

Total No. of Questions : 4]

SEAT No. :

P2831

[Total No. of Pages : 3

[5419]-101
M.Com. (Semester - I)
MANAGEMENT ACCOUNTING
(2013 Pattern) (Credit System) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) The following are the balance sheets of Raj Industries Limited.

[14]

Liabilities	31.03.2016 Amount in Rs.	31.03.2017 Amount in Rs.	Assets	31.03.2016 Amount in Rs.	31.03.2016 Amount in Rs.
Share Capital	6,00,000	7,00,000	Building	4,00,000	3,60,000
Reserve fund	1,00,000	1,20,000	Machinery	4,00,000	4,63,000
Profit & LossA/c	75,000	92,800	Stock	2,00,000	2,47,000
7% Debentures	2,00,000	1,00,000	S. Debtors	1,58,000	1,48,000
S. Creditors	1,40,000	1,65,000	Cash in Hand	4,000	2,800
Bank Overdraft	10,000	-----	Cash at Bank	-----	12,000
Prov.for Taxation	40,000	55,000	Preliminary Expenses	3,000	-----
	11,65,000	12,32,800		11,65,000	12,32,800

Additional Information :-

- a) Income tax provided during the year amounted to Rs.60,000/-
 - b) During the year Machinery costing Rs. 1,25,000/- was purchased for which Rs. 25,000/- were paid in cash & balance was paid by issuing shares.
 - c) Interim Dividend paid amounted to Rs.30,000/-
 - d) All Fixed Assets subject to 10% Depreciation
 - e) During the year 7% Debentures were redeemed at 5% premium.
 - f) During the year Machinery costing Rs. 22,000/- was sold for Rs. 15,000/-
- Prepare Schedule of changes in Working Capital & Funds Flow Statement

P.T.O.

OR

Define Management Accounting. Explain various functions and limitations of Management Accounting.

Q2) From the following information determine the quantum of Working Capital. [14]

Estimated Annual Sales 60,000 units @Rs.50/- per unit.

The following percentages which various elements of cost bear to the selling price have been extracted from the Pro-forma Cost Sheet.

Material — 50%, Labour — 20%, Overheads — 10%

Following further particulars are available -

- a) Raw Materials are expected to remain in stock for an average period of one month before issued to production.
- b) Each unit of production will be in process for one month.
- c) Finished Goods are to be in the warehouse for two months before sent to customers.
- d) All sales are on credit basis and customers are allowed two months credit.
- e) Credit allowed by suppliers of materials is one month.
- f) Lag in payment of Wages and Overheads is One month
- g) Add 10% for contingencies.
- h) Sales and Productions follow a consistent pattern.

OR

What do you mean by Responsibility Accounting? Explain objectives and limitations of Responsibility Accounting.

Q3) a) From the following data, calculate the Trend Percentages taking 2014 as the base year and comment on it. [7]

Assets	2014 Amount in Rs.	2015 Amount in Rs.	2016 Amount in Rs.
Land & Building	20,00,000	25,00,000	24,00,000
Plant	16,00,000	20,00,000	24,00,000
Stock	8,00,000	10,00,000	8,00,000
S. Debtors	4,00,000	5,00,000	5,50,000
Bills Receivable	1,00,000	50,000	25,000
Cash & Bank	60,000	50,000	55,000

OR

What do you mean by Ratio Analysis? Explain utility of it.

b) Balance Sheet of a Ltd. Co. as on 31.03.2013

Liabilities	Amount	Assets	Amount
Eq. Share Capital	4,00,000	Land & Building	2,80,000
9% Pref. Share Capital	2,00,000	Plant & Machinery	7,00,000
General Reserve	80,000	Inventory	4,00,000
Profit & Loss A/c	60,000	S. Debtors	2,00,000
12% Debentures	6,40,000	Bills Receivables	80,000
S. Creditors	2,00,000	Cash in Hand	20,000
Bank Overdraft	1,00,000		
	16,80,000		16,80,000

Calculate:

[7]

- i) Current Ratio
- ii) Acid Test Ratio
- iii) Inventory to working capital
- iv) Debt-Equity Ratio
- v) Capital Gearing Ratio
- vi) Proprietary Ratio

OR

What do mean by Cash Flow Statement? State its advantages.

Q4) Write short notes (any two):

[8]

- a) Scope of Management Accounting.
- b) Types of Financial Analysis.
- c) Profitability Ratios
- d) Inter Firm and Intra Firm Comparison.



Total No. of Questions : 4]

SEAT No. :

P2832

[Total No. of Pages : 2

[5419]-102
M.Com. (Part - I) (Semester - I)
STRATEGIC MANAGEMENT
(2013 Pattern) (Credit System) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the nature and scope of Strategic Management. **[14]**

OR

Explain the Michael Porter's Model of Industry Analysis.

Q2) Explain the advantages and disadvantages of Strategic Planning. **[14]**

OR

Explain the different types of external growth strategy.

Q3) a) Explain the factors affecting choice of organizational structure. **[7]**

b) Explain the need and importance of Research and Development Strategy. **[7]**

OR

a) Distinguish between financial planning and manpower planning. **[7]**

b) Explain the need and formulation of production strategy. **[7]**

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

- a) Value Chain Analysis.
- b) Total Quality Management TQM
- c) Logistic Strategy
- d) Benchmarking



P.T.O.

Total No. of Questions : 4]

P2832

[5419]-102

M.Com. (Part - I) (Semester - I)
STRATEGIC MANAGEMENT
(2013 Pattern) (Credit System) (Compulsory)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) व्यूहरचनात्मक व्यवस्थापनाचे स्वरूप आणि व्याप्ती स्पष्ट करा. [14]
किंवा
उद्योग विश्लेषणाबाबत मायकल पोर्टरचे प्रारूप सविस्तर स्पष्ट करा.
- प्रश्न 2) व्यूहरचनात्मक नियोजनाचे फायदे आणि तोटे स्पष्ट करा. [14]
किंवा
बाह्य वृद्धी व्यूहरचनेचे वेगवेगळे प्रकार स्पष्ट करा.
- प्रश्न 3) अ) संघटनात्मक रचनेच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा. [7]
ब) संशोधन व विकास व्यूहरचनेची गरज आणि महत्व स्पष्ट करा. [7]
किंवा
अ) वित्तीय नियोजन व मनुष्यबळ नियोजन यांतील फरक स्पष्ट करा. [7]
ब) उत्पादन व्यूहरचनेची गरज आणि सूत्रीकरण स्पष्ट करा. [7]
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) मूल्य साखळी विश्लेषण
ब) एकूण गुणवत्ता व्यवस्थापन
क) लॉजिस्टिक व्यूहरचना
ड) बेंचमार्किंग



Total No. of Questions : 4]

SEAT No. :

P2833

[Total No. of Pages : 4

[5419]-103

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

ADVANCED ACCOUNTING AND TAXATION

Advanced Accounting (Special Paper - I)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term Accounting Theory. Explain the Role of Accounting Theory in detail. **[10]**

OR

Write Short Notes (Any Two)

- a) Accounting Standards
- b) Selection of Accounting Principles
- c) Classification of Accounting Theory
- d) Professional Development of Accounting in India

Q.2) The Balance Sheet of Sonpari Co. Ltd discloses the following financial position as on 31st March 2018. **[12]**

Balance Sheet as on 31st March 2018

Liabilities	Rs.	Assets	Rs.
Issued Capital		Fixed Assets	2,50,000
20,000 Shares of Rs. 10 each fully paid	2,00,000	Current Assets	1,00,000
Capital Reserve	45,000	Goodwill	20,000
Profit & Loss A/c	10,000		
5% Debenture	50,000		
Current Liabilities	65,000		
	3,70,000		3,70,000

- i) On 31st March 2018 the fixed Assets was independently valued at Rs. 2,75,000 and Goodwill at Rs. 25,000.

P.T.O.

- ii) The net profit for the last three years were Rs. 25,800, Rs. 25,825 and Rs. 26,000 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%.

Compute the value of company's share by-

- a) Net Assets Method
- b) Yield Method

OR

The Balance Sheet of Sun Manufacturing Co. Ltd discloses the following financial position as on 31st March 2018.

Balance Sheet as on 31st March 2018

Liabilities	Rs.	Assets	Rs.
Share Capital: Rs. 10 fully paid up	5,00,000	Goodwill	50,000
Reserve and Surplus	2,00,000	Land and Building	1,50,000
Sundry Creditors	1,50,000	Plant and Machinery	4,00,000
		Investment	50,000
		Stock	1,00,000
		Debtors	75,000
		Cash and Bank	25,000
	8,50,000		8,50,000

The Profit before tax for 2017-18 amounted to Rs. 3,00,000 including Rs. 5,000 as interest on investment. However, an additional amount of Rs. 25,000 p.a. shall be required to be spent for smooth running of the business.

Market values of Land and Building and Plant and Machinery are estimated at Rs. 4,50,000 and Rs. 5,00,000 respectively. In order to match the above figures further depreciation to the extent of Rs. 20,000 should be taken into consideration. Income tax rate may be taken at 50%. Return on capital at the rate of 20% before tax may be considered normal for this business at the present stage.

It has been agreed that 4 years purchase of super profit shall be taken as the value of goodwill for the purpose of the deal.

You are required to calculate the value of goodwill of the company.

Q3) The following are the Balance Sheets of H Ltd., A Ltd. and B Ltd. as on 31st March 2018. **[14]**

Liabilities	H Ltd. Rs.	A Ltd. Rs.	B Ltd. Rs.
Share Capital	5,00,000	2,50,000	1,00,000
Reserves	75,000	75,000	60,000
Profit and Loss A/c	1,25,000	1,50,000	60,000
Creditors	1,50,000	1,00,000	65,000
	8,50,000	5,75,000	2,85,000
Assets			
Fixed Assets	3,00,000	1,50,000	75,000
Stock	2,00,000	1,90,000	1,50,000
Debtors	75,000	1,10,000	50,000
Bank	25,000	15,000	10,000
Shares in A Ltd.	2,50,000	-	-
Shares in B Ltd.	-	1,10,000	-
	8,50,000	5,75,000	2,85,000

H Ltd. purchased 90% shares in A Ltd. when latter's credit balance of Profit and Loss A/c was Rs. 40,000 and Reserve was Rs. 30,000.

A Ltd. purchased 80% shares in B Ltd. when B Ltd. had Rs. 10,000 in Reserve and Rs. 15,000 as credit balance in Profit and Loss A/c. H Ltd. and A Ltd. acquired shares in subsidiaries on the same date.

Prepare the Consolidated Balance Sheet of H Ltd. as on 31st March 2018.

OR

Following are the details of PQR Ltd. which went into voluntary liquidation as on 31st March 2018.

Liabilities	Rs.
12,000 Equity Shares of Rs.100 each, Rs.80 called and paid	9,60,000
6% 4,000 Preference Shares of Rs. 100 each fully called up	Rs. 4,00,000
Less: Calls in Arrears (Expected to be realized in full)	<u>Rs. 20,000</u>
5% Debenture having floating charge on assets (Interest paid up to 30.9.2017)	4,00,000
Mortgage on Land and Buildings	3,20,000
Trade Creditors	10,62,000
Wages Outstanding	80,000
Secretary's Salary @ Rs.2,000 PM outstanding	12,000
Managing Director's Salary @ Rs.6,000 PM outstanding	24,000

Assets	Estimated to Produce Rs.	Book Value Rs.
Land & Building	5,20,000	4,80,000
Plant	5,20,000	8,00,000
Patents	1,20,000	2,00,000
Tools	1 6,000	80,000
Stock	2,96,000	3,48,000
Accounts Receivables	2,40,000	3,60,000
Investments (Pledged with bank for an overdraft of Rs. 7,60,000)	6,80,000	7,20,000

You are required to prepare a Statement of Affairs of the company as on 31st March 2018.

Q4) Following was the Trial Balance on 31st March 2018 of Baramati branch of a British firm having Head office in London: **[14]**

Particulars	Rs.	Rs.
Stock on 1.4.2017	12,600	-
Purchases & Sales	75,000	1,12,500
Debtors & Creditors	39,000	26,000
Bills Receivable & Bills Payable	10,400	9,100
Salaries & Wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at bank	28,990	-
London Account	-	33,200
	1,80,800	1,80,800

On 31st March 2018 the stock was valued at Rs. 32,500. The debit balance of the branch account in London books on March 31, 2018 was £ 2,680 and furniture account appeared at £ 350. On March 31, 2018, there was Cash -in-Transit from Delhi to London amounting to Rs. 2,600. The rate of exchange on 31st March 2017 was Rs. 14 and on 31st March 2018 was Rs.13. Average rate of 2018 was Rs. 12.

Prepare the Branch Trading and Profit and Loss Account and Balance Sheet in the Head Office book.

OR

Define the term Leasing. Explain the important steps in Leasing.



Total No. of Questions : 4]

SEAT No. :

P2835

[Total No. of Pages : 2

[5419]-105

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

BUSINESS PRACTICES AND ENVIRONMENT

Organised Trades and Markets

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by 'Organized trade and markets? Highlight their importance. **[14]**

OR

Give meaning of the term 'Organized Commodity Markets'. State and explain its features.

Q2) Discuss the meaning and characteristic features of service sector. **[14]**

OR

Discuss the role and development of service sector in India.

Q3) a) Explain the meaning and objectives of Foreign Direct Investment. **[7]**

OR

Give the arguments in favour of State Trading Corporation.

b) Explain the concept and features of co-operative marketing. **[7]**

OR

Discuss the role of self Help Group in the economic development of a country.

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

- a) State and privatisation of trading activities.
- b) Organisation of malls.
- c) Central Mall.
- d) Direct marketing for farmers.



P.T.O.

Total No. of Questions : 4]

P2835

[5419]-105

M.Com. (Part - I) (Semester - I)
BUSINESS PRACTICES AND ENVIRONMENT
Organised Trades and Markets
(2013 Pattern) (Special Paper - I) (Credit System)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) संघटित व्यापार आणि बाजारपेठा म्हणजे काय? त्याचे महत्त्व सांगा. [14]
किंवा
संघटित वस्तू बाजार ह्या संकल्पनेचा अर्थ सांगा. त्याची वैशिष्ट्ये सांगून स्पष्ट करा.
- प्रश्न 2) सेवा क्षेत्र यांचा अर्थ आणि वैशिष्ट्ये यावर चर्चा करा. [14]
किंवा
सेवा क्षेत्राची भूमिका आणि विकास यावर चर्चा करा.
- प्रश्न 3) अ) परकिय थेट गुंतवणुक याचा अर्थ व उद्दिष्टे स्पष्ट करा. [7]
किंवा
राज्य व्यापार महामंडळाच्या बाजूने केली जाणारी चर्चा स्पष्ट करा. [7]
ब) सहकारी विपणानाची संकल्पना व वैशिष्ट्ये स्पष्ट करा.
किंवा
देशाच्या आर्थिक विकासातील 'बचत गटाच्या' भूमिकेवर चर्चा करा.
- प्रश्न 4) टिपा लिहा.(कोणत्याही दोन) [8]
अ) राज्य आणि व्यापारी उपक्रमाचे खाजगीकरण
ब) मॉलचे संघटन
क) सेंट्रल मॉल
ड) शेतकऱ्यांसाठी थेट विपणन



Total No. of Questions : 4]

SEAT No. :

P2836

[Total No. of Pages : 2

[5419]-106

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

BUSINESS ADMINISTRATION

Production And Operation Management (Special-Paper-I)
(2013 Pattern) (Credit System) (Group-D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Operation Management'? Explain the objectives & recent trends in Production Management. **[14]**

OR

Define the term 'Product Design'. Explain the characteristics and responsibility of product design.

Q2) Define the terms 'Production planning' and 'Production Control'. Explain in detail the steps in Production planning and control. **[14]**

OR

State the concept of Productivity. Describe the techniques and factors to boost the productivity.

Q3) a) Explain in detail the types of production system. **[7]**

OR

Explain the objectives & importance of Product Development.

b) Write a note on ERP integrated system dispatch. **[7]**

OR

Explain the problems of Rationalisation in detail.

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

- a) Objectives of plant layout.
- b) Techniques of Product Development.
- c) Factors affecting production control.
- d) Quality circles.



P.T.O.

Total No. of Questions : 4]

P2836

[5419]-106

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

BUSINESS ADMINISTRATION

Production And Operation Management (Special-Paper-I)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'प्रक्रिया व्यवस्थापन' म्हणजे काय? उत्पादन व्यवस्थापनाची उद्दिष्टे आणि उत्पादन व्यवस्थापनातील आधुनिक प्रवाह स्पष्ट करा. [14]

किंवा

'उत्पादन आराखडा या संकल्पनेची व्याख्या द्या. उत्पादन आराखड्याची गुण वैशिष्ट्ये आणि जबाबदाऱ्या स्पष्ट करा.

प्रश्न 2) 'उत्पादन नियोजन' आणि 'उत्पादन नियंत्रण' या संकल्पनांच्या व्याख्या द्या. उत्पादन नियोजन आणि नियंत्रणाच्या पायऱ्या/टप्पे स्पष्ट करा. [14]

किंवा

उत्पादकता संकल्पना स्पष्ट करून, उत्पादकता वाढविणारी विविध तंत्रे आणि घटक स्पष्ट करा.

प्रश्न 3) अ) उत्पादन पध्दतीचे प्रकार सविस्तर स्पष्ट करा. [7]

किंवा

वस्तू विकासाची उद्दिष्टे आणि महत्व स्पष्ट करा. [7]

ब) व्यवसाय संसाधन नियोजन प्रणाली प्रणित कार्यनिर्गमन यावर सविस्तर टिप लिहा.

किंवा

वाजवीकरणाच्या समस्या सविस्तर स्पष्ट करा.

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

अ) यंत्रकुल रचनेची उद्दिष्टे

ब) वस्तू विकासाची तंत्रे

क) उत्पादन नियंत्रणावर परिणाम करणारे घटक

ड) गुणवत्ता वर्तुळे



Total No. of Questions : 4]

SEAT No. :

P2837

[Total No. of Pages : 2

[5419]-107

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

COMMERCIAL LAWS AND PRACTICES

Information System and E-Commerce Practices

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

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

OR

Explain the various categories of E-Commerce.

Q2) Define Electronic Data Interchange. Explain the limitations of Electronic Data Interchange. **[14]**

OR

Explain the sales procedure with reference to E-Commerce

Q3) a) Explain General Model of Information System. **[7]**

b) Explain the advantages of Intranet.

OR

a) Explain limitations of E-Commerce. **[7]**

b) Explain the concept authentication of payment systems.

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

a) Management Information Systems.

b) B2B Module.

c) Internet.

d) E-Certificate.



P.T.O.

Total No. of Questions : 4]

P2837

[5419]-107

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

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) माहिती पध्दतीचे मूळ घटक स्पष्ट करा. [14]
किंवा
ई - कॉमर्सचे विविध प्रकार स्पष्ट करा.
- प्रश्न 2) इलेक्ट्रॉनिक डाटा इंटरचेंजची व्याख्या द्या. इलेक्ट्रॉनिक डाटा इंटरचेंजच्या मर्यादा स्पष्ट करा. [14]
किंवा
ई - कॉमर्सच्या संदर्भात विक्रीची कार्यपध्दती स्पष्ट करा.
- प्रश्न 3) अ) माहिती पध्दतीचे सर्वसाधारण मॉडेल स्पष्ट करा. [7]
ब) इंटरनेटचे फायदे स्पष्ट करा. [7]
किंवा
अ) ई - कॉमर्सच्या मर्यादा स्पष्ट करा.
ब) देय प्रणालीचे प्रमाणीकरण स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) व्यवस्थापन माहिती पध्दती.
ब) बी 2 बी मोडयूल्स.
क) इंटरनेट.
ड) ई - सर्टिफिकेट.



Total No. of Questions : 4]

SEAT No. :

P3672

[Total No. of Pages : 4

[5419]-108

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

CO-OPERATION AND RURAL DEVELOPMENT

(Special paper - I)

Co-operative Movement in India

(2013 Pattern) (Group - D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Describe the evolution of co-operative movement after independence in India. **[14]**

OR

Explain in detail the impact of globalisation on co-operative sector in India.

Q2) Discuss the provisions regarding registration and management of cooperatives in Maharashtra state cooperative societies Act 1960. **[14]**

OR

Explain the organisational setup of co-operative department in Maharashtra.

Q3) a) Explain the recommendations of Vaidyanathan Committee. **[7]**

b) Explain the role of NABARD in Providing of refinance facilities to cooperatives. **[7]**

OR

a) State the rights and duties of members in cooperatives.

b) Explain the responsibilities of Registrar of co-operative societies.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Audit Enquiry, Inspection and Supervision in cooperatives.
- b) Organisational Setup of Cooperatives at state level.
- c) Causes of slow growth of Co-operative movement before independence period.
- d) Problems of Administrative control over cooperatives.



Total No. of Questions : 4]

P3672

[5419]-108

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

CO-OPERATION AND RURAL DEVELOPMENT

(Special paper - I)

Co-operative Movement in India

(2013 Pattern) (Group - D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भारतातील स्वातंत्र्योत्तर काळातील सहकारी चळवळीच्या उत्क्रांतीची चर्चा करा. [14]

किंवा

भारतातील सहकार क्षेत्रावरील जागतिकीकरणाचे परिणाम सविस्तर स्पष्ट करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांच्या नोंदणी व व्यवस्थापना विषयी तरतूदी स्पष्ट करा. [14]

किंवा

महाराष्ट्रातील सहकारी विभागांची संघटनात्मक रचना स्पष्ट करा.

