त विदेशी |

प्र.2) भारताच्या आर्थिक विकासामध्ये बँकांची भूमिका आणि महत्त्व याचे सविस्तरपणे वर्णन करा. [15]

प्र.3) भारतीय रिझर्व्ह बँकेची (RBI) उद्दिष्टे आणि कार्ये स्पष्ट करा. [15]

प्र.4) खालीलपैकी कोणत्याही दोन विषयांवर थोडक्यात टिपणे लिहा. [15]

- अ) सीआरआर आणि एसएलआर
- ब) सार्वजनिक क्षेत्रातील बँका
- क) बँकांचे राष्ट्रीयीकरण
- ड) भारतातील बँकिंगचा विकास आणि इतिहास



Total No. of Questions : 4]

SEAT No. :

PE3468

[Total No. of Pages : 2

[6525]-216

Second Year B.Com.

MOC-203-T : METHODS OF COSTING - I

(2024 Credit Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 Compulsory.*
- 2) Attempt any 2 Questions from Question No. 2 to 5.*

Q1) Fill in the blanks :

[5]

- a) Job costing is used in _____ type of industry.
 - i) Cement industry
 - ii) Automobile industry
 - iii) Sugar industry
 - iv) Paper mill
- b) In cost plus contract, the contractor is paid _____.
 - i) A fixed contract price
 - ii) Actual cost + agreed profit
 - iii) Lumpsum amount
 - iv) Only material cost
- c) Selection of costing method is based on _____.
 - i) Size of business
 - ii) Nature of production
 - iii) The amount of capital
 - iv) The accounting period
- d) _____ is an example of contract costing.
 - i) Ship Building
 - ii) Toy factory
 - iii) Manufacturing of business
 - iv) Printing press
- e) When work certified is less than 25% of contract price, _____ is taken to profit & loss account.
 - i) 100% of notional profit
 - ii) 2/3 of notional profit
 - iii) 1/3 of notional profit
 - iv) No profit

P.T.O.

- Q2)** ABC Engineering Co. undertook Job No. 105 during the year 2024-2025. [15]
The following information is available regarding this job.

Particular	Amount/Rate
Direct material consumed	Rs. 45,000/-
Direct labour (800 hours @ Rs. 100/- per hour)	Rs. 80,000/-
Factory overheads	60% of direct labour
Office & administrative overheads	15% of factory cost
Selling & distribution overheads	Rs. 12,000/-
Profit desired	25% on total cost

Prepare cost sheet.

- Q3)** M/s Buildwell constructions Ltd. started a contract (contract No. 45) on 1st April, 2024. The contract price agreed with the client is Rs. 5,00,000/-
Notional profit is amounted to Rs. 4,50,000/-
Information for year ended on 31st March 2025. [15]

Particulars	Amount
Material sent to site	18,00,000
Wages paid	10,00,000
General expenses	1,00,000
Plant installed at site (on 01/4/2024)	4,00,000
Material return to stores	50,000
Material at site on 31/03/2025	1,00,000
Outstanding wages on 31/03/2025	50,000
Depreciation on plant	10% p.a.
Work certified	32,00,000
Work uncertified	1,00,000
Cash received from contractee	80% of work certified

You are required to prepare :

- Contract account for the year ended 31/03/2025
- Computation of profit to be taken to Profit & Loss account.

- Q4)** Write short notes (Any 3) [15]
- Types of contracts
 - Work certified
 - Importance of job costing
 - Merits & demerits of batch costing
 - Notional profit



Total No. of Questions : 4]

SEAT No. :

PE3469

[Total No. of Pages : 3

[6525]-217

S.Y. B.Com.

OR-209-T : OPERATIONS RESEARCH - I
(2024 Credit Pattern) (NEP) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 is Compulsory.*
- 2) *Attempt any 2 Questions from the remaining Question No. 2 to 5.*
- 3) *Use of simple calculator is allowed.*
- 4) *Figures to the right indicate full marks.*

Q1) Fill in the blanks by selecting correct option from the given options : **[5]**

- a) To convert the transportation problem into a maximisation model we have to
 - i) Write the inverse of the matrix
 - ii) Multiply the rim requirements by - 1
 - iii) Subtract all the values from the maximum value of the matrix
 - iv) We cannot convert the transportation problem into maximization problem, as it is basically, a minimization problem
- b) When the total allocations in a transportation model of $m \times n$ size do not equal to the $m + n - 1$ situation is known as
 - i) Unbalanced situation
 - ii) Tie situation
 - iii) Degeneracy
 - iv) None of the above
- c) In the North West Corner method the allocations are made
 - i) Starting from the left-hand side top corner
 - ii) Starting from the right-hand side top corner
 - iii) Starting from the lowest cost cell
 - iv) Starting from the lowest requirement and satisfying first
- d) Any solution to a Linear Programming Problem which also satisfies the non-negative notifications of the problem has _____.
 - i) Solution
 - ii) Basic solution
 - iii) Basic feasible solution
 - iv) Feasible solution
- e) The cost of a slack variable is _____.
 - i) 0
 - ii) 1
 - iii) 2
 - iv) -1

P.T.O.

- f) _____ method is an alternative method of solving a Linear Programming Problem involving artificial variables.
- i) Simplex method ii) Big-M method
- iii) Dual simplex method iv) Graphical method
- g) The assignment problem is solved by
- i) Complex method ii) Graphical method
- iii) Vector method iv) Hungarian method

Q2) Attempt the following :

[15]

- a) Solve the following LPP by simplex method

$$\text{Maximize } Z = 3x_1 + 2x_2$$

Subject to conditions

$$x_1 + x_2 \leq 4$$

$$x_1 - x_2 \leq 2$$

$$x_1, x_2 \geq 0$$

- b) Solve the following LPP by Big-M method

$$\text{Maximize } Z = 3x_1 - x_2$$

Subject to conditions

$$2x_1 + x_2 \geq 2$$

$$x_1 + 3x_2 \leq 3$$

$$x_2 \leq 4$$

$$x_1, x_2 \geq 0$$

- c) Write the procedure to convert primal linear programming problem to its duality.

Q3) Attempt the following :

[15]

- a) Find an initial basic feasible solution of the following transportation problem by NWCR method.

Destination → Source	W1	W2	W3	W4	Capacity
F1	19	30	50	10	7
F2	70	30	40	60	9
F3	40	8	70	20	18
Demand	5	8	7	14	34

- b) Find an initial basic feasible solution of the following transportation problem by Vogels Approximation method (VAM).

Destination → Source	D1	D2	D3	D4	Capacity
O1	21	16	15	13	11
O2	17	18	14	23	13
O3	32	27	18	41	19
Demand	6	10	12	15	

- c) Find the optimum cost schedule for the following transportation problem

Destination → Source	D1	D2	D3	Availability
O1	2	7	4	5
O2	3	3	1	8
O3	5	4	7	7
O4	1	6	2	14
Requirement	7	9	18	

Q4) Attempt any three of the following : [15]

- What is transportation problem? Explain how to convert unbalanced transportation problem to balanced transportation problem.
- Write the Hungarian method to solve assignment problem.
- Write the procedure to obtain initial basic feasible solution by Matrix Minima Method (Least Cost Method)
- Write the algorithm to solve the LPP by simplex method.



Total No. of Questions : 4]

SEAT No. :

PE3470

[Total No. of Pages : 4

[6525]-219

S.Y. B.Com.

MARKETING

SM 205-T : Services Marketing

(2024 Credit Pattern) (NEP) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates :

- 1) *Question No. 1 is compulsory.*
- 2) *Attempt any two questions from Q.2 to 4.*
- 3) *Figures to the right indicate full marks.*

Q1) Multiple choice questions.

[5]

- a) The intangibility of services has implications for the choice of _____.
 - i) Brand elements
 - ii) Location
 - iii) Price
 - iv) Product features
- b) The extended marketing mix for services includes : People, Processes and _____.
 - i) Product
 - ii) Place
 - iii) Physical Evidence
 - iv) Promotion
- c) Standardized and customized flow of activities simple and complex number of steps and customer involvement by which a service is delivered is called _____.
 - i) Place Mix
 - ii) Physical evidence mix
 - iii) Process mix
 - iv) People mix
- d) Which of the following is not generally accepted as being part of the extended marketing mix for services?
 - i) Product
 - ii) Price
 - iii) Process
 - iv) Practice
- e) _____ is a tool for simultaneously depicting the service process, the points of customer contact and the evidence of service from the customers point of view.
 - i) Front of Planning
 - ii) Service Blueprinting
 - iii) Service standardization
 - iv) None of these

P.T.O.

Q2) Definition of Service Marketing. Explain the Challenges and Opportunities of Service Marketing. [15]

Q3) What do you mean by Service Promotion. Explain the role of marketing communication. [15]

Q4) Write Short Notes : (Any 3 out of 4) [15]

- a) Examples Services Marketing.
- b) Customer Relationship Marketing.
- c) Implication for Communication Strategies.
- d) Establishing Monetary Pricing Objectives.



Total No. of Questions : 4]

PE3470

[6525]-219

S.Y. B.Com.

MARKETING

SM 205-T : Services Marketing

(2024 Credit Pattern) (NEP) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास/

/एकूण गुण : 35

- सूचना :-
- 1) प्र. क्रं. 1 अनिवार्य आहे.
 - 2) प्र. क्रं. 2 ते प्र. क्रं. 4 पैकी कोणतेही दोन प्रश्न सोडवा.
 - 3) उजव्या बाजूचे अंक पूर्ण गुण दर्शवितात.

प्र.1) बहुपर्यायी प्रश्न.

[5]

- अ) सेवांच्या अमूर्ततेचा निवडीवर परिणाम होतो.
- i) ब्रँड घटक
 - ii) स्थान
 - iii) किंमत
 - iv) उत्पादन वैशिष्ट्ये
- ब) सेवांसाठी विस्तारित विपणन मिश्रणात हे समाविष्ट आहे: लोक, प्रक्रिया आणि
- i) उत्पादन
 - ii) ठिकाण
 - iii) भौतिक पुरावे
 - iv) जाहिरात
- क) प्रमाणित आणि सानुकूलित क्रियाकलापांचा प्रवाह, सोप्या आणि गुंतागुंतीच्या पायऱ्यांची संख्या आणि ग्राहकांचा सहभाग ज्याद्वारे सेवा दिली जाते त्याला म्हणतात.
- i) ठिकाण मिश्रण
 - ii) भौतिक पुराव्याचे मिश्रण
 - iii) प्रक्रिया मिश्रण
 - iv) लोकांचे मिश्रण
- ड) सेवांसाठी विस्तारित विपणन मिश्रणाचा भाग म्हणून खालीलपैकी कोणते सामान्यतः स्वीकारले जात नाही.
- i) उत्पादन
 - ii) किंमत
 - iii) प्रक्रिया
 - iv) सराव
- इ) हे सेवा प्रक्रिया, ग्राहक संपर्काचे मुद्दे आणि ग्राहकांच्या दृष्टिकोनातून सेवेचे पुरावे यांचे एकाच वेळी चित्रण करणारे साधन आहे.
- i) नियोजनाचा पुढचा भाग
 - ii) सेवा ब्लूप्रिंटिंग
 - iii) सेवा मानकीकरण
 - iv) यापैकी काहीही नाही

प्र.2) सेवा विपणनाची व्याख्या सांगून सेवा विपणनातील आव्हाने आणि संधी स्पष्ट करा. [15]

प्र.3) सेवा वृद्धी म्हणजे काय? विपणन संप्रेषणाची भूमिका स्पष्ट करा. [15]

प्र.4) टिपा लिहा. (4 पैकी कोणतही 3) [15]

- अ) सेवा विपणन उदाहरणे
- ब) ग्राहक संबंध विपणन
- क) संप्रेषण धोरणांसाठी परिणाम
- ड) आर्थिक किंमत उद्दिष्टे स्थापित करणे



Total No. of Questions : 5]

SEAT No. :

PE-3471

[Total No. of Pages : 2

[6525]-220

S.Y. B.Com

**OE-201COM-T : FINANCIAL ACCOUNTING - III
(2024 NEP Pattern) (Semester - III) (Open Elective)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 is Compulsory.*
- 2) *Attempt any Three Questions from Question No. 2 to 5.*
- 3) *Simple calculator is allowed*
- 4) *Figures to the right indicate full marks*

Q1) Fill in the blanks :

[5]

- i) The person who draws or makes the bill of exchange is called the _____
(Drawee, Payee, Drawer,)
- ii) The period of three extra days allowed for payment after the due date of a bill is known as _____
(Credit period, Grace Days, Maturity period)
- iii) When a bill is dishonoured, the liability falls on the _____
(Drawee, Payee, Acceptor)
- iv) Under which depreciation method does the amount of depreciation expenses reduce Year by Year?
(Reducing balance method, Machine hours method, Straight-line method)
- v) Depreciation helps in determining _____
(Increases the value of the asset, Increase the burden of tax, Accurate level of profit)

Q2) What is a 'Bill of Exchange'? Explain the features and Parties of a Bill of Exchange.