प्रश्न 3) अ) वैद्यनाथन समितीच्या शिफारशी स्पष्ट करा. [7]

ब) सहकारी संस्थांच्या पुनर्वित्तपूरवठ्यातील नाबार्डची भूमिका स्पष्ट करा. [7]

किंवा

अ) सहकारी संस्थांच्या सभासदांची हक्क व कर्तव्ये सांगा.

ब) सहकारी संस्थांच्या निबंधकाच्या जबाबदाऱ्या स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) :

[8]

- अ) सहकारी संस्थांची हिशेब तपासणी, परिक्षण व पर्यवेक्षण.
- ब) राज्यस्तरीय सहकारी संस्थांची संघटनात्मक रचना.
- क) स्वातंत्र्यपूर्वकाळातील सहकारी चळवळीच्या मंद प्रगतीची कारणे.
- ड) सहकारी संस्थांवरील प्रशासकीय नियंत्रणाच्या समस्या.



Total No. of Questions : 4]

SEAT No. :

P2838

[Total No. of Pages : 4

[5419]-109

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

ADVANCE BANKING AND FINANCE

Legal Framework of Banking (Special Paper - I)
(2013 Pattern) (Credit System) (Group - G)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Give a detail account of the amendments in the Banking Regulation Act, 1949 since its introduction. **[14]**

OR

Discuss the power of Reserve Bank of India to control advances by Banking Company (Sec-21) and Inspection (sec.35).

Q2) Define and explain the various types of Negotiable instruments. **[14]**

OR

Explain the provisions related to Noting and Protest as given in Negotiable Instruments Act, 1881.

Q3) a) Explain the provisions relating to Business of Reserve Bank of India as given in RBI Act, 1934. **[7]**

b) Explain the provision of the RBI Act, 1934 related to Cash Reserve of Scheduled Banks to be maintain with the Reserve Bank of India. **[7]**

OR

a) Explain the provisions of appointment of Authorised person by Reserve Bank of India as per FEMA, 1999.

b) Explain the measures for assets reconstruction under Securitization Act, 2002.

P.T.O.

Q4) Write short notes on: (any two)

[8]

- a) Management of RBI as per Reserve Bank of India Act, 1934.
- b) Directorate of Enforcement.
- c) Offences of Penalties as per Securitization Act, 2002.
- d) Dishonour of Negotiable Instruments.



Total No. of Questions : 4]

P2838

[5419]-109

M.Com. (Part - I) (Semester - I)
ADVANCED BANKING AND FINANCE
Legal Framework of Banking (Special Paper - I)
(2013 Pattern) (Credit System) (Group - G)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बँकिंग नियमन कायदा 1949 मध्ये सुरूवातीपासून झालेल्या उपसूचनांचे (बदलांचे) सविस्तर स्पष्टीकरण द्या. [14]

किंवा

बँकिंग कंपनी देत असलेल्या अग्रिमांना नियंत्रित करणे (कलम 21) व तपासणी (कलम 35) या बाबीसंदर्भातील रिझर्व्ह बँकेच्या अधिकारांची चर्चा करा.

प्रश्न 2) विविध प्रकारच्या चलनक्षम दस्तऐवजांची व्याख्या देऊन स्पष्ट करा. [14]

किंवा

चलनक्षम दस्तऐवज कायदा, 1881 मधील नोंदणी आणि निषेध संदर्भातील तरतूदी स्पष्ट करा.

प्रश्न 3) अ) भारतीय रिझर्व्ह बँक कायदा, 1934 मधील भारतीय रिझर्व्ह बँकेचा व्यवसाय संदर्भातील तरतूदी स्पष्ट करा. [7]

ब) सुचित बँकांचा रोख राखीव निधी रिझर्व्ह बँकेकडे ठेवण्यासंदर्भातील भारतीय रिझर्व्ह बँक कायदा, 1934 मधील तरतूदी स्पष्ट करा. [7]

किंवा

अ) विदेशी विनिमय कायदा, 1999 मधील भारतीय रिझर्व्ह बँकेकडून 'अधिकृत व्यक्तीची नेमणूक संदर्भातील तरतूदी स्पष्ट करा.'

ब) तारणीकरण कायदा, 2002 मधील वित्तीय मत्तेची पुनर्रचना करण्याबाबतच्या उपाययोजना.

प्रश्न 4) टिपा लिहा.(कोणत्याही दोन)

[8]

- अ) भारतीय रिझर्व्ह बँक कायदा, 1934 नुसार भारतीय रिझर्व्ह बँकेचे व्यवस्थापन.
- ब) अंमलबजावणी संचालनालय.
- क) तारणीकरण कायदा, 2002 नुसार गुन्हे व शिक्षा.
- ड) चलनक्षम दस्तऐवजाचा अनादर.



Total No. of Questions : 4]

SEAT No. :

P2839

[Total No. of Pages : 2

[5419]-110

M.Com. (Part - I) (Semester - I)
MARKETING TECHNIQUES
Recent Advances in Marketing (Group - H)
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What are the Elements of Price Mix? Explain need importance and object of Price Mix. **[14]**

OR

Write Recent Trend in Mordent Advertising. Evaluate Marketing Communication Programme.

Q2) What is Public Relation? Explain History & Tools of Public Relations. **[14]**

OR

Defined the term Labeling. State Functions, Types & Advantages of Labeling.

Q3) a) Explain the steps in New Product Development Policy. **[7]**

OR

Explain various terms in contract of Branding.

And

b) Explain the types of Re-branding. **[7]**

OR

Explain the process of Preparing Advertising Budget.

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

- a) Product Simplification.
- b) Channels of Distribution.
- c) Trademark Industry.
- d) Contract of Trade Mark.



P.T.O.

Total No. of Questions : 4]

P2839

[5419]-110

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

MARKETING TECHNIQUES

Recent Advances in Marketing (Group - H)

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

-
-
- प्रश्न 1) किंमत मिश्रचे घटक कोणते? किंमत निश्चिती करणाची गरज, महत्व व हेतु सांगा. [14]
किंवा
आधुनिक जाहिरातीमधील कल या विषयी माहिती लिहा. विपणन संज्ञापन कार्यक्रमाचे मुल्यमापन करा.
- प्रश्न 2) जनसंपर्क म्हणजे काय? जनसंपर्काचा इतिहास व साधने लिहा. [14]
किंवा
ओळखपट्टी म्हणजे काय? ओळखपट्टीची कार्य प्रकार व फायदे लिहा.
- प्रश्न 3) अ) नविन उत्पादन विकास धोरणातील महत्वाच्या पायऱ्या सांगा. [7]
किंवा
मुद्रांकन करारातील महत्वाच्या बाबी सांगा.
आणि
ब) पुनर्मुद्रांकनाचे (Re-branding) प्रकार सांगा. [7]
किंवा
जाहीरात अंदाजपत्रक तयार करण्याची प्रक्रिया स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) उत्पादन सुगमता
ब) वितरणाचे मार्ग
क) बोधचिन्ह उद्योग
ड) बोधचिन्ह करार



Total No. of Questions : 4]

SEAT No. :

P2840

[Total No. of Pages : 4

[5419]-111

M.Com. (Semester - I)

ADVANCED ACCOUNTING AND TAXATION

104: Income Tax (Group - A)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory*
- 2) *Figures to the right indicate full marks.*
- 3) *Read all the questions very carefully before attempting the same.*
- 4) *Use of calculator is allowed.*

Q1) Mr. Vinit is employed in Spice Ltd. Pune. During the previous year 2017-18 he has received the following emoluments: **[14]**

- a) Basic Salary Rs. 25,000 per month.
- b) Dearness allowance of Rs. 7,500 per month (Participatory in computation of retirement benefits)
- c) City Compensatory allowance Rs. 850 per month.
- d) Children Education allowance Rs. 300 per month. (Mr. Vinit is having two sons and one daughter studying in the school)
- e) House rent allowance Rs. 1,500 per month.
- f) He contributed Rs. 4,000 per month toward his recognized providend fund and an equal amount is contributed by the employer.
- g) The Interest credited to his Recognized providend fund account @ 12% Per annum amounted to Rs. 14,400
- h) He has received Rs. 23,000 by way of reimbursement of private hospital bill in respect of his wife.
- i) He has paid professional tax of Rs. 3,300.
- j) Life Insurance Premium paid by him is Rs. 14,800.
- k) He stays in a rental house at Pune by paying rent Rs. 4500 per month. You are required to compute the taxable income from salary of Mr. Vinit for the Assessment Year 2018-2019.

P.T.O.

OR

Mr. V. submits the following information for the previous year 2017-18.

Income from Business Rs. 2,50,000

House property income is as follows:

Particulars	House A Rs.	House B Rs.
Fair Rent	4,60,000	3,20,000
Municipal Valuation	4,30,000	3,60,000
Standard Rent	4,20,000	4,00,000
Annual Rent	4,80,000	4,20,000
Municipal taxes @ 10% on Municipal valuation	Due	Paid
Repairs	40,000	35,000
Insurance	42,000	40,000
Land Revenue	20,000	25,000
Ground Rent Paid	25,000	30,000
Interest on borrowed capital	-----	1,79,800

Compute total taxable income of Mr. V for the Assessment year 2018-19.

- Q2)** From the following Profit & Loss Account of Mr. R ascertain his income from business for the Assessment year 2018-19. [14]

Profit & Loss Account for the year ended 31st March, 2018

Particulars	Rs.	Particulars	Rs.
To opening stock	5,00,000	By Sales	49,00,000
To Purchases	35,20,000	By Closing stock	7,00,000
To wages	7,00,000	By Gift from Father	40,000
To Rent	60,000	By Interest	15,000
To Repairs of car	20,000	By Income tax refund	11,000
To Income tax paid	20,000	By Dividend	34,000
To medical expenses	10,000		
To General expenses	35,000		
To Advance Income tax	50,000		
To Provision for Bad debts	24,000		
To Provision for vat	16,000		
To Wealth tax	30,000		
To Interest on Capital	25,000		
To Provision for Depreciation	18,000		
To Provision for Income tax	32,000		
To Law Charges	24,000		
To Audit fees	20,000		
To Household expenses	36,000		
To Insurance (Goods)	15,000		
To Net Profit	5,45,000		
	51,55,000		51,55,000

Additional Information

- a) R carries on his business from rented premises half of which is used as his residence.
- b) The use of car was $\frac{3}{4}$ th for business and $\frac{1}{4}$ th for personal purposes.
- c) Medical expenses were incurred during sickness of R for his treatment.
- d) Wages includes Rs. 60,000 on account of R's personal driver.
- e) Actual allowed depreciation is Rs. 16,000 and bad debts Rs. 35,000

OR

P & Q are two partners of a firm sharing profits in the ratio of 3:2. The Profit & Loss Account of the Firm for the year ending 31st March, 2018 is as follows:

Profit & Loss Account for the year ended 31st March, 2018

Particulars	Rs.	Particulars	Rs.
To Cost of Goods Sold	68,00,000	By Sales	1,00,00,000
To Salary to Staff	11,74,000	By Long term Capital Gain	1,20,000
To Depreciation	1,80,000	By other Income	96,000
To Remuneration to Partners			
P	5,20,000		
Q	2,80,000		
To Interest on Capital at 24%			
P	96,000		
Q	72,000		
To other expenses	4,12,000		
To Net Profit	6,82,000		
	1,02,16,000		1,02,16,000

Other Information:-

- a) The Firm is being assessed as Firm.
- b) The Firm has given donation of Rs. 1,20,000 to Prime minister's National Relief Fund which is included in other expenses.
- c) Salary and interest paid to partners are as per partnership deed.
- d) Depreciation allowable u/s 32 is Rs. 1,20,000

Compute the total Income & Tax Liability of the Firm for the Assessment Year 2018-19

Q3) a) Mr. Nikhil purchased a house property for Rs. 13,00,000 on 1st May, 1995. The following expenses are incurred by him for making addition and alteration to the house property. [7]

- i) Cost of construction of first floor in 1999-2000 Rs. 13,60,000
- ii) Cost of construction of Second floor in 2004-2005 Rs. 14,40,000
- iii) Renovation of the Property in 2007-2008 Rs. 1,50,000

Fair value of the property on 1st April, 2001 is Rs. 27,20,000.

The house property was sold in November 2017 for Rs. 1,26,50,000 by incurring expenditure of Rs. 1,50,000 on transfer.

The cost inflation index for 2001-02 - 100, 2004-05 - 113, 2007-08 - 129, 2017-18 - 272.

Compute the taxable Capital Gain for Assessment Year 2018-19.

OR

a) From the following particulars compute the gross total income of Mr. Viraj for the Assessment year 2018-19.

- i) Loss under the 'Income from House property' from house which is let out Rs. 75,000.
- ii) Income from business Rs. 3,30,000
- iii) Profit from speculation business Rs, 40,000
- iv) Long term capital gain from building Rs. 2,50,000
- v) Short term capital loss Rs. 45,000
- vi) Loss under the head 'Income from other sources' Rs. 25,000

b) Explain the provisions of determination of Residential Status of an Individual and Partnership firm. [7]

OR

b) State the difference between deduction & exemption

Q4) Write short notes (any two). [8]

- a) Previous Year and Assessment Year
- b) Agricultural Income
- c) House rent allowance
- d) Clubbing of Income
- e) Expenses expressly disallowed u/s40



Total No. of Questions : 4]

SEAT No. :

P2841

[Total No. of Pages : 2

[5419]-113

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

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy (Special Paper-II)
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

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

OR

Explain the problems of growth of business economy.

Q2) What is pollution? Explain the types of pollution. [14]

OR

Define the term globalization. State the impact of globalization.

Q3) a) Write a detail note on business environment with reference to India. [7]

OR

Write a detail note on regional imbalance in India.

b) State the effects of water pollution on business environment. [7]

OR

Write a detail note on challenges of globalization.

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

- a) Scope of environment.
- b) Parallel economy.
- c) Go Green Movement.
- d) Scope of Globalization.



P.T.O.

Total No. of Questions : 4]

P2841

[5419]-113

M.Com. (Part - I) (Semester - I)
BUSINESS PRACTICES AND ENVIRONMENT
Business Environmnet and Policy (Special Paper-II)
(2013 Pattern) (Credit System)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
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- प्रश्न 1) व्यावसायिक पर्यावरण म्हणजे काय? पर्यावरणाचे महत्व स्पष्ट करा. [14]
किंवा
व्यावसायिक अर्थव्यवस्था वृद्धीच्या समस्या स्पष्ट करा.
- प्रश्न 2) प्रदूषण म्हणजे काय? प्रदूषणाचे प्रकार स्पष्ट करा. [14]
किंवा
जागतिकीकरणाची व्याख्या लिहा. जागतिकीकरणाचे परिणाम विशद करा.
- प्रश्न 3) अ) भारतातील व्यावसायिक पर्यावरण यावर सविस्तर टीप लिहा. [7]
किंवा
भारतातील प्रादेशिक असमतोल यावर सविस्तर टीप लिहा.
ब) पाणी प्रदूषणाचे व्यावसायिक पर्यावरणावर होणारे परिणाम विशद करा. [7]
किंवा
जागतिकीकरणाची आव्हाने यावर सविस्तर टीप लिहा.
- प्रश्न 4) टिपा लिहा.(कोणत्याही दोन) [8]
अ) पर्यावरणाची व्याप्ती.
ब) समांतर अर्थव्यवस्था.
क) हरित चळवळीतकडे चला.
ड) जागतिकीकरणाची व्याप्ती



Total No. of Questions : 4]

SEAT No. :

P2842

[Total No. of Pages : 2

[5419]-114
M.Com. (Semester - I)
FINANCIAL MANAGEMENT
Business Administration (Sp.Paper-II)
(2013 Pattern) (Credit System) (Group - D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is funds flow statement? Discuss its objectives. **[14]**

OR

Explain various factors which are affecting to the requirements of "working capital".

Q2) What do you mean by Balance Sheet? Explain the utility of Balance Sheet. **[14]**

OR

What is Capital Budgeting? Explain the purpose and nature of capital budgeting.

Q3) a) Write a note on Determining optimum level of inventory. **[7]**

OR

What is the role of SEBI in relation capital market of India.

b) Explain in detail the significance of working capital. **[7]**

OR

What are the objectives of Financial Management.

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

- a) Working capital cycle.
- b) Importance of financial analysis.
- c) Profitability Ratio's.
- d) Changes in the Indian Capital Market.



P.T.O.

Total No. of Questions : 4]

P2842

[5419]-114
M.Com. (Semester - I)
FINANCIAL MANAGEMENT
Business Administration (Sp.Paper-II)
(2013 Pattern) (Credit System) (Group - D)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) निधी प्रवाह विश्लेषण ही संकल्पना स्पष्ट करा. अशा विश्लेषणाची कोणती उद्दिष्टे असतात. [14]
किंवा
खेळत्या भांडवलाच्या गरजेवर परिणाम करणारे विविध घटक विशद करा.
- प्रश्न 2) ताळेबंद म्हणजे काय? ताळेबंद पत्रकाची उपयुक्ता स्पष्ट करा. [14]
किंवा
भांडवली अंदाजपत्रक म्हणजे काय? त्याचे स्वरूप व हेतू स्पष्ट करा.
- प्रश्न 3) अ) मालसाठ्याची इष्टतम पातळी निश्चिती यावर टीप लिहा. [7]
किंवा
सेबी या संस्थेचा भारतीय भांडवलाच्या संदर्भात कोणती भूमिका आहे; ते स्पष्ट करा.
ब) खेळत्या भांडवलाचे महत्व सविस्तर स्पष्ट करा. [7]
किंवा
वित्त व्यवस्थापनाची उद्दिष्टे लिहा?
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) खेळते भांडवल चक्र
ब) वित्तीय विश्लेषणाचे महत्व
क) लाभप्रदता गुणोत्तरे
ड) भारतीय भांडवल बाजारातील नवीन प्रवाह स्पष्ट करा.



Total No. of Questions : 4]

SEAT No. :

P2843

[Total No. of Pages : 4

[5419]-115

M.Com. (Part - I) (Semester - I)
COMMERCIAL LAWS AND PRACTICES
Intellectual Property Laws (Special Paper-II)
(2013 Pattern) (Credit System) (Group - E)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain nature of Intellectual Property. State importance of Intellectual property.
How it is exploited for commercial purpose? **[14]**

OR

How does an Intellectual property differ from other kinds of properties? Discuss importance of protection of Intellectual property Rights.

Q2) What is patent? Who can obtain it? Describe procedure for obtaining a patent in India. **[14]**

OR

Explain powers of central Government under the patent Act 1970.

Q3) a) What is Trade mark? What are the qualities of a good Trade mark? Which trade mark can not be registered? **[7]**

b) Discuss the nature of offences and penalties under the patent Act 1970.

OR

a) Define the term Biological Diversity? What are the objectives of the Biological Diversity Act? State the provisions of the Act regarding access of Biological Resources in India. **[7]**

b) On which ground opposition the grant of pattend may be made? State procedure for opposing a patent.

P.T.O.

Q4) Write short notes on: (Any two)

[8]

- a) Patents of Additions.
- b) Functions of world court.
- c) Infringement of Trade mark.
- d) Composition of "Appellate Board" under the Trade marks Act 1999.



Total No. of Questions : 4]

P2843

[5419]-115

M.Com. (Part - I) (Semester - I)
COMMERCIAL LAWS AND PRACTICES
Intellectual Property Laws (Special Paper-II)
(2013 Pattern) (Credit System) (Group - E)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बौद्धिक संपदेचे स्वरूप स्पष्ट करा. बौद्धिक संपदेचे महत्व सांगा. व्यापारी हेतूकरिता तिचा वापर कसा केला जातो? [14]

किंवा

बौद्धिक संपदा ही इतर प्रकारच्या संपदापेक्षा कशी वेगळी आहे? बौद्धिक संपदा हक्कच्या संरक्षणाचे महत्व यावर चर्चा करा.

प्रश्न 2) 'स्वामित्व अधिकारपत्र' म्हणजे काय? ते कोणास मिळवता येतात? भारतात स्वामित्व अधिकार पत्र मिळविण्याची कार्यपध्दती वर्णन करा. [14]

किंवा

पेटन्ट कायदा 1970 अंतर्गत केंद्र सरकारचे अधिकार स्पष्ट करा.

प्रश्न 3) अ) व्यापार चिन्ह म्हणजे काय? चांगल्या व्यापार चिन्हाचे गुण कोणते? कोणत्या व्यापार चिन्हांची नोंदणी करता येत नाही. [7]

ब) पेटन्ट कायदा 1970 अंतर्गत 'अपराधाचे स्वरूप आणि शिक्षा' यावर चर्चा करा.

किंवा

अ) जैवशास्त्रीय विविधता या संज्ञेची व्याख्या द्या. जैवशास्त्रीय विविधता कायद्याची उद्दिष्ट्ये कोणती? भारतातील जैवशास्त्रीय साधनसामग्रीचा उपयोग करून घेण्यासंबंधी या कायद्यातील तरतूदी सांगा. [7]

ब) पेटन्ट मान्यतेस कोणत्या पार्श्वभूमीवर विरोध होऊ शकतो? पेटन्टला विरोध करण्याची कार्यपध्दती सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) वाढीचे स्वामित्व अधिकारपत्र
- ब) जागतिक न्यायालयाची कार्ये
- क) व्यापार चिन्हांचे उल्लंघन
- ड) व्यापार चिन्ह कायदा 1999 अंतर्गत अपीलिय मंडळाची रचना



Total No. of Questions : 4]

SEAT No. :

P3673

[Total No. of Pages : 2

[5419] - 116

M.Com (Semester - I)

CO-OPERATION AND RURAL DEVELOPMENT

Organisation of Co-operative Business (Special Paper - II)

(2013 Pattern) (Group - D)

Time :3 Hours]

[Max. Marks : 50

Instructions to the candidates :-

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

Q1) Discuss in detail the principles of co-operation. [14]

OR

"The Survival of Co-operation depends on professionalisation." Expalin.