[10]

Q3) What do you mean by Depreciation? Explain the need for charging depreciation.

[10]

P.T.O.

Q4) On Jan 01, 2025, Pawar sold goods worth 40,000 to Bhagwan. Half of the payment was made immediately, and for the remaining half, Pawar drew a bill of exchange upon Bhagwan payable after 30 days. Pawar accepted the bill and returned it to Bhagwan. On the due date, Pawar presented the bill to Bhagwan and received the payment.

Prepare journal entries for the transactions mentioned above in Pawar's books and also prepare Pawar's account in Bhagwan's books. **[10]**

Q5) A Ltd. purchased a machine on 1st April, 2022, at a cost of ₹ 24,000 and spent ₹1,000 on its installation. The firm writes off depreciation at 10% p.a. of the original cost every year. The books are closed on 31st March every year. You are required to prepare the Machinery Account and Depreciation Account for two years. **[10]**



Total No. of Questions : 5]

SEAT No. :

PE-3472

[Total No. of Pages : 3

[6525]-221

S.Y.

OE-202-COM T : INCOME TAX ACT III

(2024 Pattern) (Semester - III) (Paper - III) (Open Elective)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Questions No.1 and 5 are Compulsory.
- 2) Attempt any Two Questions from Question No. 2 to 4
- 3) Use of a calculator is allowed.

Q1) Fill in the blanks by selecting a suitable choice.

[5]

- i) Business income is chargeable to tax under Section _____ of the Income Tax Act.
 - a) 28
 - b) 24
 - c) 32
 - d) 40
- ii) Cash payments above _____ are disallowed under Section 40A(3).
 - a) ₹ 10,000
 - b) ₹2,000
 - c) ₹ 20,000
 - d) ₹50,000
- iii) Under Section 44AE, income is computed on a presumptive basis for businesses engaged in _____.
 - a) Teaching
 - b) Transportation
 - c) Banking
 - d) Consultancy
- iv) While computing business income, personal expenses are _____.
 - a) Allowed
 - b) Disallowed
 - c) Deferred
 - d) Doubled
- v) Capital gain is exempt if the amount is invested in a residential house under Section _____.
 - a) 80C
 - b) 87A
 - c) 54
 - d) 115BB

P.T.O.

Q2) Explain the expenses that are specifically allowed and disallowed while computing business income. **[10]**

Q3) Distinguish between short-term capital gains (STCG) and long-term capital gains (LTCG). Explain with suitable examples. **[10]**

Q4) Write short notes (Any 2) : **[2 × 5 = 10]**

- a) Indexed Cost.
- b) Computation of Income from Business or Profession.
- c) Exemptions from Capital Gains under Section 54 to 54F
- d) Deemed Profits chargeable to tax.

Q5) The following is the profit or loss Account of Mr. Harshvardhan for the year ending on 31st March 2025. **[10]**

Profit and Loss A/C for the year ended 31st March 2025

Particulars	Amount	Particulars	Amount
To Salary	1,25,000	By Gross Profit	3,00,000
To General Expenses	12,500	By Commission	30,000
To Conveyance	1,250	By Sundry Receipt	3,000
To Postage	125	By Gift from Friend	12,000
To Depreciation	25,000	By Interest on Fixed Deposit	23,075
To Computer Stationery	2,500	By Bad Debts Recovered	10,000
To Construction of canteen	15,700		
To Donation to an Educational Institute	10,500		
To GST	25,000		
To RDD	2,500		
To Net Profit	1,58,000		
Total	3,78,075	Total	3,78,075

- a) Salary includes Rs. 12,500 paid to Mr. Harshvardhan
- b) General Expenses include Rs. 5,850 as the gift given to a friend on his marriage ceremony.
- c) Depreciation allowed as per income tax rule is amounted to Rs. 22,000.
- d) GST include Rs. 2,500 as penalty for evasion of Goods and Service tax.

Compute Taxable income from business of Mr. Harshvardhan for the A.Y. 2025-26.

OR

Mr. Devraj Patil purchased a plot of land in April 2004 for Rs. 2,00,000. He sold it in April 2024 for Rs. 12, 00,000. Also he purchased shares for ₹ 40,000 in January 2024 and sold them for ₹ 65,000 in August 2024.

Compute the Long-Term and Short-Term Capital Gain for the Assessment Year 2025- 26, assuming the following cost Inflation Index (CII) values: CII for 2004-05 = 113 and CII for 2023-24 = 348. **[10]**



Total No. of Questions : 5]

SEAT No. :

PE-3473

[Total No. of Pages : 2

[6525]-222

S.Y. B.Com

**OE-203-COM-T : GOODS AND SERVICES TAX
(2024 Pattern) (Semester - III) (Paper - III)
(Open Elective)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 and 5 are Compulsory.*
- 2) *Attempt any Two Questions from Question No. 2 to 4*
- 3) *Figures to the right indicate full marks.*
- 4) *Answers should be precise and to the point.*
- 5) *Use of a calculator is allowed.*

Q1) Fill in the Blanks :

[5]

- a) The value of a taxable supply shall be the _____ actually paid or payable for the said supply.
- b) The value of supply shall include any _____, fees, charges and incidental expenses charged by the supplier.
- c) Under Reverse Charge Mechanism, the liability to pay GST is on the _____ of goods or services.
- d) GST on import of services is payable under the _____ charge mechanism.
- e) Input Tax Credit means the credit of _____ paid on inputs, input services and capital goods.