Q2) Explain in detail the role of communication and leadership in co-operative management. [14]

OR

Evaluate the performance of co-operative housing societies in india.

Q3) a) State and explain the objectives of co-operative training. [7]

b) Explain the need of co-operative education. [7]

OR

a) State the problems of dairy Co-operatives in Maharashtra. [7]

b) State the objectives of Co-operative Audit. [7]

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

a) Problems of Non-Agricultural Credit Societies.

b) Methods of Co-operative Training.

c) Importance of Professionalisation of Co-operative Management.

d) Problems of Co-operative Sugar Factories.



P.T.O.

Total No. of Questions : 4]

P3673

[5419] - 116

M.Com (Semester - I)

CO-OPERATION AND RURAL DEVELOPMENT
Organisation of Co-operative Business (Special Paper - II)
(2013 Pattern) (Group - D)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडली अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ प्रश्न पत्रिका पाहावी.

प्रश्न1) सहकाराच्या तत्वांची तपशीलवार चर्चा करा. [14]

किंवा

“सहकारी संस्थांचे अस्तित्व व्यावसायिकरणावर अवलंबून आहे”. स्पष्ट करा.

प्रश्न 2) सहकारी व्यवस्थापनात संदेशवहन व नेतृत्वाची भूमिका तपशीलवार स्पष्ट करा. [14]

किंवा

भारतातील सहकारी गृहनिर्माण संस्थांच्या कामगिरीचे मुल्यमापन करा.

प्रश्न3) अ) सहकार प्रशिक्षणाची उद्दिष्टे सांगा व स्पष्ट करा. [7]

ब) सहकार शिक्षणाची गरज स्पष्ट करा. [7]

किंवा

अ) महाराष्ट्रातील सहकारी दुग्ध संस्थांच्या समस्या सांगा. [7]

ब) सहकार अंकेक्षणाचा उद्दिष्टे सांगा. [7]

प्रश्न4) टिपा लिहा (कोणत्याही दोन) [8]

अ) बिगर कृषी पतपुरवठा संस्थांच्या समस्या

ब) सहकार प्रशिक्षणाच्या पध्दती

क) सहकार व्यवस्थापनाच्या व्यावसायिकरणाचे महत्व

ड) सहकारी साखर कारखान्यांच्या समस्या



Total No. of Questions : 4]

SEAT No. :

P2844

[Total No. of Pages : 2

[5419]-117

M.Com. (Part - I) (Semester - I)
ADVANCED BANKING AND FINANCE
Central Banking (Special Paper-II)
(2013 Pattern) (Credit System) (Group - G)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in details the central Bank is What is performs. **[14]**

OR

Explain the details the promotional functions of Reserve Bank of India.

Q2) Explain RBI as a currency Authority with reference to Asset Backing to Bank note, Distribution of currency. **[14]**

OR

Explain the details regulatory framework for the non -bank finance companies.

Q3) a) State the Evaluation of Reserve Bank of India. **[7]**

OR

State the qualitative instrument of credit control.

b) What are the different ways in which the RBI manages the public Debt. **[7]**

OR

Explain the RBI Regulation over the Banks relating to the Bank and Bank Branch licensing.

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

- a) Credit Information Bureau of India.
- b) Currency chest.
- c) Audit of Banking companies.
- d) Cash reserve ratio and statutory liquidity ratio.



P.T.O.

Total No. of Questions : 4]

P2844

[5419]-117

M.Com. (Part - I) (Semester - I)
ADVANCED BANKING AND FINANCE
Central Banking (Special Paper-II)
(2013 Pattern) (Credit System) (Group - G)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) मध्यवर्ती बँकेचे कार्येच तिची अभिव्यक्ती आहे. सविस्तर स्पष्ट करा. [14]
किंवा
भारतीय रिझर्व बँकेची प्रवर्तनात्मक कार्ये सविस्तर स्पष्ट करा.
- प्रश्न 2) भारतीय रिझर्व बँकेला चलन निर्मितीचा अधिकार हे बँक नोटांसाठीचे मालमत्तेचे पाठबळ व चलनाचे वितरण या मुद्द्यांना अनुसरून स्पष्ट करा. [14]
किंवा
बँकेतर वित्तीय कंपन्यासाठीची नियमात्मक चौकट स्पष्ट करा.
- प्रश्न 3) अ) भारतीय रिझर्व बँकेची उत्क्रांती सांगा. [7]
किंवा
पतनियंत्रणांची गुणात्मक साधने सांगा.
ब) भारतीय रिझर्व बँक सार्वजनिक कर्जाचे व्यवस्थापन कोणत्या मार्गाने करते. [7]
किंवा
बँक व बँक शाखा परवान्या संदर्भात बँकावरील भारतीय रिझर्व बँकेचे नियमन नमुद करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) भारतीय पत माहिती केंद्र मर्यादीत
ब) चलन पेटी
क) बँक कंपन्याचे लेखा परीक्षण
ड) रोख राखीव निधी आणि वैधानिक तरलता



Total No. of Questions : 4]

SEAT No. :

P3652

[Total No. of Pages : 3

[5419]-118

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

ADVANCED MARKETING

Consumer Behaviour

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Consumer Behaviour. Explain the Nature and Scope of Consumer Behaviour. [14]

OR

Define Learning. Explain the General characteristic of Learning.

Q2) State the meaning of Motives. Explain the classification of Motives. [14]

OR

Define Attitude. Explain the functions of Attitude.

Q3) a) Explain in detail the importance of Perception. [7]

b) Explain in detail the Application of Marketing. [7]

OR

a) Explain in detail the Consumer Perception.

b) Explain in detail the Measurement of Personality.

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

a) Market Segmentation

b) Perception & Brand

c) Brand Personality

d) Marketing Implications



P.T.O.

Total No. of Questions : 4]

P3652

[5419]-118

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

ADVANCED MARKETING

Consumer Behaviour

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'ग्राहक वर्तन' याची व्याख्या द्या. ग्राहक वर्तनाचे स्वरूप आणि व्याप्ती स्पष्ट करा. [14]

किंवा

'अध्ययन' याची व्याख्या द्या. अध्ययनाचे सर्वसाधारण वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) 'अभिप्रेरणा' याचा अर्थ सांगा. अभिप्रेरणाचे प्रकार स्पष्ट करा. [14]

किंवा

'अभिवृत्ती' ची व्याख्या द्या. अभिवृत्तीची कार्ये स्पष्ट करा.

प्रश्न 3) अ) संवेदनांचे (Perception) महत्व सविस्तर स्पष्ट करा. [7]

ब) विपणनाची उपयोजन सविस्तर स्पष्ट करा. [7]

किंवा

अ) ग्राहक संवेदना सविस्तर स्पष्ट करा.

ब) 'व्यक्तिमत्त्वाचे मोजमाप' सविस्तर स्पष्ट करा.

प्रश्न 4) टिपा लिहा.(कोणत्याही दोन)

[8]

- अ) बाजारपेठ प्रभागीकरण
- ब) संवेदना आणि ब्रँड
- क) ब्रँड व्यक्तिमत्व
- ड) विपणन परिणाम (Marketing Implications)



Total No. of Questions : 4]

SEAT No. :

P2845

[Total No. of Pages : 4

[5419]-201
M.Com. (Part-I) (Semester-II)
FINANCIAL ANALYSIS AND CONTROL
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What do you mean by 'marginal cost' and 'marginal costing'? How break-even point can be utilized in taking various management decisions?[14]

OR

A Limited wants to purchase a new machine for the company. There are two alternative machines Machine DC and Machine EC are available in the market each costing at Rs. 5,00,000/- The useful life of both the machines is 5 years. Earnings after taxation are expected to be as follows.

Year	Machine DC (Amt. in Rs.)	Machine EC (Amt. in Rs.)
1	1,50,000/-	50,000/-
2	2,00,000/-	1,50,000/-
3	3,00,000/-	2,00,000/-
4	1,50,000/-	2,50,000/-
5	1,00,000/-	3,00,000/-

The present value of Re. 1 to be received at the end of each year at 10% p.a. is as –

Year	1	2	3	4	5
Present Value of Re1 @ 10% p.a.	0.909	0.826	0.751	0.683	0.621

You are required to advise management as to which of the alternative machine is the best on the basis of the following appraisal method.

- i) Payback period method
- ii) Net Present Value Method
- iii) Return on Investment Method

P.T.O.

Q2) What is 'standard cost' and 'standard costing'? State the advantages of standard costing. Distinguish between standard costing and budgetary control. [14]

OR

Prepare a Cash Budget for the three months ending 30th June 2017 from the information given below –

Month	Sales in Rs.	Purchases in Rs.	Wages in Rs.	Overheads in Rs.
February	7,60,000/-	3,84,000/-	1,20,000/-	68,000/-
March	10,00,000/-	3,60,000/-	1,20,000/-	76,000/-
April	10,40,000/-	3,68,000/-	1,28,000/-	80,000/-
May	10,80,000/-	4,00,000/-	1,28,000/-	88,000/-
June	11,20,000/-	4,16,000/-	1,40,000/-	92,000/-

Additional Information –

- 10% Sales are on Cash Basis and balance on Credit Basis. 50% of the Credit sales are collected in the next month and balance in the following month.
- All purchases are on credit basis and paid at 2 months.
- Wages are paid at 15 days in lag time whereas overheads are paid on monthly basis.
- Cash and Bank Balance on 1st April, 2017 is expected to be Rs. 3,30,000/-
- Plant & machinery will be installed in May 2017 at a cost of Rs. 20,00,000/- of which 20% amount payable immediately and balance in 5 monthly installments along with interest @ 12% p.a. from the month June 2017.
- Dividend @ 5% on preference share Capital of Rs. 40,00,000/- will be paid on 1st June 2017.
- Interest on Investment will be received in June, 2017 amounting to Rs. 40,000/-
- Income tax (advance) to be paid in June is Rs. 40,000/-

- Q3) a) XYZ Limited manufactures two products in respect of which following information is available. [7]

Particulars	Product -A	Product-B
	Amount in Rs.	Amount in Rs.
Direct Material Per unit @ Rs. 10/- per kg.	1,000/-	360/-
Direct Wages Per Unit Rs. 120/- per hr.	240/-	180/-
Variable Oveheads Per Unit	80/-	160/-
Selling Price Per Unit	2,400/-	1,400/-

Fixed overheads are budgeted at Rs. 7,00,000/-.

The Marketing Manager has estimated the quantity of sales as follows at the current prices –

Product A – 1,000 Units, Product B – 500 Units.

You are required to work out the profitable product mix and ascertain the profit from it if the available raw material is 78,000 kg

OR

- b) What is meant by 'cost of capital'? Explain implicit cost and Explicit cost. [7]
- c) The standard cost and Actual cost of manufacturing a product is as follows. [7]

Material	Standard cost	Actual Cost
A	40kg@Rs.75/-per kg.	2,10,000 kg@ Rs.80/- Per kg
B	10kg@Rs.50/-per kg.	50,000 kg@ Rs.52/- Per kg
C	50kg@Rs.25/-per kg.	2,20,000 kg@ Rs.21/- Per kg

The standard Input mix is 100 kg and the standard output of finished product is 90 Units. During the period actual output of the finished product is 4,14,000 Units.

You are required to calculate Material Usage and Material Mix variances.

OR

- d) Distinguish between Fixed Budget and Flexible Budget. [7]

Q4) Write short notes (any 2)

[8]

- a) Internal Rate of Return.
- b) Master Budget
- c) Labour variances.
- d) Importance of Cost of Capital



Total No. of Questions : 4]

SEAT No. :

P2846

[Total No. of Pages : 2

[5419]-202
M.Com. (Semester - II)
202 A: INDUSTRIAL ECONOMICS
(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is meant by Industrial Economics? Discuss the nature and Scope of Industrial Economics. **[14]**

OR

Critically examine the Weber's theory of Industrial location.

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

OR

State and explain the various measures adopted by the Government of India to improve Industrial Efficiency.

Q3) a) Explain the problems of Private sector Enterprises. **[7]**

b) Explain the functions of Public Sector Enterprises. **[7]**

OR

a) State and explain the causes of Industrial Imbalance.

b) Explain Regional Industrial imbalance. in Maharashtra.

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

a) Significance of Industrial Economics.

b) Sargent Florence's Theory of Location of Industries.

c) Measurement of Industrial Profitability.

d) Disinvestment policy.



P.T.O.

Total No. of Questions : 4]

P2846

[5419]-202
M.Com. (Semester - II)
202 A: INDUSTRIAL ECONOMICS
(2013 Pattern) (Credit System)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) औद्योगिक अर्थशास्त्र म्हणजे काय ? औद्योगिक अर्थशास्त्राच्या स्वरूप व व्याप्तीची चर्चा करा. [14]
किंवा
वेबर यांच्या औद्योगिक स्थाननिश्चिती सिध्दान्ताचे टिकात्मक परिक्षण करा.
- प्रश्न 2) औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा. [14]
किंवा
औद्योगिक कार्यक्षमता सुधारण्यासाठी भारत सरकारने स्विकारलेले विविध उपाय सांगा व स्पष्ट करा.
- प्रश्न 3) अ) खाजगी क्षेत्रातील उद्योगांच्या समस्या स्पष्ट करा. [7]
ब) सार्वजनिक उपक्रमांची कार्ये स्पष्ट करा. [7]
किंवा
अ) औद्योगिक असमतोलाची कारणे सांगा व स्पष्ट करा.
ब) महाराष्ट्रातील प्रादेशिक औद्योगिक असमतोल स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणतेही दोन) [8]
अ) औद्योगिक अर्थशास्त्राचे महत्व
ब) सार्जट फ्लॉरेन्स यांचा औद्योगिक स्थाननिश्चिती सिद्धान्त
क) औद्योगिक लाभतेचे मापन
ड) निर्गुतवणुक धोरण



Total No. of Questions : 04]

SEAT No. :

P2847

[Total No. of Pages : 4

[5419]-203
M.Com. (Semester-II)
BUSINESS STATISTICS
(2013 Pattern) (CBCS)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any two of the following:

- a) Tree coins are toss simultaneously. A discrete random variable X denotes number of heads and Y denotes number of runs. [7]
 - i) Write down probability distribution X.
 - ii) Write down probability distribution Y.
- b) A continuous random variable X whose probability density function is given by: [7]

$$f(x) = \frac{x}{2} \text{ if } 0 \leq x \leq 2$$
$$= 0 \text{ otherwise}$$

Find (i) $P(X \leq 1)$ (ii) $P(1 \leq X \leq \frac{3}{2})$ (iii) $E(X)$

- c) Each of 5 multiple choice questions has 4 alternatives, of which only 1 is correct. Find the probability with complete guess, that the student will answer correctly. [7]
 - i) Exactly thrice
 - ii) At most thrice
 - iii) At most once

Also find (4) Average number of correct answers.

P.T.O.

Q2) Attempt any two of the following:

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

$$P(X = x) = \frac{1}{5} \quad X = 0, 1, 2, 3, 4$$

$$= 0 \quad \text{otherwise.}$$

Find i) E(X) ii) V(X) and iii) V(2X-3).

- b) i) A sample of 900 chickens has mean weight of 3.4 kg. Can it be regarded as a sample from large population of chickens with mean weight of 3.25 kg with standard deviation 2.61 kg. [Use 5% Level of significance] [3]
- ii) A random sample of 400 men and 600 women were asked whether they like to have fly over near their residence. 200 men and 325 women were in favour of the proposal. Test the hypothesis that proportion of men and women, in favour of flyover proposal, are same against that they are not, at 5% level. [4]
- c) i) 8000 graduates in a town are classified as follows: [4]

Attribute	Employed	Un-employed
Males	1480	5720
Females	120	680

Test the null hypothesis that no distinction has made in employment on the basis of sex in the town.

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

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

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

Find I) K

II) P (1 < X ≤ 3)

III) P (X ≥ 4).

Q3) Attempt the following:

[7]

a) Score of 8 persons before and after training are given below:

Candidates	A	B	C	D	E	F	G	H
Score before training	49	53	51	52	47	50	52	53
Score after training	52	55	52	53	50	54	54	53

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

OR

b) i) The number of cars crossing a bridge during a certain interval has approximately Poisson distribution with mean 4. Find the probability that during a randomly chosen interval of time. [4]

I) no car will cross the bridge.

II) at least 3 cars will cross the bridge.

ii) A Computer Operator claims that she can type at the rate of 100 words per minute on an average. In 10 trials she typed at an average rate of 116 words per minute with standard deviation 15 words. Can we accept her claim at 5% level of significance? [3]

c) If X is a normal variate with mean 30 and SD 5. Find. [7]

i) $P(26 \leq X \leq 40)$

ii) $P(X \geq 45)$

iii) $P(X \leq 25)$

iv) $P(X \geq 30)$

v) $E(2X)$

vi) $\text{Var}(2X)$

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

OR

d) i) The mean of normal distribution is 60 and 6% values are greater than 70. Find the standard deviation of this distribution. [4]

ii) Let $X \rightarrow B(n, p)$, If $E(X) = 6$ and $\text{Var}(X) = 4$. Find n and p . [3]

Q4) Attempt any two of the following:

[8]

- a) What is statistical hypothesis? Explain the concept of type I and Type II errors.
- b) Explain the procedure of t-test for equality of two population means.
- c) Explain the concept of parameter and its estimate. Also define unbiased estimator.



Total No. of Questions : 4]

SEAT No. :

P2848

[Total No. of Pages : 6

[5419]-204

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

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting (Special Paper - III)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Give working notes whenever necessary.
- 4) Use of simple calculator is allowed.

Q1) From the Balance Sheet and Receipts and Payments Account of Rakshak Hospital, Pune you are required to prepare Income and Expenditure Account for the year ending 31st March 2018 and the Balance Sheet as on that date after considering the adjustments given. **[14]**

Balance Sheet as on 1.4.2017

Liabilities	Rs.	Assets	Rs.
Capital Fund	20,08,000	Cash in hand	12,000
Medicines Bill unpaid	12,000	Cash at bank	24,000
		Land and building	16,00,000
		Furniture	1,40,000
		Equipments	2,40,000
		Outstanding Subscription	4,000
	20,20,000		20,20,000

P.T.O.

Receipts and Payments Account for the year ended 31st March 2018

Dr.

Cr.

Receipts	Amount in Rs.	Amount in Rs.	Payments	Amount in Rs.	Amount in Rs.
To Balance b/d			By Medicines		1,04,000
Cash in hand	12,000				
Cash at bank	24,000	36,000			
To subscription Includes Rs. 2,000 received for previous year		2,60,000	By Salaries		2,20,000
To Donation		88,000	By Equipment purchased		40,000
To Sale of Furniture (Book Value Rs. 30,000)		40,000	By General Expenses		17,200
To Life Membership Fees		50,000	By Balance c/d:		
			Cash in hand		30,800
			Cash at bank		62,000
		4,74,000			4,74,000

Additional Information :-

- Outstanding subscription for the year 2017-18 is Rs. 24,000.
- Capitalize the amount of Life Membership fees.
- Outstanding Salary Rs. 24,000.
- Depreciate Land and Building by Rs. 40,000 and Equipment by Rs. 60,000.

OR

Kumar Builders took a contract to construct a bridge. The value of the contract is Rs.12,00,000 and the work commenced on 1.4.2017. The following details are shown in the books of the contractor during the year. [14]

	Rs.
Value of Plant purchased	60,000
Wages paid	3,40,000
Materials issued at site	3,36,000
Direct Expenses	8,000
General overheads apportioned	32,000
Wages Accrued as on 31.3.2018	2,800
Material at site as on 31.3.2018	4,000
Direct Expenses accrued as on 31.3.2018	1,200
Work not yet certified	14,000
Cash received being 80% of work certified Rs. 6,00,000. Life of the plant purchased is 5 years and the scrap value is Nil.	
Prepare a Contract Account for the year ended 31 st March 2018.	

Q2) The Balance Sheet of Hari Ltd. and Vayu Ltd. as on 31st March, 2018 was as under: **[14]**

Assets	Hari Ltd. Rs.	Vayu Ltd. Rs.
Fixed Assets		
Goodwill	50,000	25,000
Building	3,00,000	1,00,000
Machinery	5,00,000	1,50,000
Current Assets:		
Stock	2,50,000	1,75,000
Debtors	2,00,000	1,00,000
Cash at Bank	50,000	20,000
	13,50,000	5,70,000

Liabilities	Hari Ltd. Rs.	Vayu Ltd. Rs.
Share Capital		
Equity shares of Rs. 10 each	10,00,000	3,00,000
9% Preference Shares of Rs. 100 each	1,00,000	-----
10% Preference Shares of Rs. 100 each	-----	1,00,000
Reserve and Surplus		
General Reserve	70,000	70,000
Current Liabilities and Provisions		
Retirement Gratuity Fund	50,000	20,000
Sundry Creditors	1,30,000	80,000
	13,50,000	5,70,000

Hari Ltd. absorbs Vayu Ltd. on the following terms:

- 10% Preference shareholders are to be paid at 10% premium by issue of 9% preference shares of Hari Ltd.
- Goodwill of Vayu Ltd. is valued at Rs. 50,000, Buildings are valued at Rs. 1,50,000 and the Machinery at Rs. 1,60,000.
- Stock to be taken over at 10% less value and provision for Doubtful Debts to be created @ 7.5%.
- Equity Shareholders of Vayu Ltd. will be issued Equity shares @ 5% premium.

Prepare necessary Ledger Accounts to close the books of Vayu Ltd. and show the acquisition entries in the books of Hari Ltd.

OR

The Redbus Transport Ltd. Pune was registered with the Nominal Capital of Rs. 5,00,000 divided into 5,000 shares of Rs. 100 each. The ledger balances of the company on 31st March 2018 were as follows. Prepare operating and Profit and Loss A/c and a balance sheet as on the date. **[14]**

Particulars	Rs.
Share Capital	5,00,000
5% Debentures	2,50,000
Debenture Interest	6,250
Final Dividend paid for 2016-17	50,000
Motor Vehicles	7,50,000
Traffic Earnings	3,00,000
Insurance	37,500
Debtors	12,500
Bad Debts	1,000
Driver's Wages	20,000
Printing and Stationery	2,000
Stock of fuel on 1.4.2017	20,000
Purchases of fuel	25,000
Taxes	2,500
Profit and Loss A/c (Credit Balance)	2,00,000
Stock of Tyres on 1.4.2017	17,500
Purchases of Tyres	15,000
Sundry Creditors	14,250
Good will	3,00,000
Bills Receivable	12,500
Bills Payable	22,500
Cash at bank	12,500
Cash in hand	2,500

Additional Information

- The stock of fuel on 31.3.2018 was Rs. 15,000 and stock of tyres was Rs. 10,000
- Insurance prepaid is Rs. 7,500.
- Outstanding Driver's Wages is Rs. 5,000
- Depreciate Motor Vehicles @ 5% p.a.
- Interest Provided on Debentures for 6 months.

- Q3) a) Write a note on corporate Dividend tax. [2]
- b) Pune Library, Pune has showed the following position of their accounting record as on 31st March 2018. [12]

Balance Sheet as on 1.4.2017

Liabilities	Rs.	Assets	Rs.
Capital Fund	3,45,000	Furniture	36,250
Expenses Due	3,500	Books	2,75,500
		Investments in Securities	25,000
		Cash in hand	4,250
		Cash at bank	7,500
	3,48,500		3,48,500

Receipts and Payments Accounts for the year ended 31st March 2018

Receipts	Rs.	Payments	Rs.
To Balance b/d		By Electricity Charges	3,490
Cash in hand	4,250		
Cash at bank	7,500		
To Membership Subscription	90,000	By Postage and Telephone	3,050
To Entrance Fees	12,500	By Book Purchased	40,000
To Sale of Scrap	750	By Payment for Expenses due	3,500
To Hire of Lecture Hall	9,000	By Sundry Expenses	5,250
To Interest on Securities	2,000	By Investment in Securities	50,000
		By Furniture	14,000
		By Balance c/d	
		Cash in hand	3,210
		Cash at bank	3,500
	1,26,000		1,26,000

Additional Information:

- 1) During the current year, Furniture was purchased on 1.10.2017. Depreciate Furniture @ 10% p.a.
- 2) Depreciate Books by Rs.50,000.
- 3) Membership Subscription received during the year includes Rs.7,500 for the year 2018- 19 and Rs. 3,750 are outstanding for current year.
- 4) Capitalise half of the Entrance fees.

Your are required to prepare Income and Expenditure Account for the year ended 31st March 2018 and Balance sheet as on that date.

OR

- a) Write a note on Accounting under Service Tax. [2]
- b) Vijay Builders, Pune, undertake a contract for Rs.10,00,000 of construction of a Hospital. The following is the information relating to the contract during the year 2018. [12]

	Rs.
Material issued to stores	2,00,000
Material purchased	1,41,396
Labour	2,80,000
Outstanding wages	17,500
Plant installed	60,000
Depreciation of Plant	16,000
Direct Expenses	12,668
Direct Expenses accrued	1,160
Overhead charges	16,504
Material returned to stores	2,196
Work Certified	7,80,000
Work uncertified	18,000
Material at site on 31.3.2018	3,766
Overhead charges payable	7,532
Cash received from Contractee	7,20,000

Prepare contract A/c and contractee's A/c for the year ended 31st March 2018.

- Q4)** Write short notes (any two): [8]
- a) Non-banking financial companies.
- b) Advance Tax.
- c) Capital Goods.
- d) VAT Credit in Case of Input/Supplies.



Total No. of Questions : 04]

SEAT No. :

P2849

[Total No. of Pages : 3

[5419]-205

M.Com. (Semester-II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Application of Cost Accounting (Special Paper - III)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) The profit shown by financial accounts of a company amounted to ₹.2,85,500 while profit as per cost accounts for that period were ₹.3,88,600. On Reconciliation the following differences were noticed.[11]

a) The following items were included in the financial books:

Directors fees (Dr.)	₹.6500
Bank interest (Cr.)	₹. 300
Income Tax (Dr)	₹. 83000

- b) Bad and doubtful debts for ₹.5700 were written off in financial books.
- c) Overheads in cost accounts absorbed were ₹.85,000 while the actual were ₹.83,200.
- d) A net loss of ₹.10,000 on sale of old machinery was dealt with in the financial books.

Reconcile the profit between the cost & financial accounts.

B) Write a note on reasons for Reconciliation of cost & financial accounts.[3]

OR

The financial books of a company show a net profit of ₹.2,57,510 for the year ending 31st December, the cost accounts show a net profit of ₹.3,44,800 for the same corresponding period. The following facts are brought to light. Prepare a Reconciliation statement.

P.T.O.

	₹
Under-recovery of factory overheads in cost a/c	: 6240
Over - recovery of overheads in cost a/c	: 3400
Depreciation in financial a/c	:22400
Depreciation in cost a/c	:25000
Interest on investment not included in cost a/c	:16000
Loss of obsolescence charged in financial. a/c	:11400
Income tax debited in financial a/c	:80600
Bank int. and dividend credited to financial a/c	: 2450
Loss in stock not charged in cost a/c	:13500

[14]

Q2) In a company the department in which the machine (capable of turning out 2 unit of finished product every hour) is located, normally operates 6 days a week on a single 8 hours shifts. The plant is closed for 18 working days each year for holidays & vacation. Equipment is idle for 160 hours each year for cleaning, oiling & maintenance. Normal sales demand average 3000 units a year fixed year period. The expected sales volume for the year 2015 is 2800 units capacity utilization in 2015 turned out to be 1400 units. The fixed cost is ₹.121,600. Calculate a) maximum capacity b) practical capacity c) Normal capacity d) Actual capacity. **[14]**

OR

The following information is available for a factory.

Daily working hours	:	8
No. of working days in a week	:	6
No. of operators	:	20
Standard hours per unit during a particular week	:	4
No. of units produced	:	48
Absentee man - days	:	40
IdleTime - 30 man days		

Find :

- i) Absenteeism percentage
- ii) Labour utilization percentage
- iii) Productive efficiency of Labour

[14]

- Q3)** a) Interlocking & integral accounts. [7]
b) Features of product life cycle costing. [7]

OR

- c) Value Chain Analysis V/s Conventional Management Accounting. [7]
d) characteristics of product life cycle. [7]

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

- a) Human aspect of productivity.
b) Measurement of financial aspect to improve productivity?
c) Role of Management Accountant in Value Chain Analysis.
d) Benefits of Product Life Cycle Costing.



Total No. of Questions : 4]

SEAT No. :

P2850

[Total No. of Pages : 4

[5419]-206
M.Com. (Semester - II)
BUSINESS PRACTICES AND ENVIRONMENT (Paper - III)
Modern Business Practices
(2013 Pattern) (Credit System) (Group - C)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the organisation structure and functions of Maratha Chamber of Commerce. **[14]**

OR

Explain the recent practices & policies in public enterprises.

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

OR

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

- a) Rajarshree Shahu Maharaj Swayamrozar Yojana.
- b) Mahila Swavalamban Nidhi.

Q3) a) Describe the objectives of Maharashtra Chamber of Commerce. **[7]**

OR

- b) Explain the public utilities before LPG.
- c) Explain in detail the nature and disposal of Agricultural By-Products. **[7]**

OR

- d) Explain the problems of Small Scale Industries.

P.T.O.

Q4) Write short notes (any two)

[8]

- a) Indian Merchants Chamber.
- b) Efficiency of Public Enterprises.
- c) Agricultural products & farm services.
- d) Krushi Saptak Yojana.



Total No. of Questions : 4]

P2850

[5419]-206

M.Com. (Semester - II)

BUSINESS PRACTICES AND ENVIRONMENT (Paper - III)

Modern Business Practices

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मराठा वाणिज्य मंडळाची संघटनात्मक रचना आणि कार्ये स्पष्ट करा. [14]

किंवा

सार्वजनिक उद्योगाची सद्याची कार्यपध्दती आणि धोरणे स्पष्ट करा.

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

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

- अ) राजर्षी शाहू महाराज स्वयंरोजगार योजना
ब) महिला स्वावलंबन निधी

प्रश्न 3) अ) महाराष्ट्र वाणिज्य मंडळाची उद्दिष्टे विषद करा. [7]

किंवा

ब) एल.पी.जी. अगोदरच्या सार्वजनिक सेवा स्पष्ट करा. [7]

क) कृषी उप-उत्पादनाचे स्वरूप व विल्हेवाट संबंधी माहिती सविस्तर स्पष्ट करा.

किंवा

ड) लघु उद्योगाच्या समस्या स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा.(कोणत्याही दोन)

[8]

- अ) भारतीय वाणिज्य मंडळ
- ब) सार्वजनिक उद्योगांची कार्यक्षमता
- क) कृषी उत्पादने व शेतसेवा
- ड) कृषी सप्तक योजना



Total No. of Questions : 4]

SEAT No. :

P2851

[Total No. of Pages : 2

[5419]-207

M.Com. (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics & Professional Values(Special Paper-III)
(2013 Pattern) (Credit System) (Group - D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Ethics' Explain the nature and objectives of ethics. **[14]**

OR

Explain in detail the Ethical and Unethical practices in marketing and advertising.

Q2) What is corporate citizenship? Explain the structure and approaches of corporate citizenship. **[14]**

OR

Explain in detail the Gandhian principles of Satya and Ahimsa.

Q3) a) What is 'Social Ethics'? Explain the issues & guidelines of social Ethics. **[7]**

OR

- b) Explain in detail the Gender Discrimination Unethical practices in India.
- c) Write a detailed note on Corporate Governance. **[7]**

OR

d) Explain Gandhian Approach in management & Trusteeship

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

- a) Importance of Business ethics.
- b) Ethical practices in Employment.
- c) Corporate social Responsibility.
- d) Relevance of Trusteeship principles in modern business.



P.T.O.

Total No. of Questions : 4]

P2851

[5419]-207

M.Com. (Semester - II)

BUSINESS ADMINISTRATION

Business Ethics & Professional Values(Special Paper-III)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) नितिशास्त्र संकल्पनेची व्याख्या द्या. नितिशास्त्राचे स्वरूप आणि उद्दिष्टे स्पष्ट करा. [14]
किंवा
'विपणन' आणि 'जाहिरातीतील' नैतिक व अनैतिक व्यवहार किंवा पध्दती स्पष्ट करा.
- प्रश्न 2) 'कॉर्पोरेट नागरिकत्व' म्हणजे काय? कॉर्पोरेट नागरिकत्वाचा आराखडा आणि दृष्टीकोन स्पष्ट करा. [14]
किंवा
गांधीजींची सत्य आणि अहिंसा ही तत्वे सविस्तर स्पष्ट करा.
- प्रश्न 3) अ) 'सामाजिक नितिमुल्ये' म्हणजे काय? सामाजिक नितिमुल्यांच्या संदर्भात मुद्दे आणि मार्गदर्शक सूचना स्पष्ट करा. [7]
किंवा
ब) भारतातील लिंगभेदविषयक अनैतिक पध्दती सविस्तर स्पष्ट करा.
क) कॉर्पोरेट प्रशासनावर सविस्तर टिप लिहा. [7]
किंवा
ड) व्यवस्थापन आणि विश्वस्ततेबाबतचा गांधींचा दृष्टिकोन स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा.(कोणत्याही दोन) [8]
अ) व्यावसायिक नितिशास्त्राचे महत्व
ब) रोजगारातील नैतिक पध्दती
क) कॉर्पोरेट सामाजिक जबाबदारी
ड) आधुनिक उद्योगात विश्वस्तता तत्वाची सुसंबध्दता किंवा समर्पकता



Total No. of Questions : 4]

SEAT No. :

P2852

[Total No. of Pages : 4

[5419]-208

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

COMMERCIAL LAWS AND PRACTICES

E-Security and Cyber Laws (Special Paper - III) (Group - E)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Computer Crime? Explain the types of Computer Crimes. [14]

OR

Explain data security controls and application controls.

Q2) Explain meaning of Cyber Laws? Explain the scope of Cyber Laws. [14]

OR

Explain the crimes and Punishments (section 65 to 79) under Information technology Act, 2002.

Q3) a) Explain the risk involved in E-commerce. [7]

b) Explain the legal aspects of E-contracts. [7]

OR

a) Explain the types of Intruders.

b) Explain bankers books evidence Act, 1891.

P.T.O.

Q4) Write short notes on : (any two)

[8]

- a) Internet vulnerability
- b) Computer viruses
- c) Duties of subscriber
- d) Indian Evidence Act, 1872



Total No. of Questions : 4]

P2852

[5419]-208

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

COMMERCIAL LAWS AND PRACTICES

E-Security and Cyber Laws (Special Paper - III) (Group - E)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) संगणकीय गुन्हे म्हणजे काय? संगणकीय गुन्ह्यांचे विविध प्रकार स्पष्ट करा. [14]

किंवा

‘डेटा सिक््युरिटी कंट्रोलस’ आणि ॲप्लिकेशन कंट्रोलस स्पष्ट करा.

प्रश्न 2) सायबर कायद्याचा अर्थ स्पष्ट करा. सायबर कायद्याची व्याप्ती स्पष्ट करा. [14]

किंवा

माहिती तंत्रज्ञान कायदा, 2002 अंतर्गत (कलम 65 ते 79) मधील गुन्हे आणि शिक्षा स्पष्ट करा.

प्रश्न 3) अ) इ-कॉमर्समध्ये अंतर्भूत असणारे धोके स्पष्ट करा. [7]

ब) इ-कराराच्या कायदेशीर बाजू स्पष्ट करा. [7]

किंवा

अ) ‘इंट्रयुडर्स’ चे प्रकार स्पष्ट करा.

ब) बॅक्स बुक्स पुरावा 1891 स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) इंटरनेट असुरक्षितता
- ब) कॉम्प्युटर व्हायरस
- क) सवस्कायबरची कर्तव्ये
- ड) भारतीय पुरावा कायदा 1872



Total No. of Questions : 4]

SEAT No. :

P2853

[Total No. of Pages : 2

[5419]-209

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

CO-OPERATION & RURAL DEVELOPMENT

International Co-operative Movement

(2013 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the impact of industrial revolution on Co-operative Movement in the world. **[14]**

OR

Give a brief outline of growth of Co-operative Movement in Europe.

Q2) Explain the role of Co-operative Movement in Capitalistic economies. **[14]**

OR

Explain the objectives and performance of International Co-operative Alliance.

Q3) Explain the problems of credit Co-operatives in Global economy. **[14]**

OR

Give a brief outline of growth of Co-operative Movement in Japan.

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

- a) Problems of Consumer Co-operatives in socialistic system.
- b) Challenges of Co-operatives in Global economy.
- c) Agriculture Co-operatives in Israel.
- d) Housing Co-operatives in USA.

▽▽▽▽

P.T.O.

Total No. of Questions : 4]

P2853

[5419]-209

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

CO-OPERATION & RURAL DEVELOPMENT

International Co-operative Movement

(2013 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

-
- प्रश्न 1) औद्योगिक क्रांतीचा जागतिक सहकारी चळवळीवरील प्रभाव स्पष्ट करा. [14]
किंवा
युरोपमधील सहकारी चळवळीच्या वाढीची थोडक्यात रूपरेषा द्या.
- प्रश्न 2) भांडवलशाही अर्थव्यवस्थेमध्ये सहकारी चळवळीची भूमिका स्पष्ट करा. [14]
किंवा
जागतिक सहकारी संघटनेची (International Co-operative Alliance) ची उद्दिष्टे आणि कामगिरी स्पष्ट करा.
- प्रश्न 3) जागतिकीकरण झालेल्या अर्थव्यवस्थेतील सहकारी पतसंस्थांच्या समस्या स्पष्ट करा. [14]
किंवा
जपानमधील सहकारी चळवळीच्या वृद्धीची थोडक्यात रूपरेषा द्या.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]
अ) समाजवादी व्यवस्थेतील ग्राहक सहकारी संस्थांच्या समस्या.
ब) जागतिकीकरण अर्थव्यवस्थेतील सहकारी संस्थापुढील आव्हाने.
क) इस्त्राईल मधील शेती सहकारी संस्था.
ड) यु एस ए मधील सहकारी गृहनिर्माण संस्था.

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P2854

[Total No. of Pages : 4

[5419]-210

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Banking Law and Practices (Paper - III)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the following under prevention of money laundering act, 2002. **[14]**

- a) Banking Company
- b) Attachment
- c) Money Laundering
- d) Property

OR

State and explain the Reserve Bank of India's guidelines on money laundering.

Q2) Elaborate the nature of relationship between banker and customer. **[14]**

OR

State the norms recommended by Damodaran Committee on customer services.

Q3) Discuss various types of risks faced by banks while managing their assets and liabilities. **[14]**

OR

- a) Explain the role of technology in up-gradation of banking services. **[7]**
- b) Explain the recent merger and acquisitions of banks in India. **[7]**

P.T.O.

Q4) Write notes on : (Any two)

[8]

- a) Right of Set Off
- b) Non Performing Assets (NPA)
- c) Punishment under prevention of money laundering act, 2002
- d) Credit Information Bureau of India Limited



Total No. of Questions : 4]

P2854

[5419]-210

M.Com. (Semester - II)

ADVANCED BANKING AND FINANCE

Banking Law and Practices (Paper - III)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 अंतर्गत खालील बाबींच्या व्याख्या द्या. [14]

- अ) बँकिंग कंपनी
ब) जप्ती
क) मनी लॉण्डरिंग
ड) मालमत्ता

किंवा

मनी लॉण्डरिंगच्या संदर्भातील भारतीय रिझर्व्ह बँकेच्या मार्गदर्शक सुचना सांगून स्पष्ट करा.

प्रश्न 2) बँक आणि ग्राहक यांमधील संबंधाचे स्वरूप विशद करा. [14]

किंवा

ग्राहक सेवेसंदर्भातील दामोदरन समितीने सुचविलेले मानदंड सांगा.

प्रश्न 3) बँकांना त्यांच्या मालमत्ता आणि दायित्वांचे व्यवस्थापन करतांना सामोरे जाव्या लागणाऱ्या विविध प्रकारच्या जोखिमांची चर्चा करा. [14]

किंवा

- अ) बँकिंग सेवेच्या आधुनिकीकरणातील तंत्रज्ञानाची भूमिका स्पष्ट करा. [7]
ब) भारतातील अलिकडील काळातील बँकांचे विलीनीकरण आणि संपादन स्पष्ट करा. [7]

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) बँकेचा वजावटीचा अधिकार
- ब) निष्क्रीय मालमत्ता
- क) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 अंतर्गत शिक्षा
- ड) भारतीय पत माहिती कार्यालय मर्यादित



Total No. of Questions : 4]

SEAT No. :

P2855

[Total No. of Pages : 4

[5419]-211

M.Com. (Semester - II)

ADVANCED MARKETING (Paper - III)

Customer Relationship Management & Retailing

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'CRM'? Explain the evolution of CRM as marketing tool. **[14]**

OR

What is 'Customer Retention Management'? Explain the reasons of Customer switching and strategies for retention.

Q2) Explain in detail the various CRM softwares. **[14]**

OR

Explain in detail the concepts customer Experience Management and customer profitability management.

Q3) a) Explain in detail the CRM principles. **[7]**

OR

- b) Explain the challenges of CRM. Implementation.
- c) Describe the Importance of Employee Organisation Relationship. **[7]**

OR

d) What is 'Customer Lifetime value'? Explain the factors affecting customer Lifetime value.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) CRM Cycle
- b) Customer Satisfaction
- c) Employee Customer Orientation
- d) Customer Recall Management



Total No. of Questions : 4]

P2855

[5419]-211

M.Com. (Semester - II)

ADVANCED MARKETING (Paper - III)

Customer Relationship Management & Retailing

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'ग्राहक संबंध व्यवस्थापन' म्हणजे काय? विपणनाचे तंत्र म्हणून ग्राहक संबंध व्यवस्थापनाची उत्क्रांती स्पष्ट करा. [14]

किंवा

'ग्राहक धारणा व्यवस्थापन' म्हणजे काय? ग्राहक बदलाची कारणे व ग्राहक टिकविण्याची व्यूहचरणा स्पष्ट करा.

प्रश्न 2) ग्राहक संबंध व्यवस्थापनातील विविध सॉफ्टवेअर स्पष्ट करा. [14]

किंवा

'ग्राहक अनुभव व्यवस्थापन' व 'ग्राहक नफाक्षमता व्यवस्थापन' या संकल्पना सविस्तर स्पष्ट करा.

प्रश्न 3) अ) ग्राहक संबंध व्यवस्थापनाची मुलतत्वे स्पष्ट करा. [7]

किंवा

ब) ग्राहक संबंध व्यवस्थापन अंमलबजावणीतील आव्हाने स्पष्ट करा.