Q2) Answer of the following :

[10]

What is value of supply? Explain Value of supply inclusive of GST.

Q3) Answer of the following :

[10]

What is Input Tax credit? Explain features of alternative composition scheme.

P.T.O.

Q4) Write Short Notes (Any 2 out of 4) :

[2 × 5 = 10]

- a) Value of supply and transaction value
- b) Conditions for taking input tax credit.
- c) Specified GST rates under composition scheme.
- d) Special features for GST payments.

Q5) Answer of the following :

[2 × 5 = 10]

- a) A registered dealer purchases goods worth 40,000 from an unregistered dealer. The notified GST rate is 12%. Compute GST liability under RCM
- b) Mr. Arun, a registered dealer, purchased raw materials worth ₹ 1,00,000 + GST @18% for manufacturing taxable goods. He sold the finished goods for 2,00,000 + GST @18%.

Find:

- i) Output Tax
- ii) Input Tax Credit
- iii) Net GST Payable



Total No. of Questions : 5]

SEAT No. :

PE3474

[Total No. of Pages : 2

[6525]-223

S.Y.B.A./B.Sc./B.Com (O.E.)

OE204COM - T: LABOUR AND DIRECT EXPENSES - III

(2024 Pattern) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Questions No. 1 and 5 are compulsory.*
- 2) Attempt any Two Questions from Question No. 2 to 4.*
- 3) Figures to the right indicate full marks.*
- 4) Use of simple calculator is allowed.*

Q1) Fill in the blanks

[5]

- a) The cost of labour which can be easily identified in the product is called____.
 - i) Indirect labour Cost
 - ii) Direct labour Cost
 - iii) Total labour Cost
 - iv) Fixed labour Cost
- b) A study about the job and its method is known as____.
 - i) Works study
 - ii) Time Study
 - iii) Motion Study
 - iv) Idle Time Study
- c) The rate of change of labour force in an organisation is known as _____.
 - i) Material Turnover
 - ii) Debtors Turnover
 - iii) Labour Turnover
 - iv) Works Assessment
- d) _____ means recording of the time spent by a worker on each job.
 - i) Time Booking
 - ii) Time Study
 - iii) Motion Study
 - iv) None of These
- e) Incentive methods of wages payment are based on the _____ of the workers.
 - i) Overtime
 - ii) Works Time
 - iii) Efficiency
 - iv) Idle time

P.T.O.

Q2) What is Time Booking? Explain the various Methods of Time Booking. [10]

Q3) What is Direct Expenses? Explain the types of Direct Expenses. [10]

Q4) Shorts Notes (Any 2 out of 4) [10]

- a) Indirect Labour Cost
- b) Objective of payroll
- c) Piece Rate System
- d) Control on over Direct Expenses

Q5) Following the information related to the Cipla Company LTD. In this company number of workers as on 1/03/2024 is 800, and as on 31/05/2024 is 950. During the period, 40 workers were terminated and 15 left the company. The Company recruited 150 new workers. Among the 150 workers, 30 were appointed to replace the vacancy caused by the labour turnover and the remaining were appointed due to the high demand for the product of the company. [10]

Calculate labour Turnover rate as per following method

- a) Separation Method
- b) Replacement Method
- c) Flux method

OR

Calculate the total Earnings of two operators, Inactive and Active under

- a) Halsey Plan
- b) Rowan Plan

The Standard Time fixed for producing 100 articles is 50 hours. The rate of wages is Rs.50 per hour. The actual time taken for producing 100 articles is as under. Inactive—42 hours, Active – 38 Hours.



Total No. of Questions : 4]

SEAT No. :

PE3475

[Total No. of Pages : 4

[6525]-224

S.Y. B.Com.

MARKETING (O.E.)

OE 205 COM - T : Recent Trends in Marketing - III
(2024 Pattern) (NEP 2020) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Attempt any two questions from Q.2 to Q.4.

Q1) Multiple choice questions:

[5]

- a) E-Marketing is also known as _____.
 - i) Digital Marketing
 - ii) Traditional Marketing
 - iii) Offline Marketing
 - iv) Print Marketing
- b) _____ marketing is the promotion of products or services based on environmental benefits.
 - i) E-Marketing
 - ii) Green Marketing
 - iii) Social Media Marketing
 - iv) Content Marketing
- c) _____ is the major advantage of e-marketing over traditional marketing.
 - i) Lower Product Quality
 - ii) Reduced Personalization
 - iii) Wider reach at lower cost
 - iv) Increased distribution costs
- d) _____ is the use of digital technologies to market and sell goods and services.
 - i) Digital Marketing
 - ii) Green Marketing
 - iii) Social Media Marketing
 - iv) Offline Marketing
- e) The process of optimizing website elements to improve search engine rankings is known as _____.
 - i) Search Engine Marketing
 - ii) Search Engine Optimization
 - iii) Social Media Optimization
 - iv) On Page Optimization

P.T.O.

Q2) What is E-Marketing? Explain advantages and disadvantages of E-Marketing. **[15]**

Q3) What is Social Media Marketing? Explain the Facebook and Instagram Marketing. **[15]**

Q4) Short Notes on all Units (Any 3 out of 4). **[15]**

- a) Scope for E-Marketing in Indian Scenario
- b) Importance of Green Marketing
- c) Digital Marketing
- d) Video Promotion



Total No. of Questions : 4]

PE3475

[6525]-224

S.Y. B.Com.

MARKETING(O.E.)

OE 205 COM - T : Recent Trends in Marketing - III
(2024 Pattern) (NEP 2020) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना :- 1) प्रश्न क्रमांक 1 सोडविणे अनिवार्य आहे.
2) प्रश्न क्रमांक 2 ते प्रश्न क्रमांक 4 मधील कोणतेही दोन प्रश्न सोडवा.

प्र.1) रिकाम्या जागी योग्य पर्याय लिहा.

[5]

अ) ई-विपणनाला असेही म्हणतात.

- | | |
|-------------------|--------------------|
| i) डिजिटल विपणन | ii) पारंपरिक विपणन |
| iii) ऑफलाईन विपणन | iv) प्रिंट विपणन |

ब) विपणन म्हणजे पर्यावरणीय फायद्यांवर आधारित उत्पादन किंवा सेवांची जाहिरात.

- | | |
|------------------------|-------------------|
| i) ई-विपणन | ii) ग्रीन विपणन |
| iii) सोशल मिडिया विपणन | iv) सामग्री विपणन |

क) पारंपरिक विपणनाच्या तुलनेत-ई-विपणनाचा प्रमुख फायदा म्हणजे

- | | |
|------------------------------|----------------------|
| i) उत्पादनाची कमी गुणवत्ता | ii) वैयक्तिकरणात घट |
| iii) कमी किमतीत व्यापक पोहोच | iv) वितरण खर्चात वाढ |

ड) वस्तू आणि सेवा विक्रीसाठी डिजिटल तंत्रज्ञानाचा वापर याला म्हणतात.

- | | |
|------------------------|------------------|
| i) डिजिटल विपणन | ii) ग्रीन विपणन |
| iii) सोशल मिडिया विपणन | iv) ऑफलाईन विपणन |

इ) वेबसाइट घटकांचा असा विकास करणे ज्यामुळे शोध इंजिनवरील रँकिंग सुधारते, या प्रक्रियेस म्हणतात.

- | | |
|-------------------------------|-----------------------------|
| i) सर्च इंजिन विपणन | ii) सर्च इंजिन ऑप्टिमायझेशन |
| iii) सोशल मिडिया ऑप्टिमायझेशन | iv) ऑन पेज ऑप्टिमायझेशन |

प्र.2) ई-विपणन म्हणजे काय? ई-विपणनचे फायदे आणि तोटे स्पष्ट करा. [15]

प्र.3) सोशल मीडिया मार्केटिंग म्हणजे काय? फेसबुक आणि इंस्टाग्राम मार्केटिंग स्पष्ट करा. [15]

प्र.4) टिपा लिहा. (4 पैकी कोणतेही 3) [15]

- अ) भारतीय परिस्थितीत ई-मार्केटिंगची व्याप्ती
- ब) ग्रीन विपणनचे महत्त्व
- क) डिजिटल मार्केटिंग
- ड) व्हिडिओ पदोन्नती



Total No. of Questions : 5]

SEAT No. :

PE3476

[Total No. of Pages : 4

[6525]-225

S.Y. B.A./B.Sc./B.Com.

COMMERCE (O.E.)

HUMANITIES AND SCIENCE & TECHNOLOGY

BUSINESS PRACTICES

**OE-206-COM-T : History, Principles and Practices in Co-Operation - III
(2024 Pattern) (NEP 2020) (Semester - III)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 is compulsory.*
- 2) *Attempt any three questions from question No. 2 to 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks.

[5]

- a) Co-operation is mainly based on _____ idea.
 - i) Profit maximization
 - ii) Mutual help
 - iii) Competition
- b) _____ of the following is a principle of co-operation.
 - i) Limited membership
 - ii) Self-help & mutual help
 - iii) Personal profit
- c) The Nicholson Report was presented in _____ year.
 - i) 1904
 - ii) 1954
 - iii) 2005
- d) The main purpose of the Co-operative Movement in India is to _____.
 - i) Promote competition
 - ii) Increase government revenue
 - iii) Help weaker sections
- e) Co-operative education mainly helps members to _____.
 - i) Learn farming only
 - ii) Start private companies
 - iii) Understand co-operative principles

P.T.O.

Q2) Explain the meaning, nature and objectives of Co-operation in detail. **[10]**

Q3) Explain the need and importance of the Co-operative Movement in India. **[10]**

Q4) Write the organizational structure and types of Co-operative education and training. **[10]**

Q5) Write short notes (any 2 out of 3). **[10]**

- a) Principles of Co-operation.
- b) Nicholson Committee Report.
- c) Importance of Co-operative Education and Training.



Total No. of Questions : 5]

PE3476

[6525]-225

S.Y. B.A./B.Sc./B.Com.

COMMERCE (O.E.)

HUMANITIES AND SCIENCE & TECHNOLOGY

BUSINESS PRACTICES

OE-206-COM-T : History, Principles and Practices in Co-Operation - III
(2024 Pattern) (NEP 2020) (Semester - III)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना :-
- 1) प्रश्न क्रमांक 1 सोडविणे अनिवार्य आहेत.
 - 2) प्रश्न क्रमांक 2 ते प्रश्न क्रमांक 5 मधील कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा.

[5]

- अ) सहकार प्रामुख्याने संकल्पनेवर आधारित आहे.
 - i) नफा कमाल करणे
 - ii) परस्पर सहकार्य
 - iii) स्पर्धा
- ब) खालीलपैकी सहकाराचे तत्त्व आहे.
 - i) मर्यादित सदस्यत्व
 - ii) स्वावलंबन व परस्पर
 - iii) वैयक्तिक नफा सहकार्य
- क) निकलसन अहवाल वर्षी सादर करण्यात आला.
 - i) 1904
 - ii) 1954
 - iii) 2005
- ड) भारतातील सहकारी चळवळीचा मुख्य उद्देश आहे.
 - i) स्पर्धेला प्रोत्साहन देणे
 - ii) सरकारी महसूल वाढवणे
 - iii) दुर्बल घटकांना मदत करणे
- इ) सहकारी शिक्षण सदस्यांना मुख्यतः गोष्टीत मदत करते.
 - i) फक्त शेती शिकणे
 - ii) खाजगी कंपन्या सुरू करणे
 - iii) सहकार तत्त्व समजून घेणे

प्र.2) सहकाराचा अर्थ, स्वरूप आणि उद्दिष्टे सविस्तर स्पष्ट करा. [10]

प्र.3) भारतातील सहकारी चळवळीची गरज व महत्त्व स्पष्ट करा. [10]

प्र.4) सहकारी शिक्षण व प्रशिक्षणाची संघटनात्मक रचना आणि प्रकार लिहा. [10]

प्र.5) टिपा लिहा. (3 पैकी कोणत्याही 2) [10]

- अ) सहकाराची तत्त्वे
- ब) निकलसन समितीचा अहवाल
- क) सहकारी शिक्षण व प्रशिक्षणाचे महत्त्व



Total No. of Questions : 5]

SEAT No. :

PE-5616

[Total No. of Pages : 4

[6525]-226

S.Y. B.Com.