क) कर्मचारी संस्था संबंधाचे महत्व विषद करा. [7]

किंवा

ड) 'ग्राहक आजीवन मुल्य' म्हणजे काय? ग्राहक आजीवन मुल्यावर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) ग्राहक संबंध व्यवस्थापन चक्र
- ब) ग्राहक समाधान
- क) कर्मचारी ग्राहक अभिमुखता
- ड) ग्राहक परत बोलावण्याचे व्यवस्थापन



Total No. of Questions : 3]

SEAT No. :

P2856

[Total No. of Pages : 7

[5419]-212

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

ADVANCED ACCOUNTING AND TAXATION

Business Tax Assessment & Planning (GST)

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

(Revised from 2018)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) ABC Ltd., is an Indian company is engaged in manufacture of paints for the year ending 31st March 2018. The Profit and Loss Account showed a net profit of Rs. 15,00,000. This included the following debits to the Profit and Loss Account : **[20]**

- a) Dividend amounted to Rs. 3,00,000 paid to shareholders.
- b) Interest amounting to Rs. 25,000 paid on the loan taken for the repayment of the company's income tax liability.
- c) Interest amounting to Rs. 25,000 paid on the loan taken to make donation to an approved charitable institution.
 - i) Rs. 1,80,000 spent by managing director on his visit to
 - I) Canada to buy machinery and finalize a collaboration agreement for a new independent undertaking proposed to be setup cycle tyre factory Rs. 60,000.
 - II) USA to study export market for paints Rs. 1,20,000.
 - ii) Managing director's wife accompanied her husband Rs. 30,000 was contributed by the company towards her foreign trip expenses and the German Collaborator paid Rs. 25,000 to her towards expenses.

P.T.O.

- d) Company incurred expenditure of Rs.2,00,000 as follows :
- i) Advertisement in Newspaper Rs. 80,000.
 - ii) Advertisement in Souvenir of political party Rs. 40,000.
 - iii) Guest house at factory Rs.80,000.
- e) Penalty of Rs. 50,000 for importing raw material in contravention of import regulations.

Compute the taxable income and tax liability of the company for the Assessment year 2018-19.

OR

Green field cooperative society is engaged in agree produce processing and its marketing to its members. It carries its activities without the aid of power. It furnishes the following details for the year 2017-18 from which compute the taxable income for the assessment year 2018-19.

- a) Income from processing of agricultural produce Rs. 38,500.
- b) Income from marketing of agricultural produce Rs. 12,000.
- c) Dividend from other cooperative society Rs. 41,400.
- d) Income from letting of godowns Rs. 24,000.
- e) Income from commission Rs. 31,000.
- f) Profits and Gains from other business Rs. 75,000.

Q2) Devidas Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2017-18 as below. **[15]**

- a) Income from Property held under trust for charitable purposes Rs. 20, 00,000.
- b) Voluntary contribution (Rs. 5,00,000 will form part of Corpus) Rs. 15, 00,000.
- c) Donations paid to Charitable School Rs. 6,00,000.
- d) Scholarship paid to slum Students Rs. 4,00,000.
- e) Amount spent on holding free Eye check up camps in Urban slums Rs. 3, 00,000.
- f) Amount set apart for setting up an old age home by March 2021 Rs. 10, 00,000.

Compute the total income and Tax liability of the trust for the assessment year 2018-19.

OR

- a) PK Ltd submits details for the year 2017-18 relevant to the assessment year 2018-19. Calculate amount of advance tax payable on respective due date by the company. [8]
- i) TDS at source by the suppliers and others Rs. 1,90,000.
 - ii) Income tax refund received Rs. 3,00,000.
 - iii) Disputed tax liability of Rs. 9,00,000 paid for the previous year 2016-17.
 - iv) Expected turnover Rs. 1,80,00,000 and Net Profit as a percentage of sales 12.25%.
- b) On 12th February 2018 Mrs. Deepika got a refund of Rs. 15,000 for the A.Y. 2017-18. Tax due for the said assessment year was Rs. 1,78,000. Advance tax and Income tax deducted at source amounted in all to Rs. 1,93,000. The return for the A.Y. 2017-18 was filed on 30th July 2017. Mrs. Deepika had proposed to complain to the Income Tax Officer regarding non-receipt of interest on refund of income tax of Rs. 15,000. As a tax consultant what will be your advice to her? [7]

Q3) Explain Various types of Assessment under Income Tax Act. 1961. [15]

OR

Write Short Notes (Any three)

- a) Tax Management
- b) Taxes under GST
- c) Threshold for registration
- d) Negative list for input tax credit
- e) Registration Number Format

▽▽▽▽

Total No. of Questions : 4]

P2856

[5419]-212

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

ADVANCED ACCOUNTING AND TAXATION

Business Tax Assessment & Planning

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

Note : It is applicable for the students who are not having GST syllabus.

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Yashavi Ltd., is an Indian company is engaged in manufacture of paints for the year ending 31st March 2018. The Profit and Loss Account showed a net profit of Rs. 30,00,000. This included the following debits to the Profit and Loss Account : **[14]**

- a) Dividend amounted to Rs. 6,00,000 paid to shareholders.
- b) Interest amounting to Rs. 50,000 paid on the loan taken for the repayment of the company's income tax liability.
- c) Interest amounting to Rs. 50,000 paid on the loan taken to make donation to an approved charitable institution.
 - i) Rs. 3,60,000 spent by managing director on his visit to :
 - I) Canada to buy machinery and finalize a collaboration agreement for a new independent undertaking proposed to be setup cycle tyre factory Rs. 1,20,000.
 - II) USA to study export market for paints Rs. 2,40,000.
 - ii) Managing directors wife accompanied her husband Rs. 60,000 was contributed by the company towards her foreign trip expenses and the German Collaborator paid Rs. 50,000 to her towards expenses.

- d) Company incurred expenditure of Rs.4, 00,000 as follows :
- i) Advertisement in Newspaper Rs. 1,60,000.
 - ii) Advertisement in Souvenir of political party Rs. 80,000.
 - iii) Guest house at factory Rs. 1,60,000.
- e) Penalty of Rs. 1,00,000 for importing raw material in contravention of import regulations. Compute the taxable income and tax liability of the company for the Assessment year 2018-19

OR

Sahyadri cooperative society is engaged in processing of agricultural produce and its marketing without the aid of power. The following particulars calculate its taxable income for the assessment year 2018-19.

	Rs.
Income from agricultural produces	47,000
Banking Business	10,000
Income from cottage industry	15,000
Income from Marketing of agricultural produce grown by its members	15,000
Income from purchase and sale of agricultural implements to members	12,000
Profits and gains of business	75,000
Collective disposal of labour	11,000
Income from house property	50,000
Interest and Dividend from other cooperative society	12,000
Income from letting of godowns	40,000

Compute taxable income of the co-operative society.

Q2) (A) Seva Charitable Trust submits you the following particulars for the previous year 2017-18. **[11]**

- a) Income from property held under trust Rs. 20,00,000.
- b) Voluntary contribution (out of which Rs. 5,00,000 will form part of corpus fund) Rs. 15,00,000.
- c) Donation paid to public charitable trust Rs.6,00,000.
- d) Scholarship paid to students Rs. 40,000.
- e) Amount spent on holding free medical checkup camp in urban slum area Rs. 3,00,000.
- f) Amount set apart for setting up an old age home by March 2020 Rs. 10,00,000

Find out the tax liability for the Assessment Year 2018-19.

OR

- a) From the following information provided by Mr. Vaibhav compute his Net Wealth for the assessment year 2018-19. [5]

Rs.

Motor Cars, not being held as stock in trade	30,00,000
Land in urban area held as stock in trade since March, 2000	50,00,000
Residential Flat	36,00,000
Cash in hand as per cash book	10,20,000
Jewellery not being held as stock in trade	50,90,000
Bank Balance	50,21,000
Loan for acquiring the land in urban area	37,00,000

- b) JK & Associates a chartered accountants firm practicing at Pune provides the services to its following clients. [6]

- i) Services provided to PNB Pune Rs. 11,60,000.
- ii) Services provided to Bank of Maharashtra Pune Rs. 9,80,000.
- iii) Services Provided to Other Clients (located in Pune and other than Pune) Rs. 17,40,000.

Compute the value of taxable services provided and the amount of service tax payable. Assume service tax if applicable is separately charged in the bill @ 15%.

- B) Write short note (any one) [3]

- a) Tax Planning
- b) Payment of Service Tax

Q3) Answer the following :

- a) Return of Income. [7]
- b) Deduction and Collection of Tax at Source. [7]

OR

- c) Merits of VAT. [7]
- d) Classification for customs and rate of customs duty. [7]

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

- a) Refund of Tax
- b) Valuation of taxable services for service tax
- c) Conditions for imposition of Excise duty
- d) Customs Procedures

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P2857

[Total No. of Pages : 3

[5419]-213

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Cost Control and Cost Systems

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) X Ltd and Y Ltd produce and sell the same type of product in the same market. For the year ended 31st March 2017 their Forecasted profit and Loss are as follows : [14]

Particulars		X Ltd		Y Ltd
Sales		3,00,000		3,00,000
Less Variable Cost	2,00,000		2,25,000	
Fixed Cost	50,000		50,000	
		2,50,000		2,75,000
Profit		50,000		25,000

You are required to calculate :-

- a) P/v Ratio, BEP, and Margin of safety of each Business.
- b) Explain giving reasons which business is likely to earn greater profit in condition of ____
 - i) Heavy Demand For the product.
 - ii) Low Demand For the product.

OR

P.T.O.

S Ltd Manufactures and market a single product. The Following Information is available.

Materials	Rs. 8 Per Unit
Variable cost	Rs. 6 Per Unit
Dealer's Margin	Rs. 2 Per Unit
Selling Price	Rs. 20 Per Unit
Fixed cost Rs. 2,50,000.	
Present Sales 80,000 Units.	
Capacity Utilization : 60%	

There is acute competition. Extra Efforts are necessary to sell. Suggestions have been Made For Increasing sales :-

- by Reducing selling price by 5% and
- by Increasing Dealers Margin by 25% over Existing rates.

Which of the two Suggestions would you recommended if the company desires to Maintain the present profit. Give reasons.

Q2) a) XY company Ltd has Budgeted to Make 40,000 Units of its Product 'A' whose variable cost per Unit is Rs 6 and Budgeted Fixed cost Rs. 80,000.

The Financial Director of XY Co Ltd has Suggested that a profit Margin of 25% on Full cost should be charged on the products.

The Marketing Director has challenged wisdom of this suggestion and has Furnished the following demand schedule : [11]

Price Per Unit [Rs.]	Demand [Units]
9	32,000
10	29,000
11	26,500
12	24,000
13	20,000

You are required to suggest :

- What would be the profit For this year IF a Full cost plus price were charged?
 - What Would be the Profit for the year If a profit maximising price were charged?
- b) Explain the concept of pareto Analysis. [3]

OR

a) The Cost sheet of Product is as follows : [11]

Direct Material	Rs. 10.00
Direct Wages	Rs. 5.00
<u>Factory overhead</u>	
Fixed	Rs. 1.00
Variable	Rs. 2.00
<u>Selling and Distribution OH</u>	
Fixed	Rs. 0.50
Variable	Rs. 1.00
Administrative Expenses	Rs. 1.50

The selling price per Unit is Rs. 25. The above Figures are For the product of 50,000 Units. Where as the capacity of the firm is 60,000 Units. A Foreign customer is desirous to buying 10,000 Units at a price of Rs. 19 per Unit. The Extra cost of Exporting the product is Rs. 0.05 per Unit. Advice the Manufacturer whether order should be accepted or rejected?

b) Write a Note on Just in Time. [3]

Q3) What do you mean by cost Reduction? What are the Areas of cost Reduction. [14]

OR

What is Activity based costing? Explain various steps in Activity based costing.

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

- Pricing policy
- Value analysis
- Difference between cost control and cost reduction
- Methods of absorption of Overhead.

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P2858

[Total No. of Pages : 4

[5419]-214

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

BUSINESS PRACTICES AND ENVIRONMENT (Special Paper - IV)

Business Environment Analysis

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State importance of small and cottage industries. Explain the problems faced by small and cottage industries. **[14]**

OR

What is Global Environment? Explain the impact of Social and cultural Environment on world trade.

Q2) What is financial Environment of Business? Explain the role of capital market in financial environment of Business. **[14]**

OR

- a) Explain the role of Co-operative Banks in financial environment of Business.
- b) Explain the role of 'MNC' in development of nation.

Q3) Write in detail the information of Reliance Group of Industries in India. **[14]**

OR

What is Environment Analysis? Explain the techniques of Analysis.

P.T.O.

Q4) Write short notes (any two)

[8]

- a) Impact of natural Environment.
- b) Management of Security market.
- c) Bargaining power of buyers.
- d) Bhavarlal Jain.



Total No. of Questions : 4]

P2858

[5419]-214

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

BUSINESS PRACTICES AND ENVIRONMENT (Special Paper - IV)

Business Environment Analysis

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) लघु व कुटिर उद्योगांचे महत्व विशद करून त्यांना भेडसावणाऱ्या समस्या स्पष्ट करा. [14]

किंवा

जागतिक पर्यावरण म्हणजे काय? सामाजिक आणि सांस्कृतिक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव स्पष्ट करा.

प्रश्न 2) व्यवसायाचे वित्तीय पर्यावरण म्हणजे काय? व्यवसायाच्या वित्तीय पर्यावरणात भांडवल बाजाराची भूमिका स्पष्ट करा. [14]

किंवा

अ) व्यवसायाच्या वित्तीय पर्यावरणामध्ये सहकारी बँकांची भूमिका स्पष्ट करा.

ब) देशाच्या विकासात बहुराष्ट्रीय कंपन्यांची भूमिका स्पष्ट करा.

प्रश्न 3) भारतातील रिलायन्स ग्रुप ऑफ इंडस्ट्रीज यावर सविस्तर माहिती लिहा. [14]

किंवा

पर्यावरण विश्लेषण म्हणजे काय? पर्यावरण विश्लेषणाच्या पध्दती स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) नैसर्गिक पर्यावरणाचे परिणाम
- ब) प्रतिभूतीच्या बाजारपेठेचे व्यवस्थापन
- क) खरेदीदाराची सौदाशक्ती
- ड) भवरलाल जैन



Total No. of Questions : 4]

SEAT No. :

P2859

[Total No. of Pages : 4

[5419]-215

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

ELEMENTS OF KNOWLEDGE MANAGEMENT (Special Paper - IV)

Business Administration

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define "Knowledge Management". Explain the Importance and Process of Knowledge Management. **[14]**

OR

Explain the different Typologies of Organizational Culture.

Q2) What do you mean by "Organizational Learning"? Explain the different levels of Organizational Learning. **[14]**

OR

What is Management of Change? How to implement the change?

Q3) a) Write a note on "Politics in Change". **[7]**

b) Write a note on "Reward and Recognition". **[7]**

OR

a) Differentiate between Information and Knowledge.

b) Write a note on "Attitude and Assumptions".

P.T.O.

Q4) Write short notes : (Any two)

[8]

- a) Knowledge Sharing.
- b) Unlearning.
- c) Forms of Knowledge Management.
- d) Individual Learning.



Total No. of Questions : 4]

P2859

[5419]-215

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

ELEMENTS OF KNOWLEDGE MANAGEMENT (Special Paper - IV)

Business Administration

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

प्रश्न 1) “ज्ञान व्यवस्थापनाची” व्याख्या द्या. ज्ञान व्यवस्थापनाची वैशिष्ट्ये आणि प्रक्रिया स्पष्ट करा. [14]

किंवा

‘संघटन संस्कृतिचे’ विविध प्रकार स्पष्ट करा.

प्रश्न 2) संघटनात्मक शिक्षण म्हणजे काय? संघटनात्मक शिक्षणाचे मार्ग किंवा पद्धती स्पष्ट करा. [14]

किंवा

‘बदल व्यवस्थापन’ म्हणजे काय? बदल व्यवस्थापनाचा उपयोग कसा केला जातो ते स्पष्ट करा.

प्रश्न 3) अ) ‘परिवर्तनातील राजकारण’ यावर टीप लिहा. [7]

ब) ‘पुरस्कार आणि मान्यता’ यावर टीप लिहा. [7]

किंवा

अ) माहिती आणि ज्ञान यामधील फरक सांगा.

ब) ‘वृत्ती आणि दृष्टिकोण’ यावर टीप लिहा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) ज्ञान सहभागिता.
- ब) शिक्षणा शिवाय शिक्षण घेणे.
- क) ज्ञान व्यवस्थापनाचे स्वरूप.
- ड) व्यक्तिगत शिक्षण.



Total No. of Questions : 4]

SEAT No. :

P2860

[Total No. of Pages : 4

[5419]-216

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - IV)

Law Relating to Copyright and Designs

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Infringement of Copyright'? Describe in details the remedies against Infringement of Copyright. **[14]**

OR

What is 'Geographical Indications'? State the legal provisions for Registration of Geographical Indications. When their Registration is prohibited?

Q2) Define the term 'New Plant Variety'. Describe the right of Farmers under the Protection of Plant Varieties and Farmers Rights Act, 2001. **[14]**

OR

Who may apply for Registration as a 'Registration User' of Design? What are the conditions for registration as a registered user?

Q3) a) What conditions the work should satisfy to qualify for Copyright. **[7]**
b) State the rights conferred by registration of 'Geographical Indications'. **[7]**

OR

- a) Explain Infringement (Piracy) of copyrights in design.
- b) What are the objects of the Protection of Plant Varieties and Farmers Rights Act, 2001.

P.T.O.

Q4) Write short notes on : (Any two)

[8]

- a) Term of Copyright Act as per section 22 to 99.
- b) Cancellation of Registration of Design.
- c) Power of Central Government as per section Geographical Indications of Goods Act, 1999.
- d) Authorities for Administration in Protection of Plant Varieties and Farmers Rights Act, 2001.



Total No. of Questions : 4]

P2860

[5419]-216

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - IV)

Law Relating to Copyright and Designs

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे संपूर्ण गुण दर्शवितात.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) मुद्रणाधिकाराचे उल्लंघन म्हणजे काय? मुद्रणाधिकाराच्या उल्लंघनावरील कायदेशीर उपाय संबंधीच्या तरतुदी स्पष्ट करा. [14]

किंवा

“भौगोलिक चिन्ह” म्हणजे काय? भौगोलिक चिन्ह नोंदणीच्या कायदेशीर तरतुदी सांगा. नोंदणीसाठी केव्हा प्रतिबंध घालता येतो?

प्रश्न 2) “रोपांचा नवीन नमुना” हि संज्ञा स्पष्ट करा. रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार शेतकऱ्याचे हक्क सांगा. [14]

किंवा

आराखडाचा “नोंदणीकृत वापरकर्ता” म्हणून कोणाला अर्ज करता येतो? “नोंदणी कृत वापरकर्ता” म्हणून नोंदणीसाठी असलेल्या कायदेशीर तरतुदी कोणत्या?

प्रश्न 3) अ) मुद्रणाधिकार प्राप्त करण्यासाठी कोणत्या अटीची पूर्तता करावी लागते? [7]

ब) मालाचे भौगोलिक चिन्ह कायदा, 1999 अंतर्गत नीडणारे हक्क सांगा. [7]

किंवा

अ) आराखडाचे मुद्रणाधिकाराचे उल्लंघन स्पष्ट करा.

ब) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 ची उद्दिष्ट्ये कोणती?

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) मुद्रणाधिकार कायद्यातील कलम 22 ते 99 स्पष्ट करा.
- ब) आराखड्याची नोंदणी रद्द करणे.
- क) मालाचे भौगोलिक चिन्ह कायदा, 1999 अंतर्गत केंद्र सरकारचे अधिकार.
- ड) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार प्रशासकीय यंत्रणा.



Total No. of Questions : 4]

SEAT No. :

P2861

[Total No. of Pages : 4

[5419]-217

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

MANAGEMENT OF CO-OPERATIVE BUSINESS (Special Paper - IV)

Co-operation and Rural Development

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the role of Co-operative department in the development of Co-operative movement. **[14]**

OR

What are the Social responsibilities of Co-operative business.

Q2) Explain the role of Anand Dairy in the development of Co-operative movement in Gujarat State. **[14]**

OR

Explain the policies and practices of Dairy Co-operatives.

Q3) Explain the Success story of Warana Co-operative organisation, Warananagar. **[14]**

OR

Explain the role of Gokul Sahakari Sangh in the development of Kolhapur area.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Primary Agricultural Credit societies
- b) Problems of Sugar Industry
- c) District Co-operative Bank
- d) Industrial relation in Co-operative business



Total No. of Questions : 4]

P2861

[5419]-217

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

MANAGEMENT OF CO-OPERATIVE BUSINESS (Special Paper - IV)

Co-operation and Rural Development

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) सहकारी चळवळीच्या विकासामध्ये सहकारी विभागाची भूमिका सांगा. [14]

किंवा

सहकारी संस्थांची सामाजिक जबाबदारी स्पष्ट करा.

प्रश्न 2) गुजरात राज्याच्या सहकारी चळवळीच्या विकासामधील आनंद सहकारी दुग्ध संस्थेची भूमिका स्पष्ट करा. [14]

किंवा

दुग्ध सहकारी संस्थांची व्यावसायिक धोरणे व कार्यपध्दती विशद करा.

प्रश्न 3) वारणा सहकारी संघटन वारणानगरची यशोगाथा विशद करा. [14]

किंवा

कोल्हापूर परिसरातील विकासात गोकूळ सहकारी संघाची भूमिका विशद करा.