**OE207COM-T : LABOUR AND EMPLOYMENT LAWS - III
(2024 Pattern) (NEP) (Semester - III) (Open Elective)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is Compulsory.
- 2) Solve any 3 (Three) questions from Question No. 2 to Question No. 5.
- 3) Figures to the right side indicate full Marks.

Q1) Choose the most suitable answer from the following : [5]

- i) The main objectives law is to protect to workers from _____ and ensure fair condition of work.
 - a) Competition
 - b) Exploitation
 - c) Unemployment
 - d) Retirement
- ii) The Industrial Employment (Standing Orders) Act was enacted in the year _____.
 - a) 1942
 - b) 1948
 - c) 1946
 - d) 1950
- iii) "Workman" means any person employed in any _____ to do any skilled or unskilled work.
 - a) Factory
 - b) Office
 - c) Government Department
 - d) Private Shops
- iv) The Factories Act, 1948 deals with the health, safety, and _____ of workers.
 - a) Education
 - b) Welfare
 - c) Housing
 - d) Promotion
- v) No adult worker shall be required to work more than _____ hours in a week.
 - a) 36
 - b) 40
 - c) 48
 - d) 56

P.T.O.

- Q2)** Explain the importance of labour laws in business and employment. **[10]**
- Q3)** Explain the definitions of Employer, Industrial establishment, Standing Orders and Workman. **[10]**
- Q4)** State the provision relating to health, Safety of workers under The Factories Act, 1948. **[10]**
- Q5)** Difference between Strike and Lockout. **[10]**



Total No. of Questions : 5]

PE-5616

[6525]-226

S.Y. B.Com.

OE207COM-T : LABOUR AND EMPLOYMENT LAWS - III
(2024 Pattern) (NEP) (Semester - III) (Open Elective)
(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) प्रश्न क्र. 1 अनिवार्य आहेत.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 मधील कोणतेही 3 (तीन) प्रश्न सोडवा.
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

-
- प्रश्न 1)** योग्य पर्याय निवडून रिकाम्या जागा भरा. [5]
- i) कायद्याचा मुख्य उद्देश कर्मचाऱ्यांना पासून संरक्षण देणे.
अ) स्पर्धा ब) शोषण
क) बेरोजगारी ड) निवृत्ती
- ii) औद्योगिक रोजगार (स्थायी आदेश) कायदा साली लागू करण्यात आला.
अ) 1942 ब) 1948
क) 1946 ड) 1950
- iii) कामगार म्हणजे कुशल किंवा अकुशल काम करण्यासाठी कोणत्याही मध्ये नियुक्त केलेली कोणतीही व्यक्ती होय.
अ) कारखाना ब) कार्यालय
क) सरकारी विभाग ड) खाजगी दुकान
- iv) कारखाना कायदा 1948 हा कामगारांच्या आरोग्य, सुरक्षितता आणि या विषयाशी संबंधित आहे.
अ) शिक्षण ब) कल्याण
क) गृहनिर्माण ड) बढती
- v) कोणत्याही प्रौढ कामगाराला तासांपेक्षा जास्त काम करावे लागणार नाही.
अ) 36 ब) 40
क) 48 ड) 56

- प्रश्न 2) व्यवसाय आणि रोजगारामध्ये कामगार कायद्याचे महत्त्व स्पष्ट करा. [10]
- प्रश्न 3) मालक, औद्योगिक आस्थापना, स्थायी आदेश आणि कामगार या संकल्पना स्पष्ट करा. [10]
- प्रश्न 4) कारखाना कायदा, 1948 अंतर्गत कामगारांच्या आरोग्य, सुरक्षा संबंधित तरतुदी सांगा. [10]
- प्रश्न 5) संप आणि टाळेबंदी यातील फरक स्पष्ट करा. [10]



Total No. of Questions : 4]

SEAT No. :

PE-5006

[Total No. of Pages : 4

[6525]-227

S.Y. B.Com.

OE-208-COM-T : Personality Development for Business Professionals - III

(2024 Pattern) (Semester - III) (O.E.)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is Compulsory
- 2) Solve any 2 (two) questions from Question No. 2 to Question No. 4.
- 3) Figures to the right side indicate full Marks.

Q1) Choose the most suitable answer from the following (Any five) [5]

- i) Strengths in SWOT are _____ qualities that give advantage.
 - a) optional
 - b) internal
 - c) superficial
 - d) external
- ii) Self-assessment supports planning and making better _____ decisions.
 - a) travel
 - b) fashion
 - c) career
 - d) political
- iii) Professional etiquette includes punctuality and respectful _____.
 - a) clothing
 - b) behaviour
 - c) marketing
 - d) talking
- iv) Non-verbal communication is useful in situations where _____ is not possible.
 - a) speech
 - b) writing
 - c) reading
 - d) typing
- v) The goal of time management is to increase _____ and reduce stress.
 - a) freedom
 - b) delay
 - c) productivity
 - d) attendance
- vi) Motivation is a driving force that initiates and directs human _____.
 - a) learning
 - b) stress
 - c) behaviour
 - d) digestion

P.T.O.

Q2) What is verbal communication? Explain the importance and limitation of verbal communication. **[15]**

Q3) Discuss the points to be considered for professional image & grooming-with reference to attire, body languages and business etiquettes. **[15]**

Q4) Write short notes (any 3 out of 4) **[15]**

- a) Team Building
- b) Self-development
- c) Personal branding
- d) Leadership



वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) प्रश्न क्रमांक 1 अनिवार्य आहे.
2) प्रश्न क्रमांक 2 ते प्रश्न क्रमांक 4 मधील कोणतेही 2(दोन) प्रश्न सोडवा.
3) उजव्या बाजूला असलेले आकडे पूर्ण गुण दर्शवतात.

-
- प्रश्न 1) खालीलपैकी सर्वात योग्य उत्तर निवडा (कोणत्याही पाच) [5]
- i) SWOT मधील ताकद म्हणजे गुण जे फायदा देतात.
अ) पर्यायी ब) अंतर्गत
क) वरवरचे ड) बाह्य
- ii) स्व-मूल्यांकन नियोजन आणि चांगले निर्णय घेण्यास मदत करते.
अ) प्रवास ब) फॅशन
क) करिअर ड) राजकीय
- iii) व्यावसायिक शिष्टाचारात वक्तशीरपणा आणि आदरयुक्त
अ) कपडे ब) वर्तन
क) मार्केटिंग ड) बोलणे
- iv) अशा परिस्थितीत मौखिक संवाद उपयुक्त ठरतो जिथे शक्य नाही.
अ) भाषण ब) लेखन
क) वाचन ड) टायपिंग
- v) वेळ व्यवस्थापनाचे ध्येय वाढवणे आणि ताण कमी करणे आहे.
अ) स्वातंत्र्य ब) विलंब
क) उत्पादकता ड) उपस्थिती
- vi) प्रेरणा ही एक प्रेरक शक्ती आहे जी मानवाला सुरू करते आणि निर्देशित करते.
अ) शिकणे ब) ताण
क) वर्तन ड) पचन

प्रश्न 2) मौखिक संवाद म्हणजे काय? मौखिक संवादाचे महत्त्व आणि मर्यादा स्पष्ट करा. [15]

प्रश्न 3) व्यावसायिक प्रतिमा आणि सौंदर्यासाठी विचारात घ्यायच्या मुद्द्यांवर चर्चा करा – पोशाख, देहबोली आणि व्यावसायिक शिष्टाचारांच्या संदर्भात. [15]

प्रश्न 4) टिपा लिहा (4 पैकी कोणतेही 3) [15]

- अ) टीम बिल्डिंग
- ब) स्व – विकास
- क) वैयक्तिक ब्रँडिंग
- ड) नेतृत्व



Total No. of Questions : 8]

SEAT No. :

PE3477

[Total No. of Pages : 2

[6525]-228

S.Y. B.Com.

**OE209COM - T : ARTIFICIAL INTELLIGENCE FOR
CORPORATES - III
(2024 Pattern) (Semester - III) (O.E.)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question 1 is compulsory.*
- 2) Attempt Any 6 Questions from Q.2 to Q.8.*
- 3) Figures to the right indicate full marks.*

Q1) Multiple choice questions:

[5]

- a) Banking sectors use AI for _____.
 - i) Fraud Detection
 - ii) Transaction Summary
 - iii) Loan Sanction
 - iv) Account Creation
- b) _____ AI tool integrate machine learning for smarter data visualization.
 - i) XML
 - ii) Tableau
 - iii) Google
 - iv) Oracle
- c) _____ plays a vital role in digital marketing and SEO optimization.
 - i) Machine Language
 - ii) Database
 - iii) AI
 - iv) Programming Language
- d) Google Bard is used for _____.
 - i) Content Creation
 - ii) Coding
 - iii) Searching
 - iv) Indentation
- e) AI enhances decision-making by providing _____ analytics.
 - i) Predictive
 - ii) Prescriptive
 - iii) Predictive and Prescriptive
 - iv) Data

P.T.O.

- Q2)** Describe the role of AI in business decision-making with examples. [5]
- Q3)** Write short notes on AI in Finance and Operations. [5]
- Q4)** Explain different AI powered customer services used in marketing sector. [5]
- Q5)** Give examples of how AI is implemented in industries like healthcare, retail and logistics. [5]
- Q6)** Discuss the advantages and challenges of AI-powered business automation.[5]
- Q7)** Explain the basics of Artificial Intelligence (AI), Machine Learning (ML) and Natural Language Processing (NLP). [5]
- Q8)** Explain the role of ChatGPT and Canva AI in Corporate World. [5]



Total No. of Questions : 5]

SEAT No. :

PE3478

[Total No. of Pages : 4

[6525]-229

S.Y. B.Com.

BANKING (O.E.)

OE - 210 - COM - T : Retail Banking

(2024 Credit Pattern) (NEP 2020) (Semester - III) (Paper - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Attempt any three questions from Q.2 to Q.4.

Q1) Multiple choice questions: (any five) [5]

- a) Which of the following _____ production falls into the category of retail asset production?
 - i) Current account
 - ii) Personal loan
 - iii) ATM
 - iv) NEFT service
- b) CIBIL means _____.
 - i) Banking consulting firm
 - ii) Credit information agency
 - iii) Insurance company
 - iv) Banking examination board
- c) Which of the following factors affects credit score_____?
 - i) Mobile recharge
 - ii) Timely loan repayment
 - iii) Insurance premium
 - iv) Internet costs
- d) What is POS?
 - i) Prepaid online system
 - ii) Point of sale
 - iii) Post office service
 - iv) Private online security
- e) Safety means _____.
 - i) Loan forgiveness
 - ii) Property mortgage
 - iii) Liquidating debt assets and writing off that investment as collateral
 - iv) Complaint for debt collection
- f) _____ technology is used in retail banking.
 - i) Solar energy
 - ii) Biometric authentication
 - iii) Steam engine
 - iv) Print media

P.T.O.

Q2) Explain the importance of Retail Banking. **[10]**

Q3) Explain the complementary services of Retail Bank. **[10]**

Q4) Explain the opportunities and challenges of Retail Banking in India. **[10]**

Q5) Explain the preventive measures for debt recovery. **[10]**



Total No. of Questions : 5]

PE3478

[6525]-229

S.Y. B.Com.

BANKING(O.E.)

OE - 210 - COM - T : Retail Banking

(2024 Credit Pattern) (NEP 2020) (Semester - III) (Paper - III)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना :- 1) प्रश्न क्रमांक 1 अनिवार्य आहे.
2) प्रश्न क्रमांक 2 ते 5 मधील कोणतेही तीन प्रश्न सोडवा.