प्रश्न 4) टिपा लिहा. (कोणतेही दोन)

[8]

- अ) प्राथमिक कृषी पतसंस्था
- ब) साखर उद्योगांच्या समस्या
- क) जिल्हा सहकारी बँक
- ड) सहकारी संस्थेतील औद्योगिक संबंध



Total No. of Questions : 4]

SEAT No. :

P2862

[Total No. of Pages : 4

[5419]-218

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

ADVANCED BANKING & FINANCE (Special Paper - IV)

Monetary Policy

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Answers must be to the point.*

Q1) Spell out and explain various components of monetary aggregates as set out by the Working Group on Money Supply under the chairmanship of Dr. Y.V. Reddy in 1998 **[14]**

OR

"Once the objective of price stability is achieved all other objectives of monetary policy are taken care of". Do you agree? Answer the questions in the light of the monetary policy objectives being conflicting.

Q2) Compare and contrast the working of the various tools of monetary policy. **[14]**

OR

Account for the efforts taken by the Reserve Bank of India in promoting industrial finance in India.

Q3) a) Explain in detail the link between money supply and the stability of prices in the economy. **[7]**

OR

How does the link between money supply and level of prices in the economy become useful for the RBI in deciding the monetary policy targets?

P.T.O.

- b) What monetary policy tools would the RBI use to control the rising or excessively falling prices in the economy? Answer for rising and falling prices should be independent. [7]

OR

How do you think the rising prices in the economy affect different sectors of the economy and how does the RBI ensure that such an impact is minimised?

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

- a) Mechanics of Cash Reserve Ratio
- b) Need of balanced economic growth
- c) RBI's measures to promote export
- d) Review of the latest monetary policy

▽▽▽▽

Total No. of Questions : 4]

P2862

[5419]-218

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

ADVANCED BANKING & FINANCE (Special Paper - IV)

Monetary Policy

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक गुण दर्शवितात.
3) उत्तरे मुद्देसूदच असावीत.
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) डॉ. वाय.वी. रेड्डी 1998 मध्ये यांच्या अध्यक्षते खालील चलन पुरवठ्यावरील कार्य गटाने दिलेले
मौद्रिक साठ्याचे विविध घटक नमूद व स्पष्ट करा. [14]

किंवा

“किंमत स्थैर्य हे उद्दिष्ट गाठल्यानंतर मौद्रिक धोरणाची इतर सर्व उद्दिष्टे गाठली जातात.” तुम्ही
याच्याशी सहमत आहात काय? मौद्रिक धोरणाची उद्दिष्टे एकमेकांशी विसंगत असतात याचा आधार
घेऊन आपले उत्तर लिहा.

प्रश्न 2) मौद्रिक धोरणाच्या विविध साधनांची तुलना व त्यांमधील विसंगती स्पष्ट करा. [14]

किंवा

औद्योगिक वित्ताच्या स्तरोन्नतीसाठी भारतीय रिझर्व्ह बँकेने केलेल्या विविध प्रयत्नांचा लेखा द्या.

प्रश्न 3) अ) अर्थव्यवस्थेतील किंमत स्थैर्य आणि चलन पुरवठा यांमधील दुवा स्पष्ट करा. [7]

किंवा

अर्थव्यवस्थेतील किंमत पातळी आणि चलनपुरवठा यांमधील संबंध (दुवा) भारतीय रिझर्व्ह
बँकेस मौद्रिक धोरणाचे लक्ष्य (ध्येय) ठरविण्यामध्ये कसे उपयोगी ठरतात?

- ब) अर्थव्यवस्थेत होणारी किंमतीतील वाढ व त्यात होणारी खूप घट नियंत्रित करण्यासाठी भारतीय रिझर्व्ह बँक मौद्रिक धोरणाची कोणती साधने वापरू शकते? किंमतीतील वाढ आणि घट यांचे साठी स्वतंत्र उत्तर द्या. [7]

किंवा

अर्थव्यवस्थेतील वाढत्या किंमती अर्थव्यवस्थेच्या विविध क्षेत्रांना कशा प्रकारे परिणाम करतात आणि हे परिणाम कमीत कमी राखण्यासाठी भारतीय रिझर्व्ह बँक काय करते?

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

- अ) रोख राखीव निधीची कार्यपध्दती
ब) संतुलित आर्थिक वाढीची गरज
क) निर्यातवाढीसाठी चे भारतीय रिझर्व्ह बँकेचे उपाय
ड) सध्याच्या (नवीनतम) मौद्रिक धोरणाचा आढावा



Total No. of Questions : 4]

SEAT No. :

P2863

[Total No. of Pages : 4

[5419]-219

M.Com. (Semester - II)

ADVANCED MARKETING (Special Paper - IV)

Services Marketing

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Services'. Explain the characteristics of Services and origin of Services Marketing. **[14]**

OR

What is 'Customer Expectation' in Services? Explain the problems & factors affecting on Customer Expectations.

Q2) Explain in detail the concept 'Physical Distribution/Place Mix and Services Marketing'. **[14]**

OR

Explain in detail the 'Financial and Economic impact of Service.

Q3) a) Explain in detail the reasons for Inter-functional conflicts. **[7]**

OR

- b) What is 'Service Encounter'? Explain the types of Service Encounter.
- c) What are the Customer Service Initiatives taken by aviation Sector. **[7]**

OR

- d) What are the Recent Service Initiatives taken by Hospitality Industry to Service customers.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Difference between goods & Services
- b) The Purchase Process for Services
- c) Problems and strategies in Services Marketing
- d) CRM Practices in Indian Service Business



Total No. of Questions : 4]

P2863

[5419]-219

M.Com. (Semester - II)

ADVANCED MARKETING (Special Paper - IV)

Services Marketing

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'सेवा' या संकल्पनेची व्याख्या द्या. सेवांची वैशिष्ट्ये व सेवा विपणनाची उत्पत्ती स्पष्ट करा. [14]

किंवा

सेवांमध्ये ग्राहकाच्या कोणत्या अपेक्षा असतात? ग्राहक अपेक्षामधील समस्या व ग्राहक अपेक्षांवर प्रभाव टाकणारे घटक स्पष्ट करा.

प्रश्न 2) सेवा विपणनातील भौतिक वितरण/स्थान मिश्र आणि सेवा विपणन ही संकल्पना सविस्तर स्पष्ट करा. [14]

किंवा

'सेवांचे वित्तिय व आर्थिक प्रभाव/परिणाम' सविस्तर स्पष्ट करा.

प्रश्न 3) अ) आंतर कार्यात्मक संघर्षाची कारणे सविस्तर स्पष्ट करा. [7]

किंवा

ब) 'सेवेतील अनपेक्षित प्रतिसाद' (Service Encounter) म्हणजे काय? सेवेतील अनपेक्षित प्रतिसादाचे प्रकार स्पष्ट करा.

क) हवाई वाहतूक व्यवसायामार्फत ग्राहकांना सेवा देण्यासाठी सद्या कोणते सेवा उपक्रम राबविले जातात? [7]

किंवा

ड) आदराविध्य (पाहुणचार) व्यवसायामार्फत ग्राहकांना सेवा देण्यासाठी सद्या कोणते सेवा उपक्रम राबविले जातात?

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) वस्तू आणि सेवा यातील फरक
- ब) सेवा खरेदी पक्रिया
- क) सेवा विपणनातील समस्यां व व्यूहरचना
- ड) भारतीय सेवा व्यवसायाच्या संदर्भात ग्राहक संबंध व्यवस्थापन पध्दती



Total No. of Questions : 4]

SEAT No. :

P2864

[Total No. of Pages : 4

[5419]-301

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

BUSINESS FINANCE

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Business Finance'? Explain the features and importance of Business finance. **[14]**

OR

Define 'Time Value of Money'. Explain the need and importance of time value of money.

Q2) What is 'Strategic Financial Planning?' Explain steps and limitations of financial planning. **[14]**

OR

What is over-capitalisation? Explain Causes effects and remedies of over-capitalisation.

Q3) a) What is Preference share? Explain types of Preference shares. **[7]**

OR

b) Explain the various measures of dividend policy.

c) Explain the needs for short term Financing. **[7]**

OR

d) Explain the Importance of Working capital.

P.T.O.

Q4) Write notes on (Any Two)

[8]

- a) Principles of Business Finance
- b) Bank Credit
- c) Under-capitalisation
- d) Limitations of short term financing



Total No. of Questions : 4]

P2864

[5419]-301

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

BUSINESS FINANCE

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) व्यावसायिक वित्त म्हणजे काय? व्यावसायिक वित्तपुरवठ्याची वैशिष्ट्ये आणि महत्त्व स्पष्ट करा. [14]

किंवा

पैशाचे समय मूल्य म्हणजे काय? पैशाच्या समय मूल्याची गरज आणि महत्त्व स्पष्ट करा.

प्रश्न 2) 'व्युहरचनात्मक वित्तिय नियोजन' म्हणजे काय? वित्तिय नियोजनाच्या पायऱ्या आणि मर्यादा स्पष्ट करा. [14]

किंवा

'अधिभांडवलीकरण' म्हणजे काय? त्याची कारणे, परिणाम आणि उपाययोजना स्पष्ट करा.

प्रश्न 3) अ) अग्रहक्क भाग म्हणजे काय? त्याचे प्रकार स्पष्ट करा. [7]

किंवा

ब) लाभांश धोरणाच्या मूल्यमापनाच्या विविध पध्दती स्पष्ट करा.

क) अल्पकालीन वित्तपुरवठ्याची गरज स्पष्ट करा. [7]

किंवा

ड) खेळत्या भांडवलाचे महत्त्व स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[8]

- अ) व्यावसायिक वित्तपुरवठा तत्त्वे
- ब) बँक कर्ज
- क) न्यूनतम भांडवलीकरण
- ड) अल्पकालीन वित्तपुरवठ्याच्या मर्यादा



Total No. of Questions : 4]

SEAT No. :

P3675

[Total No. of Pages : 2

[5419]-302

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

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is research? State the objectives of research. **[14]**

OR

What do you mean by business research? Explain the features of a good research.

Q2) What is sampling? State the types of sampling. **[14]**

OR

Define the term hypothesis. Explain the types of hypothesis.

Q3) a) Write a detail note on types of measurement. **[7]**

OR

Write a detail note on types of scaling.

b) Explain the layout of research report. **[7]**

OR

Explain the mode of preparing a bibliography.

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

- a) Footnote system.
- b) Classification.
- c) Secondary data.
- d) Processing of data.



P.T.O.

Total No. of Questions : 4]

P3675

[5419]-302

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

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

-
- प्रश्न 1) संशोधन म्हणजे काय? संशोधनाची उद्दिष्टे विशद करा. [14]
किंवा
व्यावसायिक संशोधन म्हणजे काय? आदर्श संशोधनाची वैशिष्ट्ये स्पष्ट करा.
- प्रश्न 2) नमुना निवड म्हणजे काय? नमुना निवडीचे प्रकार विशद करा. [14]
किंवा
गृहीतकृत्य या संज्ञेची व्याख्या लिहा. गृहितकाची प्रकार स्पष्ट करा.
- प्रश्न 3) अ) मापनाचे प्रकार यावर सविस्तर टीप लिहा. [7]
किंवा
श्रेणीकरणाचे प्रकार यावर सविस्तर टीप लिहा.
ब) संशोधन अहवालाचा आराखडा स्पष्ट करा. [7]
किंवा
संदर्भसूची तयार करण्याच्या पद्धती स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]
अ) तळटीप पद्धती.
ब) वर्गीकरण.
क) द्वितीय सामुग्री.
ड) माहिती प्रक्रीयाकरण.



Total No. of Questions : 4]

SEAT No. :

P2865

[Total No. of Pages : 2

[5419]-303

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

ADVANCED ACCOUNTING AND TAXATION

Advanced Auditing

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the Audit concept. State Relationship of auditing with other discipline. [14]

OR

What is meant by Verification? State the importance of verification of Assets and Liabilities from the point of view of on Auditor.

Q2) Define Internal Control. Explain the Significance and Techniques of Internal Control. [14]

OR

Explain the special aspects of computerized Information System (CIS) Audit Environment.

Q3) a) Explain the role of the Auditing and Assurance Standard Board in India. [7]

OR

Audit Report with Special Reference to CARO 2003.

b) Distinction between Verification and Valuation. [7]

OR

State the Powers of Audit Committee.

P.T.O.

Q4) Write Short Notes : (Any Two)

[8]

- a) Vouching
- b) Profit and divisible profit
- c) Contents of Audit Report
- d) Audit Tools



Total No. of Questions : 4]

SEAT No. :

P2866

[Total No. of Pages : 2

[5419]-304

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Cost Audit

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) 'Cost Audit is Efficiency Audit' Do you agree with this statement? In view of this statement, discuss the Annexure to Cost Audit Report which supplements this statement. **[14]**

OR

Discuss the provisions regarding Appointment, Qualifications, Rights and Duties of Cost Auditor as per Companies (Cost Records and Audit) Rules, 2014.

Q2) The Income Statement HP Ltd. for the year ended showed a profit of Rs.7,00,000/- The record of the company revealed the following :

- a) Closing stock as per Cost Record is undervalued by Rs.1,60,000
- b) Factory Overheads over absorbed in Cost Record by Rs.50,000
- c) Administration Overheads are under absorbed in Costing by Rs.1,00,000
- d) Interest on Capital Rs.1,25,000 being debited only in Income Statement
- e) Dividend Received Rs.5,000 is not considered in Cost Record.

Prepare Reconciliation Statement and find out Profit/Loss as per Cost Record. **[14]**

OR

P.T.O.

From the following information find out the Total CTC (Cost to the Company) of Cost Center No. 01 which is the major department in the manufacturing set up of company covered by Cost Audit.

- a) Total No. of Employees directly employed for Cost Center No. 01: 500 out of which A Category, which is 50% are drawing an average salary of Rs. 4.60 lakhs p.a each and for the remaining an average salary is Rs. 2.90 lakhs p.a. each.
- b) In addition to the Cash Salary, the value of Perquisites and other benefits is valued at Rs.0.60 lakhs per employee per annum for A Category employees and Rs.0.20 lakhs each for the remaining.
- c) Company spends on an average Rs.6,000 p.a. as canteen subsidy for each employee irrespective of their category.

- Q3)**
- a) Make a list of Cost Records maintained in any manufacturing company.[7]
 - b) Explain the disclosures required as per Clause 16 (Interest and financing charges) as per the Companies (Cost Records and Audit) Rules, 2014.[7]

OR

- a) Explain the contents of Annexure 1 in Cost Audit Report relating to Material Cost.
- b) Explain the Cost Accounting treatment of Research & Development Expenses.

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

- a) Social Audit
- b) Time Limit for submission of Cost Audit Report
- c) Internal Control as regards Outsourcing
- d) Types of Material Losses

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P2867

[Total No. of Pages : 4

[5419]-305

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

BUSINESS PRACTICES & ENVIRONMENT

Entrepreneurial Behaviour (Special Paper - V)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is 'Entrepreneurship Training'? Explain the various Training Models & Training components. **[14]**

OR

Explain in detail the skills required for effective Entrepreneurship Development.

Q2) What are the skills and qualifications required for Motivator? **[14]**

OR

Narrate the Scope for Entrepreneurship in service sector.

Q3) a) Explain the meaning & features of Entrepreneurship. **[7]**

b) Explain the beliefs & attitude in Entrepreneurship Development. **[7]**

OR

a) Explain the need & Importance of Trainer.

b) Explain the importance & relevance of Business Opportunity.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Tools & Techniques of Behavioral Tests
- b) Sources of Achievement Motivation
- c) Post Training Support
- d) Market survey Tools & Techniques



Total No. of Questions : 4]

P2867

[5419]-305

M.Com. (Part - II) (Semester - III)
BUSINESS PRACTICES & ENVIRONMENT
Entrepreneurial Behaviour (Special Paper - V)
(2013 Pattern) (Credit System)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'उद्योजकता प्रशिक्षण' म्हणजे काय? प्रशिक्षणाचे विविध नमुने व घटक स्पष्ट करा. [14]

किंवा

परिणामकारक उद्योजकता विकासासाठी आवश्यक असणारी कौशल्ये सविस्तर स्पष्ट करा.

प्रश्न 2) प्रेरकासाठी आवश्यक कौशल्ये व अर्हता (पात्रता) कोणत्या ते सांगा. [14]

किंवा

सेवा क्षेत्रात उद्योजकतेला असलेला वाव (व्याप्ती) कथन करा.

प्रश्न 3) अ) उद्योजकतेचा अर्थ व वैशिष्ट्ये स्पष्ट करा. [7]

ब) उद्योजकता विकासातील विश्वास व दृष्टीकोन स्पष्ट करा. [7]

किंवा

अ) प्रशिक्षकाची गरज आणि महत्व स्पष्ट करा.

ब) व्यवसाय संधीचे महत्व आणि सहसंबंध स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) वर्तनात्मक चाचणीसाठी वापरली जाणारी साधने व तंत्रे
- ब) सिध्दी प्रेरणेचे स्रोत
- क) प्रशिक्षणोत्तर सहाय्य
- ड) बाजारपेठ सर्वेक्षण साधने व तंत्रे



Total No. of Questions : 4]

SEAT No. :

P2868

[Total No. of Pages : 4

[5419]-306

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

BUSINESS ADMINISTRATION

Human Resource Management (Special Paper - V)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Human Resource Management. Explain the approaches of Human Resource Management. **[14]**

OR

Explain the challenges of Human Resource Management in Indian context.

Q2) Explain the importance of Human Resource Planning. **[14]**

OR

What is Training? Discuss the need and importance of training.

Q3) What is Merit Rating? Explain the Objectives and Methods of Merit Rating. **[14]**

OR

Discuss the importance and methods of Job evaluation.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Effects of downsizing
- b) Benchmarking
- c) Objectives of Human Resource Audit
- d) Factors to be considered in Lay off policy
- e) Benefits of outsourcing



Total No. of Questions : 4]

P2868

[5419]-306

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

व्यवसाय प्रशासन

मानवी संसाधन व्यवस्थापन (Special Paper - V)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मानवी संसाधन व्यवस्थापनाची व्याख्या करा. मानवी संसाधन व्यवस्थापनाचे दृष्टीकोन स्पष्ट करा. [14]

किंवा

भारतातील मानवी संसाधन व्यवस्थापनासमोरील आव्हाने स्पष्ट करा.

प्रश्न 2) मानवी संसाधन नियोजनाचे महत्त्व स्पष्ट करा. [14]

किंवा

प्रशिक्षण म्हणजे काय? प्रशिक्षणाची गरज व महत्त्व यावर चर्चा करा.

प्रश्न 3) गुणवत्ता अनुसंहिता म्हणजे काय? गुणवत्ता अनुसंहितेची उद्दिष्टे व पध्दती स्पष्ट करा. [14]

किंवा

कार्यमुल्यमापनाचे महत्त्व व पध्दती यावर चर्चा करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) डाऊनसायडिंगचे परिणाम
- ब) बेंचमार्कींग
- क) मानवी संसाधन अंकेक्षणाची उद्दिष्टे
- ड) कामबंदी (Layoff) धोरण ठरवितांना लक्षात घ्यावयाचे घटक
- इ) बाह्यस्रोतीकरणाचे फायदे



Total No. of Questions : 3]

SEAT No. :

P2869

[Total No. of Pages : 2

[5419]-307

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

COMMERCIAL LAWS & PRACTICES

Laws Relating to International Business (Special Paper - V)

(2013 Pattern) (Group - B)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Explain the rights & duties of trans-national corporation under International Laws. **[15]**

OR

Explain the Adam Smith's Theory of Absolute Difference in cost of International Trade.

Q2) State the provision regarding Import and Exports under India's foreign trade policy. **[15]**

OR

Explain in detail of International Commercial Arbitration and Conciliation under United Nations Commission for International Trade Law (UNCITRACL).

Q3) Write short notes on (any two) **[20]**

- a) India and International Law
- b) Role of National & International Law in International Trade
- c) Carbon Credit
- d) International Court

▽▽▽▽

P.T.O.

Total No. of Questions : 3]

P2869

[5419]-307

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

COMMERCIAL LAWS & PRACTICES

Laws Relating to International Business (Special Paper - V)

(2013 Pattern) (Group - B)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय कायद्यांतर्गत ट्रान्स नॅशनल कॉर्पोरेशनचे अधिकार आणि कर्तव्ये स्पष्ट करा. [15]

किंवा

ॲडम स्मिथ यांचा आंतरराष्ट्रीय व्यापाराचा खर्चातील निव्वळ फरक सिद्धांत स्पष्ट करा.

प्रश्न 2) भारताच्या परराष्ट्र धोरणाच्या अंतर्गत आयात आणि निर्याती संदर्भातील तरतूदी स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय व्यावसायिक लवाद आणि युनायटेड नेशनस् कमिशन फॉर इंटरनॅशनल ट्रेड लॉ (UNCITRACL) अंतर्गत सलोखा (Conciliation) सविस्तर स्पष्ट करा.

प्रश्न 3) टीपा लिहा. (कोणत्याही दोन) [20]

- अ) भारत आणि आंतरराष्ट्रीय कायदा
ब) राष्ट्रीय आणि आंतरराष्ट्रीय कायद्याचा आंतरराष्ट्रीय व्यापारातील भूमिका
क) कार्बन क्रेडीट
ड) आंतरराष्ट्रीय न्यायालय

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P2870

[Total No. of Pages : 4

[5419]-308

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the features of Agricultural credit.

[14]

OR

State the importance of Agricultural credit.

Q2) Explain the limitations of Agricultural credit.