प्र.1) बहुपर्यायी प्रश्न. (कोणतेही 5)

[5]

- अ) खालीलपैकी उत्पादन किरकोळ मालमत्ता उत्पादनात मोडते.
- | | |
|--------------|-------------------|
| i) चालू खाते | ii) वैयक्तिक कर्ज |
| iii) ATM | iv) NEFT सेवा |
- ब) CIBIL म्हणजे
- | | |
|------------------------|---------------------------|
| i) बँकिंग सल्ला संस्था | ii) क्रेडिट माहिती संस्था |
| iii) विमा संस्था | iv) बँकिंग परीक्षा मंडळ |
- क) खालीलपैकी घटक क्रेडिट स्कोअरवर परिणाम करतो.
- | | |
|--------------------|--------------------|
| i) मोबाइल रिचार्ज | ii) वेळेवर कर्जफेड |
| iii) विमा प्रिमियम | iv) इंटरनेट खर्च |
- ड) पीओएस म्हणजे
- | | |
|--------------------------|-----------------------------|
| i) Prepaid online system | ii) Point of sale |
| iii) Post office service | iv) Private online security |
- इ) खालीलपैकी सुरक्षितता म्हणजे
- | | |
|--|--|
| i) कर्ज माफ करणे | |
| ii) मालमत्तेला गहाण ठेवणे | |
| iii) कर्ज मालमत्तेचे रोखीकरण करून ती गुंतवणूकदारांना विकणे | |
| iv) कर्जवसुलीसाठी तक्रार करणे | |
- फ) खालीलपैकी तंत्रज्ञान रिटेल बँकिंगमध्ये वापरले जाते.
- | | |
|------------------|----------------------------|
| i) सौर ऊर्जा | ii) बायोमेट्रिक प्रमाणीकरण |
| iii) स्टीम इंजीन | iv) प्रिंट मीडिया |

प्र.2) रिटेल बँकिंगचे महत्त्व स्पष्ट करा. [10]

प्र.3) रिटेल बँकिंगच्या पूरक सेवा स्पष्ट करा. [10]

प्र.4) भारतातील रिटेल बँकिंगच्या संधी आणि आव्हाने स्पष्ट करा. [10]

प्र.5) कर्ज वसुलीसाठी प्रतिबंधात्मक उपाययोजना स्पष्ट करा. [10]



Total No. of Questions : 5]

SEAT No. :

PE-3914

[Total No. of Pages : 4

[6525]-230

S.Y. B.Com. (Restructuring)

CA201RE-T : CORPORATE ACCOUNTING - I

(2024 Pattern) (NEP 2020) (Semester - III)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Q.1 and Q.5 are compulsory.*
- 2) *Solve any two questions from Q2 to Q4.*
- 3) *Figures to the right indicate full marks.*
- 4) *Use of Calculator is allowed.*

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

- i) The format of Balance- Sheet of Company is drawn as per _____ of Companies Act 2013.
(schedule-II, schedule-III, schedule-VI)
- ii) _____ is not a current asset.
(Land, Trade Receivable, Cash)
- iii) Liquidator's statement of receipt and payment is also known as_____
(Liquidator's final statement of account, Cash flow, Deficiency account)
- iv) Winding up of company by members voluntarily is _____.
(compulsory winding up, statutory winding up, voluntary winding up)
- v) Dividend received is shown under _____ in statement of profit and loss.
(other income, dividend reserve, operating revenue)
- vi) _____ creditors are paid after payment to debenture holders.
(Preferential, Secured, Unsecured)
- vii) The tribunal appoints _____ to liquidate the company.
(liquidator, judge, supervisor)

P.T.O.

Q2) Alfa Ltd; Delhi is registered with an authorised capital of ₹ 5,00,000 divided into 5,000 equity shares of ₹ 100 each. The trial Balance as on 31st March 2025 is as follows : **[10]**

Trial Balance as on 31st March 2025

Particulars	Debit Amount	Credit Amount
	₹	₹
Purchases and Sales	2,53,000	5,09,000
Trade Investment (Current)	25,000	
Raw Material (1/4/2024)	17,000	
Motor Vehicles	40,000	
Salaries and Wages	64,000	
Repairs to Building	17,300	
Cash in Hand	77,700	
Miscellaneous Income		2,700
Returns	9,000	13,000
Business Premises	1,80,000	
Other Operating Revenue		10,000
Bank Interest		1,000
Interest on Trade Investment		2,500
Staff Welfare Expenses	9,100	
Bad Debts	3,100	
Power and Fuel	3,100	
Building	2,06,000	
Insurance	13,100	
Freight Outward	4,800	
8% Debentures		50,000
Rent and Taxes	14,000	
Share Capital		3,50,000
Contribution to Pension Fund	2,000	
Trade Receivables and Payables	1,80,000	1,80,000
Total	11,18,200	11,18,200

Additional Information :

- Stock of Raw Material as on 31st March 2025 ₹ 17,000.
- Interest on 8% Debentures Outstanding for the year.
- Depreciation on Motor Vehicles and Business Premises @5% p.a.
- Provision for Doubtful Debts @5%.
- Provide ₹ 15,100 for Taxation.

You are required to Prepare Statement of Profit and Loss for the year ended 31st March 2025 of the company as per Division II to Schedule-III of Companies act 2013.

Q3) Star Ltd; Pune went into voluntary Liquidation on 31st March 2025, when its Balance Sheet was as under : **[10]**

Balance Sheet as on 31st March 2025

Liabilities	Amount ₹	Assets	Amount ₹
Share Capital :		Free Hold Property	80,000
Issued and Subscribed		Plant and Machinery	69,000
8,000 8% Preference Shares	80,000	Stock	75,000
of ₹ 10 each	1,20,000	Debtors	55,000
12,000 Equity Shares of			
of ₹ 10 each 5% Debentures	60,000	Cash	1,000
(Secured on Free Hold Property)		Profit and Loss	79,000
Income Tax	4,000		
Trade Creditors	65,000		
Bank - Overdraft	30,000		
Total	3,59,000	Total	3,59,000

Additional Information :

- The interest on debentures, is paid up-to 31st March 2024.
- Preference dividend is unpaid from last two years.
- Creditors include preferential creditors of ₹ 5,000.

- d) Amount received from realisation of all Assets except cash ₹ 3,45,000.
(It includes receipt from freehold property ₹ 1,60,000.)
- e) Liquidation expenses amounted to ₹ 5,000.
- f) Liquidator's remuneration was fixed at ₹ 1,500 plus 2% on realisation amount of all assets except cash.

You are required to prepare liquidators final statement of Account.

Q4) Define Liquidation; State the modes of winding-up of a company. [10]

Q5) Write Short Notes on :(Any 2) [10]

- a) Liquidators powers
- b) Deferred tax liability
- c) Current and non-current liabilities
- d) Applicability of Schedule III