[14]

OR

Describe the problems related to Long Term Agricultural credit.

Q3) Explain the progress and problems of District Central Co-operative Banks. **[14]**

OR

Describe the role of Agricultural credit Co-operative societies in Agricultural Development.

P.T.O.

Q4) Write short notes (Any Two)

[8]

- a) Types of Credit.
- b) Federal structure of credit Co-operatives.
- c) Agricultural credit and Nationalized Banks.
- d) Role of State Co-operative Bank.



Total No. of Questions : 4]

P2870

[5419]-308

M.Com. (Semester - III)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Credit System

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) कृषी कर्जाची वैशिष्ट्ये स्पष्ट करा. [14]

किंवा

कृषी कर्जाचे महत्व सांगा.

प्रश्न 2) कृषी कर्जाच्या मर्यादा स्पष्ट करा. [14]

किंवा

दीर्घ मुद्दी कृषी कर्ज विषयक समस्या स्पष्ट करा.

प्रश्न 3) जिल्हा मध्यवर्ती सहकारी बँकांची प्रगती व समस्या विशद करा. [14]

किंवा

कृषी विकासातील कृषी सहकारी पतसंस्थांची भूमिका स्पष्ट करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) कर्जाचे प्रकार.
- ब) संघीय सहकारी संस्थांची रचना.
- क) कृषी कर्ज आणि राष्ट्रीयकृत बँका.
- ड) राज्य सहकारी बँकांची भूमिका.



Total No. of Questions : 4]

SEAT No. :

P2871

[Total No. of Pages : 4

[5419]-309

M.Com. (Semester - III)

ADVANCED BANKING & FINANCE

Foreign Exchange (Paper - V)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Trace the growth of the foreign Exchange market in India. **[14]**

OR

What are the features of a forward market? Elaborate on the working of the forward exchange rate.

Q2) Explain in detail the provisions of the FEMA 2000 act. What are its benefits over FERA? **[14]**

OR

What is the meaning of Spot foreign exchange market? Who are the participants of the foreign exchange market?

Q3) What is the role of RBI in the foreign exchange market? **[14]**

OR

Explain in detail the operation of a Letter of Credit.

P.T.O.

Q4) Write short notes on - (Any Two)

[8]

- a) Swap rate.
- b) FCNR account.
- c) Transferable Letter of Credit.
- d) EXIM Bank objectives.



Total No. of Questions : 4]

P2871

[5419]-309

M.Com. (Semester - III)

प्रगत बँकींग आणि वित्तपुरवठा
विदेश विनिमय (स्पेशल पेपर - V)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भारतातील विदेशी विनिमय बाजाराच्या वाढीचा अढावा घ्या.

[14]

किंवा

वायदा बाजाराची वैशिष्ट्ये कोणती? वायदा विनिमय दराची कार्यपध्दती स्पष्ट करा.

प्रश्न 2) फेमा कायदा 2000 मधील तरतुदी सविस्तर स्पष्ट करा. फेमा कायद्या पेश्या त्याचे फायदे कोणते? [14]

किंवा

हजर विनिमय बाजाराचा अर्थ काय? विदेशी विनिमय बाजारातील सहभागी घटक कोणते?

प्रश्न 3) विदेशी विनिमय बाजारातील भारतीय रिझर्व बँकेची भूमिका कोणती?

[14]

किंवा

पतपत्राची कार्यपध्दती सविस्तर स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) अदला बदल दर.
- ब) एफ. सी. एन. आर खाते.
- क) हस्तांतरक्षम पतपत्र.
- ड) आयात-निर्यात बँकेची उद्दिष्ट्ये.



Total No. of Questions : 4]

SEAT No. :

P2872

[Total No. of Pages : 4

[5419]-310

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

ADVANCED MARKETING

International Marketing (Special Paper - V)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the economic, Political and legal factors affecting International Market. **[14]**

OR

Define International Marketing. Describe the challenges and opportunities in International Marketing.

Q2) Define Pricing. State various factors Influencing pricing decision. **[14]**

OR

What are the financial and fiscal Incentives provided by Govt. to Indian exporters? Explain.

Q3) a) Define marine Insurance. Explain the principles of marine Insurance of goods to be exported. **[7]**

OR

b) Write a note on GATT.

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

OR

d) Explain the role of RBI in export promotion.

P.T.O.

Q4) Write short notes on (any two)

[8]

- a) International Marketing Mix.
- b) International Distribution system.
- c) Excise clearance.
- d) World Trade organisation.



Total No. of Questions : 4]

P2872

[5419]-310

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

ADVANCED MARKETING

International Marketing (Special Paper - V)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहे.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) आंतरराष्ट्रीय बाजारपेठ प्रभावित करणारे आर्थिक, राजकीय आणि कायदेशीर घटक स्पष्ट करा. [14]

किंवा

आंतरराष्ट्रीय विपणनाची व्याख्या सांगा. आंतरराष्ट्रीय विपणनातील आव्हाने आणि संधी यांचे वर्णन करा.

प्रश्न 2) 'किंमत' ही संज्ञा स्पष्ट करा. किंमत निर्णयावर प्रभाव टाकणारे विविध घटक सांगा. [14]

किंवा

भारतीय निर्यातदारांना शासनाकडून कोणती आर्थिक आणि राजकीय प्रलोभने पुरविली जातात ते स्पष्ट करा.

प्रश्न 3) अ) सागरी विम्याची व्याख्या द्या. वस्तू निर्याती संबंधी असणाऱ्या सागरी विम्याची तत्वे स्पष्ट करा. [7]

किंवा

ब) गॅट वर टिपा लिहा.

क) एक्झीम बँकेची विविध कार्ये सांगा. [7]

किंवा

ड) निर्यात वृद्धी संबंधी रिझर्व बँकेची भूमिका स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) आंतरराष्ट्रीय विपणन मिश्र.
- ब) आंतरराष्ट्रीय वितरण प्रणाली.
- क) उत्पादन शुल्क समाशोधन.
- ड) जागतिक व्यापार संघटना.



Total No. of Questions : 4]

SEAT No. :

P2873

[Total No. of Pages : 2

[5419]-311

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

ADVANCED ACCOUNTING AND TAXATION

Specialized Areas in Auditing (Credit System)

(2013 Pattern) (Special Paper - VI) (Group - A)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Excise Audit? Explain the procedure of Excise Audit 2000. **[14]**

OR

What are the steps involved in Bank Audit? Explain the Audit procedure of checking of Assets and Liabilities.

Q2) Explain the audit of Urban Co-operative Credit Societies. **[14]**

OR

What is Government Audit? Explain the various objectives of Government Audit.

Q3) a) Explain Areas of Internal Audit. **[7]**

OR

Explain the legal provision of Tax Audit u/s 44AB.

b) State the special features of Audit of Charitable Trust. **[7]**

OR

Role of Comptroller and Auditor General.

P.T.O.

Q4) Write Short Notes : (any two)

[8]

- a) Review of Internal Control.
- b) Audit of Co-operative Consumers Store.
- c) Audit of Educational Institutions.
- d) Audit of Public Sector Undertaking.



Total No. of Questions : 4]

SEAT No. :

P2874

[Total No. of Pages : 2

[5419]-312

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

Management Audit

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the term Management Audit. State the salient feature of Management Audit and its scope in the light of globalization. [14]

OR

Explain the concept of Management Audit. Explain the relation between Cost Audit, Management Audit and Financial Audit.

Q2) "Corporate image is an integral part of corporate strategy" Discuss. [14]

OR

What is Performance Evaluation and Review Technique [PERT]. How it is different from Critical Path Method [CPM]?

Q3) a) Explain the meaning and concept of Operational Audit. [7]

b) Write a note on Evaluation of Research and Development. [7]

OR

a) Write note on evaluation of Corporate Culture?

b) Explain the concept of Corporate Service Audit.

P.T.O.

Q4) Write short notes : (Any Two)

[8]

- a) Social cost benefit analysis.
- b) Corporate Development Audit.
- c) Evaluation of Consumer services.
- d) Corporate Service Audit



Total No. of Questions : 4]

SEAT No. :

P2875

[Total No. of Pages : 4

[5419]-313

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

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern(Special Paper - VI)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) State the role of Government in entrepreneurship development. **[14]**

OR

Explain the problems in entrepreneurship development in India.

Q2) Explain the role of specialised institutions in entrepreneurship development. **[14]**

OR

State the importance of 'Project Design' in developing new business.

Q3) a) State the important issues in Project Management. **[7]**

b) Explain the importance of 'Project evaluation Review Technique' (PERT). **[7]**

OR

a) State the importance of Project Identification in developing new business.

b) State the important factors in preparation of business plan.

P.T.O.

Q4) Write short notes : (Any Two)

[8]

- a) Entrepreneurship within organisation.
- b) Critical path method.
- c) Project direction.
- d) Changes in entrepreneurship development.



Total No. of Questions : 4]

P2875

[5419]-313

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

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurship Development Pattern(Special Paper - VI)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) उद्योजकता विकासातील सरकारची भूमिका सांगा. [14]

किंवा

भारतातील उद्योजकता विकासातील समस्या स्पष्ट करा.

प्रश्न 2) उद्योजकता विकासातील विशेष संस्थांची भूमिका स्पष्ट करा. [14]

किंवा

नवीन व्यवसाय विकासातील 'प्रकल्प आराखड्याचे महत्व सांगा'.

प्रश्न 3) अ) प्रकल्प विकासातील महत्वाचे घटक सांगा. [7]

ब) प्रकल्प मूल्यमापन व आढावा तंत्राचे महत्व स्पष्ट करा. [7]

किंवा

अ) नवीन व्यवसाय विकासातील प्रकल्प निवडीचे महत्व सांगा.

ब) व्यवसाय नियोजन तयारीतील महत्वाचे घटक सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संघटनार्तगत उद्योजकता.
- ब) टिकात्मक मार्ग पध्दत.
- क) प्रकल्प दिग्दर्शन.
- ड) उद्योजकता विकासामधील बदल.



Total No. of Questions : 4]

SEAT No. :

P2876

[Total No. of Pages : 4

[5419]-314

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

BUSINESS ADMINISTRATION

Organisational Behaviour (Special Paper - VI)

(2013 Pattern) (Group - D)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Organisational Behaviour'. State and explain the scope and importance of Organisational Behaviour. **[14]**

OR

Explain the models of Organisational Behaviour.

Q2) What is Job satisfaction? Explain the consequences of Job Satisfaction. **[14]**

OR

Describe how work culture can be created and maintained in an organisation.

Q3) a) Why Emotional Intelligence is important at work place? **[7]**

b) State the types of Conflicts. **[7]**

OR

a) Explain the impact of Stress on Personality.

b) Distinguish between Groups and Team.

P.T.O.

Q4) Write notes : (Any Two)

[8]

- a) Characteristics of Organisational culture.
- b) Measures to change the Attitude.
- c) Demerits of Informal Group.
- d) Group cohesiveness.



Total No. of Questions : 4]

P2876

[5419]-314

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

BUSINESS ADMINISTRATION

Organisational Behaviour (Special Paper - VI)

(2013 Pattern) (Group - D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) 'संघटनात्मक वर्तन' या संकल्पनेची व्याख्या करा. संघटनात्मक वर्तनाची व्याप्ती व महत्व स्पष्ट करा. [14]

किंवा

संघटनात्मक वर्तनाची प्रारूपे स्पष्ट करा.

प्रश्न 2) कार्यसमाधान म्हणजे काय? कार्यसमाधानाचे परिणाम स्पष्ट करा. [14]

किंवा

व्यावसायिक संस्थांमध्ये कार्यसंस्कृती कशी निर्माण करता येईल व टिकविता येईल हे विशद करा.

प्रश्न 3) अ) कामाच्या ठिकाणी भावनिक बुद्धीमत्ता महत्वपूर्ण का ठरते? [7]

ब) संघर्षाचे विविध प्रकार सांगा. [7]

किंवा

अ) ताणतणावाचे व्यक्तिमत्त्वावर होणारे परिणाम स्पष्ट करा.

ब) संघ आणि गट यामधील फरक स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संस्थात्मक कार्यसंस्कृतीची वैशिष्ट्ये.
- ब) प्रवृत्ती बदलासाठीचे उपाय.
- क) अनौपचारिक समुहाचे दोष.
- ड) समूह सहकार्य.



Total No. of Questions : 4]

SEAT No. :

P2877

[Total No. of Pages : 4

[5419]-315

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

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation - Norms and Practices (Special Paper - VI)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain "Havana Charter" for International Trade Organization. (ITO) [14]

OR

What is World Trade Organization? Explain the structure and working of WTO.

Q2) State the special provisions relating to cinematograph films (Art-IV) and freedom of transit as per GATT (Art-V) - 1994. [14]

OR

Explain the procedure of WTO related to dispute settlement system.

Q3) a) Discuss the role of WTO in respect of Agriculture Trade. [7]

b) State the special provisions relating to most favored nation treatment (Art-I) and schedule of concession (Art-II) as per GATT-1994. [7]

OR

a) What are the objectives and relevance of GATT at present?

b) Discuss the process of WTO agreement, membership, accession and withdrawals.

P.T.O.

Q4) Short Notes : (Any Two)

[8]

- a) International Trade Organization.
- b) WTO and Global Economic Policy.
- c) India's response to WTO.
- d) Adoption of panel reports as per WTO dispute settlement mechanism.



Total No. of Questions : 4]

P2877

[5419]-315

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

COMMERCIAL LAWS AND PRACTICES

World Trade Organisation - Norms and Practices (Special Paper - VI)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) प्रश्नांचे उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

प्रश्न 1) आंतरराष्ट्रीय व्यापार संघटनेबाबत असलेला “हवना अधिकार पत्र” (Havana Charter) बाबतचा तपशिल सांगा. [14]

किंवा

जागतिक व्यापार संघटना म्हणजे काय? जागतिक व्यापार संघटनेची रचना व कामकाजाची माहिती सांगा.

प्रश्न 2) गॅट कायदा 1994 अंतर्गत सिनेमॅटोग्राफ फिल्मस् (कलम चार) व सक्रमणाचे स्वातंत्र्य (कलम पाच) याबाबत देण्यात येणाऱ्या विशेष तरतूदी स्पष्ट करा. [14]

किंवा

जागतिक व्यापार संघटनेच्या कलह निराकरण पध्दतीची कार्यपध्दती स्पष्ट करा.

प्रश्न 3) अ) शेती विषयक व्यापारासंबंधी जागतिक व्यापार संघटनेच्या भूमिकेवर : चर्चा करा. [7]
ब) गॅट (GATT) कायदा 1994 अंतर्गत अनुकूल देशांच्या संदर्भात (कलम एक) आणि सवलतींचे परिशिष्ट (कलम दोन) प्रमाणे असणाऱ्या विशेष तरतूदी सांगा. [7]

किंवा

अ) सद्व्य:स्थितीत गॅट कायद्याचा उद्देश व समर्पकता स्पष्ट करा.

ब) जागतिक व्यापार संघटना कराराची पध्दती सभासदत्व, अधिकार आणि समाप्ती इ. बाबींवर चर्चा करा.

प्रश्न 4) टिपा द्या. (कोणत्याही दोन)

[8]

- अ) आंतरराष्ट्रीय व्यापार संघटना
- ब) जागतिक व्यापार संघटना व समग्र अर्थिक धोरण
- क) भारताचा जागतिक व्यापार संघटनेला असलेला प्रतिसाद
- ड) जागतिक व्यापार संघटनेच्या कलह निराकरण पध्दतीनुसार पॅनेलच्या अहवालाचे स्विकृतीकरण



Total No. of Questions : 4]

SEAT No. :

P2878

[Total No. of Pages : 2

[5419]-316

M.Com. (Part - II)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative and Rural Banking System

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the present status of over dues in Co-operative banks. What are the norms of NPA? **[14]**

OR

Explain the functions and working of Maharashtra state Co-operative bank.

Q2) Describe the procedure and norms of refinance from NABARD to state Co-operative banks. **[14]**

OR

Evaluate the performance of Maharashtra state Co-operative bank in Co-operative credit since 1991.

Q3) Explain the role of RBI in Co-operative credit since - 1991. **[14]**

OR

Explain the role of National federation of state Co-operative banks since 1991.

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

- a) Kisan Credit Card.
- b) Objective of MSC Bank.
- c) Historical background of NABARD.
- d) Funding of RBI to Co-operatives.



P.T.O.

Total No. of Questions : 4]

P2878

[5419]-316

M.Com. (Part - II)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative and Rural Banking System

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) सहकारी बँकांमधील थकित कर्जाची सद्यस्थिती स्पष्ट करा. निष्क्रीय मालमत्तेच्या अटी/निकष कोणते आहेत? [14]

किंवा

महाराष्ट्र राज्य सहकारी बँकेची कार्ये आणि कार्यपध्दती स्पष्ट करा.

प्रश्न 2) नाबार्ड कडून राज्य सहकारी बँकांना होणाऱ्या पुनर्वित्त पुरवण्याची पध्दती आणि निकष यांचे वर्णन करा. [14]

किंवा

1991 पासून महाराष्ट्र राज्य सहकारी बँकेच्या सहकारी पतपुरवण्यातील कामगिरीचे मुल्यमापन करा.

प्रश्न 3) 1991 पासून भारतीय रिझर्व्ह बँकेची सहकारी पतपुरवण्यातील भूमिका स्पष्ट करा. [14]

किंवा

1991 पासून राज्य सहकारी बँकांच्या राष्ट्रीय संघाची भूमिका स्पष्ट करा.

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

अ) किसान क्रेडीट कार्ड.

ब) महाराष्ट्र राज्य सहकारी बँकेची उदिष्टे.

क) नाबार्डची ऐतिहासिक पार्श्वभूमि.

ड) भारतीय रिझर्व्ह बँकेकडून सहकारी संस्थांना होणारा निधी पूरवठा.



Total No. of Questions : 4]

SEAT No. :

P2879

[Total No. of Pages : 4

[5419]-317

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is International Banking? Explain the reasons for International Banking. **[14]**

OR

Discuss the Euro Notes; Euro commercial paper and Medium term Euro Notes as instruments in Euro Dollar Market.

Q2) What is International Debt Market? Explain the types of Bonds in International Debt Market. **[14]**

OR

What is International Equity Market? Explain the types of Instruments in Equity Market.

Q3) Explain the objectives and functions of International Monetary Fund (IMF) **[14]**

OR

- a) Elaborate the operations of Bank for International Settlements (BIS). **[7]**
- b) What are the advantages of floating rate system. **[7]**

P.T.O.

Q4) Write short notes on (any two) :

[8]

- a) BRICS.
- b) Special Drawing Rights. (SDR)
- c) Currently Pegging.
- d) International Finance corporation (IFC)



Total No. of Questions : 4]

P2879

[5419]-317

M.Com. (Semester - III)

ADVANCED BANKING AND FINANCE

International Finance

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय बँक व्यवसाय म्हणजे काय? आंतरराष्ट्रीय बँक व्यवसायाची कारणे स्पष्ट करा. [14]

किंवा

युरो डॉलर बाजारातील साधने म्हणून युरो नोटस्, युरो कमर्शियल पेपर, मध्यम मुदती युरो नोटस् यांची चर्चा करा.

प्रश्न 2) आंतरराष्ट्रीय कर्ज बाजार म्हणजे काय? आंतरराष्ट्रीय कर्ज बाजारातील बंधपत्रांचे प्रकार स्पष्ट करा.[14]

किंवा

आंतरराष्ट्रीय समभाग बाजार म्हणजे काय? आंतरराष्ट्रीय समभाग बाजारातील साधनांचे प्रकार स्पष्ट करा.

प्रश्न 3) आंतरराष्ट्रीय नाणे निधीची उद्दिष्टे आणि कार्ये स्पष्ट करा. [14]

किंवा

अ) आंतरराष्ट्रीय सेटलमेंटस् बँकेची कार्यपध्दती तपशीलवार सांगा. [7]

ब) बदलत्या दर पध्दतीचे फायदे कोणते? [7]

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) ब्रिक्स (Brics)
- ब) विशेष अहरण अधिकार (एसडीआर)
- क) चलन पेगींग
- ड) आंतरराष्ट्रीय वित्त महामंडळ



Total No. of Questions : 4]

SEAT No. :

P2880

[Total No. of Pages : 4

[5419]-318

M.Com. (Semester - III)

ADVANCED MARKETING

Marketing Research

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Marketing Research? Explain the scope and limitations of Marketing Research. **[14]**

OR

What do you know about MDSS? (Marketing Decision Support System)? Explain the characteristics of a good MDSS.

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

OR

What mean by Cluster- Analysis? How cluster Analysis is useful for identifying market-segment, Explain?

Q3) a) State the Methods of collecting Market Information. **[7]**
b) Explain the characteristics of Good Hypothesis. **[7]**

OR

- a) Enumerate the Marketing Research Process.
- b) Explain the Qualitative Research - Techniques.

P.T.O.

Q4) Write short notes (any two) :

[8]

- a) Readership Survey.
- b) Multi-dimensional scaling.
- c) Marketing Mix.
- d) Discriminate Analysis.



Total No. of Questions : 4]

P2880

[5419]-318

M.Com. (Semester - III)

ADVANCED MARKETING

Marketing Research

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) विपणन-संशोधनाची व्याख्या सांगा? विपणन संशोधनाची व्याप्ती आणि मर्यादा स्पष्ट करा. [14]

किंवा

विपणन-निर्णयाला पाठबळ देणारी पध्दत (MDSS) याबद्दल आपण काय जाणता? चांगल्या विपणन-निर्णयाला पाठबळ देणाऱ्या पध्दतीचे वैशिष्ट्ये स्पष्ट करा.

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

किंवा

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

प्रश्न 3) अ) बाजारपेठ माहिती संकलित करण्याच्या पद्धती सांगा. [7]

ब) चांगल्या गृहीत-तथ्याची वैशिष्ट्ये स्पष्ट करा. [7]

किंवा

अ) विपणन-संशोधन प्रक्रिया विशद करा.

ब) गुणात्मक संशोधन तत्वे स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोनवर)

[8]

- अ) अभ्यासकीय (वाचकीय) पाहणी
- ब) बहुविध-विस्तारा संबंधीचे प्रमाण.
- क) विपणन-मिश्रण
- ड) फरकांचे विश्लेषण (भेदाभेद विश्लेषण)



Total No. of Questions : 4]

SEAT No. :

P2881

[Total No. of Pages : 2

[5419]-401

M.Com. (Semester - IV)

CAPITAL MARKETS AND FINANCIAL SERVICES

(2013 Pattern) (Credit System) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Capital Market'. Explain in detail various instruments in Capital Market. **[14]**

OR

What is 'Secondary Market'? Describe in detail the objectives & functions of secondary market.

Q2) What is 'Mutual Fund'? Explain the various types of Mutual Funds. **[14]**

OR

What is 'Securities and Exchange Board of India'? Explain the powers & functions of SEBI.

Q3) a) Explain the recent trends in Capital Market. **[7]**
b) Explain the participants in Primary Market. **[7]**

OR

- a) Describe the functions of Merchant Banking.
- b) Explain the background of establishment of SEBI.

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

- a) Forward contract.
- b) Bombay stock exchange.
- c) Foreign Direct Investment.
- d) Achievements of SEBI.



P.T.O.

Total No. of Questions : 4]

P2881

[5419]-401

M.Com. (Semester - IV)

CAPITAL MARKETS AND FINANCIAL SERVICES

(2013 Pattern) (Credit System) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) कंसातील आकडे गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'भांडवल बाजार' या संज्ञेची व्याख्या द्या. भांडवल बाजारातील विविध साधने सविस्तर स्पष्ट करा. [14]
किंवा

दुय्यम बाजार म्हणजे काय? दुय्यम बाजाराची उद्दिष्टे आणि कार्ये सविस्तरपणे वर्णन करा.

प्रश्न 2) परस्पर निधी (म्युच्युअल फंड्स्) म्हणजे काय? परस्पर निधीचे प्रकार स्पष्ट करा. [14]
किंवा

भारतीय प्रतिभूती व विनिमय मंडळ (सेबी) म्हणजे काय? सेबीचे अधिकार आणि कार्ये स्पष्ट करा.

प्रश्न 3) अ) भांडवल बाजारातील आधुनिक प्रवाह स्पष्ट करा. [7]
ब) प्राथमिक बाजारपेठेतील सहभागी घटक स्पष्ट करा. [7]
किंवा

अ) प्रकल्प सेबी बँकांची कार्ये विशद करा.

ब) सेबीच्या स्थापनेची पार्श्वभूमी स्पष्ट करा.

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

अ) वायदा संविदा (forward contracts)

ब) बॉम्बे स्टॉक एक्सचेंज

क) परकीय प्रत्यक्ष गुंतवणूक

ड) सेबीची कामगिरी



Total No. of Questions : 4]

SEAT No. :

P2882

[Total No. of Pages : 2

[5419]-402

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

ECONOMICS

402 - A : Industrial Economic Environment

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Answer should be precise and to the point.*

Q1) Explain the concept of Industrial Finance. What are the internal sources of Industrial Finance? **[14]**

OR

Evaluate New Industrial Policy 1991.

Q2) Explain the performance and problems of Multinational corporations in India. **[14]**

OR

What is liberalization? Explain the effects of liberalization on Indian Industry.

Q3) a) What are the problems of Special Economic Zones? **[7]**
b) Explain the Environmental Policy in India. **[7]**

OR

- a) Explain major issues in Information Technology.
- b) Explain the causes of Industrial Disputes.

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

- a) Foreign Direct Investment.
- b) Concept of Globalization.
- c) Dimensions of Information Technology.
- d) Labour Policy Reforms.



P.T.O.

Total No. of Questions : 4]

P2882

[5419]-402

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

ECONOMICS

402 - A : Industrial Economic Environment

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) उत्तरे नेमकी आणि मुद्देसुद असावीत.
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) औद्योगिक वित्तपुरवठ्याची संकल्पना स्पष्ट करा. औद्योगिक वित्तपुरवठ्याचे अंतर्गत स्रोत कोणते?[14]

किंवा

1991 च्या नवीन औद्योगिक धोरणाचे मूल्यमापन करा.

प्रश्न 2) भारतातील बहुराष्ट्रीय महामंडळांची कामगिरी आणि समस्या स्पष्ट करा. [14]

किंवा

ऊदारीकरण म्हणजे काय? उदारीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.

प्रश्न 3) अ) विशेष आर्थिक क्षेत्राच्या समस्या कोणत्या? [7]

ब) भारताचे पर्यावरण विषयक धोरण स्पष्ट करा. [7]

किंवा

अ) माहिती-तंत्रज्ञानाच्या प्रमुख समस्या स्पष्ट करा.

ब) औद्योगिक कलहाची कारणे स्पष्ट करा.

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

अ) प्रत्यक्ष परकीय गुंतवणूक

ब) जागतिकीकरणाची संकल्पना

क) माहिती-तंत्रज्ञान उद्योगाची परिमाणे

ड) कामगार विषयक धोरण सुधारणा



Total No. of Questions : 4]

SEAT No. :

P2883

[Total No. of Pages : 4

[5419]-403
M.Com. (Semester - IV)
MATHEMATICS
402 - B : Operations Research
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any two of the following :

[2 × 7 = 14]

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

Minimize : $z = 3x_1 + 9x_2$

Subject to $x_1 + x_2 \geq 5$

$$2x_1 - 3x_2 \leq 0$$

$$3x_1 - x_2 \geq 0$$

$$x_1, x_2 \geq 0$$

- b) Solve the following game using dominance principle.

Player - B

		I	II	III	IV	V
Player - A	I	2	4	3	8	5
	II	5	5	2	6	7
	III	7	6	8	7	6
	IV	3	3	7	4	2

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

P.T.O.

Also find the corresponding transportation cost.

Warehouse	W ₁	W ₂	W ₃	W ₄	Supply
Factory					
F ₁	6	5	8	5	30
F ₂	5	11	9	7	40
F ₃	8	9	7	13	50
Demand	35	28	32	25	

Q2) Attempt any two of the following : [2 × 7 = 14]

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

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

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

- b) Solve the following L.P.P. by simplex method

Minimize $z = x_1 - 3x_2 + 2x_3$

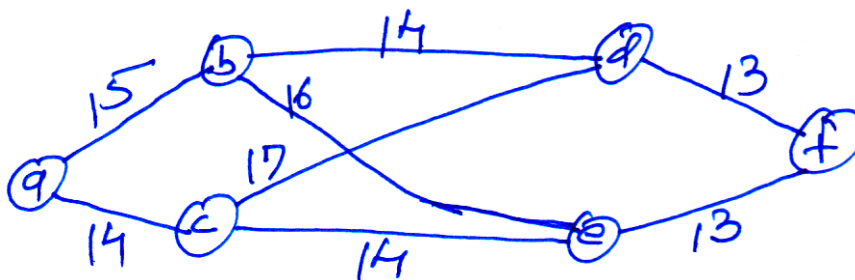
Subject to $3x_1 - x_2 + 2x_3 \leq 7$

$-2x_1 + 4x_3 \leq 12$

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

$x_1, x_2, x_3 \geq 0$

- c) Find minimum cost spanning tree for the following network V :



Q3) Attempt any two of the following :

[2 × 7 = 14]

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

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

$$\text{Subject to } 2x_1 + 7x_2 - 3x_3 + x_4 \geq -14$$

$$3x_1 - 4x_2 + 5x_3 + 2x_4 \leq 3$$

$$x_1 - 5x_2 - 2x_3 + 9x_4 \leq 8$$

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

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

Origin	Destination			Supply
	D ₁	D ₂	D ₃	
01	40	70	90	300
02	12	80	30	400
03	60	90	45	200
Demand	300	300	300	

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

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

Draw a network diagram of activities for the project.

Q4) Attempt any two of the following :

[2 × 4 = 8]

- a) Discuss the various steps involved in the application of PERT and CPM.
- b) Find minimax and maximin for the following matrix :

$$\begin{bmatrix} -2 & -1 & 5 \\ 2 & 1 & 3 \\ 4 & 2 & -3 \end{bmatrix}$$

- c) Explain the following terms with reference to transportation problem.
 - i) Feasible solution
 - ii) Optimal solution
 - iii) IBFS
 - iv) Dummy source.



Total No. of Questions : 4]

SEAT No. :

P2884

[Total No. of Pages : 2

[5419]-404

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

ADVANCED ACCOUNTING & TAXATION

Recent Advances in Accounting, Taxation & Auditing
(2013 Pattern) (Credit System) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Lean Accounting'. State its advantages & disadvantages.[14]

OR

Explain the provision in clause 49 of listing agreement regarding the Board of Directors of Company.

Q2) What do you mean by Non-Government Organization? What are the Account & Taxation aspects NGO? How are Grant received are Accounted by NGO. [14]

OR

Explain the different valuation approaches you may suggest for valuing Intellectuals Property for its inclusion in balance sheet.

Q3) a) New Provision in Company Act, 2013 regarding Audit & Accounts of Company. [7]

OR

- b) State Advantages of Creative Accounting.
- c) What are the methods of Human Resources Accounting? [7]

OR

d) Directors report related to Employees Stock Option Accounting.

P.T.O.

Q4) Write short notes on (Any Two) :

[8]

- a) Different Methods of inflation accounting
- b) Taxation aspect of KPO & BPO
- c) Advantages of Transfer Pricing
- d) CEO/CFO certification



Total No. of Questions : 4]

SEAT No. :

P2885

[Total No. of Pages : 1

[5419]-405

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

ADVANCED COST ACCOUNTING & COST SYSTEM

Recent Advances in Cost Auditing and Cost System

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain in brief the nature, objectives and scope of CAS 03 to 05. **[14]**

OR

What is ERP? Explain the benefits of ERP.

Q2) What is meant by Productivity Audit? State the important elements of Productivity Audit. **[14]**

OR

What is Six Sigma? Explain the scope, importance of Six Sigma.

Q3) Answer in brief :

- a) Write a detail note on CAS-18 **[7]**
- b) Explain the most common Areas of Excise Audit. **[7]**

OR

- c) What are the main features of ERP?
- d) Write a note on Article Publish in The Management Accountant " Study on Sustained Competitive Advantage of Proctor & Gamble " in August 2016.

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

- a) Advantages of Six Sigma
- b) Write a note on cover story of Management Models for Business Excellence publish in The Management Accountant in July 2016
- c) E-Costing
- d) Principles of measurement of CAS-9



Total No. of Questions : 4]

SEAT No. :

P2886

[Total No. of Pages : 4

[5419]-406

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

BUSINESS PRACTICES AND ENVIRONMENT

**Recent Advances in Business Practices and Environment
(2013 Pattern) (Credit System) (Group - C) (Special Paper - VII)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Critically examine the Industrial Investment & infrastructure development policy of Government of Maharashtra. **[14]**

OR

- a) Explain Textile Policy of Government of Maharashtra. **[7]**
- b) Explain Cluster Approach for development. **[7]**

Q2) What is 'Corporate Governance'? Explain the objectives and importance of Corporate Governance. **[14]**

OR

Define the term 'Environment Audit'. State Benefits & limitations of Environment Audit.

Q3) a) Explain the recent scheme by micro, small & medium enterprises. **[7]**

OR

State the importance of service Training Institute.

- b) Write a note Labour Market Information Cell. **[7]**

OR

Explain the Role and implication of Corporate Governance.

P.T.O.

Q4) Write short notes (any two) :

[8]

- a) Agro Processing Policy.
- b) Nature & Scope of Self Help Group.
- c) Corporate Discloser.
- d) Gram Udyog Vasahats



Total No. of Questions : 4]

P2886

[5419]-406

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

BUSINESS PRACTICES AND ENVIRONMENT

Recent Advances in Business Practices and Environment

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) महाराष्ट्र सरकारच्या औद्योगिक, गुंतवणूक आणि पायाभूत सुविधा विकास (Infrastructure) धोरणाचे टिकात्मक परिक्षण करा. [14]

किंवा

- अ) महाराष्ट्र शासनाचे वस्त्रोद्योग धोरण स्पष्ट करा. [7]
ब) विकासासाठीचा समुच्चय दृष्टीकोन स्पष्ट करा. [7]

प्रश्न 2) 'कॉर्पोरेट प्रशासन' म्हणजे काय? कॉर्पोरेट प्रशासनाची उद्दिष्टे आणि महत्व स्पष्ट करा. [14]

किंवा

'पर्यावरणीय अंकेक्षण' या संकल्पनेची व्याख्या द्या. पर्यावरणीय अंकेक्षणाचे फायदे व मर्यादा सांगा.

प्रश्न 3) अ) लघुत्तम, लघु आणि मध्यम उद्योगांच्या विकासासंबंधीच्या नविन (Recent) योजना स्पष्ट करा. [7]

किंवा

सेवा प्रशिक्षण संस्थेचे महत्व सांगा.

ब) 'कामगार विपणन माहिती केंद्र' यावर टिप लिहा. [7]

किंवा

कॉर्पोरेट प्रशासनाची भूमिका आणि अंमलबजावणी स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) कृषी प्रक्रिया धोरण
- ब) स्व-मदत गटाचे स्वरूप आणि व्याप्ती
- क) प्रमंडळीय प्रकटीकरण
- ड) ग्राम उद्योग वसाहत



Total No. of Questions : 4]

SEAT No. :

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[Total No. of Pages : 2

[5419]-407

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(2013 Pattern) (Credit System) (Special Paper - VII) (Group - F)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the futuristic and strategic approaches towards changing business environment. **[14]**

OR

Explain the tools of Enterprise Resource Planning (ERP).

Q2) Explain the issues in Cross-Cultural Management. **[14]**

OR

Explain the role of Government in promoting Innovation.

Q3) a) Explain the significance of Change Management. **[7]**

b) Explain the utility of Six Sigma Technique. **[7]**

OR

a) Explain the importance of Business Acquisition.

b) Explain the techniques of Turnaround Management.

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

- a) Managing Change
- b) Total Quality Management
- c) Mergers
- d) Advantages of Innovation



P.T.O.

Total No. of Questions : 4]

P2887

[5419]-407

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(2013 Pattern) (Credit System) (Special Paper - VII) (Group - F)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) बदलत्या व्यवसाय पर्यावरणाचे फ्युच्युरिस्टिक व धोरणात्मक दृष्टीकोन स्पष्ट करा. [14]
किंवा

ERP च्या साधनांची चर्चा करा.

प्रश्न 2) आंतर सांस्कृतिक व्यवस्थापनामधील समस्या स्पष्ट करा. [14]
किंवा

नाविन्यपूर्ण कल्पनांच्या प्रवर्तनामध्ये सरकारी संस्थांची भूमिका स्पष्ट करा.

प्रश्न 3) अ) बदलाच्या व्यवस्थापनाचे महत्त्व स्पष्ट करा. [7]
ब) सिक्स सिग्मा तंत्राची उपयुक्तता स्पष्ट करा. [7]
किंवा

अ) व्यवसाय ताब्यात घेण्याचे महत्त्व स्पष्ट करा. [7]

ब) पुनरुज्जीवन व्यवस्थापनाची तंत्रे स्पष्ट करा. [7]

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

अ) व्यवस्थापकिय बदल

ब) संपूर्ण गुणवत्ता व्यवस्थापन

क) विलीनीकरण

ड) नाविन्यपूर्ण कल्पनांचे फायदे



Total No. of Questions : 3]

SEAT No. :

P3674

[Total No. of Pages : 2

[5419] - 408

M.Com. (Semester - IV)

COMMERCIAL LAWS AND PRACTICES

Recent Advances in Commercial Laws and Practices

(2013 Pattern) (Group - B) (Special Paper - VII) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) Explain in brief provisions of The Competition Act, 2002 relating to establishment and composition of Competition Commission of India and its chairperson. **[15]**

OR

Explain in brief duties, powers and functions of the Competition Commission of India.

Q2) State the meaning of The Limited Liability Partnership (LLP) and LLP Agreement. Explain the nature of Limited Liability Partnership. **[15]**

OR

Explain the provisions of The Limited Liability Partnership Act, 2008 relating to partners and their relations.

Q3) Write Short Notes: (Any Two) **[20]**

- a) Meaning and need of securitization of financial assets of banks and financial institutions.
- b) Offences and penalties prescribed under The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.
- c) Need and Object of The Recovery of Debts Due to Banks and Financial Institutions Act, 1993
- d) Procedure to be followed by Tribunals under The Recovery of Debts Due to Banks and Financial Institutions Act, 1993 while dealing with an application made by banks or financial institutions for recovery of debts.



P.T.O.

Total No. of Questions : 3]

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M.Com. (Semester - IV)

COMMERCIAL LAWS AND PRACTICES

Recent Advances in Commercial Laws and Practices

(2013 Pattern) (Group - B) (Special Paper - VII) (Credit System)

(मराठी रुपांतर)

वेळ: 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक.
2) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) कॉम्पिटीशन कायदा, 2002 अंतर्गत भारतीय स्पर्धा आयोगाची स्थापना रचना व सदर आयोगाचा अध्यक्ष यासंदर्भातील तरतूदी स्पष्ट करा. [15]

किंवा

भारतीय स्पर्धा आयोगाची कर्तव्ये, अधिकार व कार्ये थोडक्यात स्पष्ट करा.

प्रश्न 2) मर्यादित दायित्व भागीदारी व मर्यादित दायित्व भागीदारी ठराव यांचा अर्थ स्पष्ट करा. तसेच मर्यादित दायित्व भागीदारीचे स्वरूप स्पष्ट करा. [15]

किंवा

मर्यादित दायित्व भागीदारी कायदा 2008 अंतर्गत भागीदारी आणि त्यांच्यातील संबंध याबाबतच्या तरतूदी स्पष्ट करा.

प्रश्न 3) टीपा लिहा (कोणत्याही दोन) [20]

अ) बँकेच्या व वित्तीय संस्थांच्या वित्तीय मालमत्तेचे प्रतिभूतिकरण (सिक्युरिटायझेशन) यांचा अर्थ व गरज.

ब) सिक्युरिटायझेशन आणि रिकन्ट्रकशन ऑफ फायनान्शिअल असेटस् आणि एनफोर्समेंट ऑफ सेक्युरिटी इंटरेस्ट कायदा, 2002 अंतर्गत अपराध व शिक्षा यासंदर्भातील तरतूदी.

क) रिकव्हरी ऑफ डेब्टस् ड्यू टू बँकस् अँड फायनान्शिअल इन्स्टिट्यूशन्स कायदा 1993 च्या कायद्याची गरज आणि हेतू.

ब) बँका आणि वित्तीय संस्थांनी आपल्या कर्जांच्या वसूलीसाठी केलेल्या अर्जांच्या निराकरणासाठी रिकव्हरी ऑफ डेब्टस् ड्यू टू बँकस् अँड फायनान्शिअल इन्स्टिट्यूशन्स कायदा 1993 अंतर्गत न्यायाधिकरणाने अंगिकारण्याची कार्यपद्धती.



Total No. of Questions : 4]

SEAT No. :

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[Total No. of Pages : 2

[5419]-409

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

CO-OPERATION AND RURAL DEVELOPMENT

**Recent Advances in Co-operation and Rural Development
(2013 Pattern) (Special Paper - VII)**

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Discuss the various social responsibility of co-operative institutions. [14]

OR

Explain the problems of sick co-operative units in India.

Q2) How co-operative institutions accept the Global Challenges in India. [14]

OR

Which new management techniques should co-operatives adopt to meet global challenges?

Q3) What are the problems of marketing self-help group products? Explain [14]

OR

Describe the various causes of farmer's suicides in India.

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

- a) Co-operative leadership.
- b) Rural development by self Help Group.
- c) Self - sustaining rural development.
- d) Current scenario in co-operative Institutions.



P.T.O.

Total No. of Questions : 4]

P2888

[5419]-409

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

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-operation and Rural Development

(2013 Pattern) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) सहकारी संस्थांच्या विविध सामाजिक जबाबदाऱ्यांची चर्चा करा. [14]

किंवा

भारतातील आजारी सहकारी संस्थांच्या समस्या स्पष्ट करा.

प्रश्न 2) भारतातील सहकारी संस्थांनी जागतिक आव्हाने कशा पध्दतीने स्विकारली? स्पष्ट करा. [14]

किंवा

जागतिकीकरणाचे आव्हान पेलण्यासाठी सहकारी संस्थांनी कोणते नविन व्यवस्थापन तंत्र वापरले पाहिजे.

प्रश्न 3) स्वयं सहाय्यता गट निर्मित उत्पादनाच्या विपणनाच्या कोणत्या समस्या आहेत? स्पष्ट करा. [14]

किंवा

भारतातील शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे विशद करा.

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

- अ) सहकारी नेतृत्व
ब) स्वयं सहाय्य गटामार्फत ग्रामीण विकास
क) स्वयं निर्भर ग्रामीण विकास
ड) सहकारी संस्थांची सद्यस्थिती



Total No. of Questions : 4]

SEAT No. :

P3661

[Total No. of Pages : 4

[5419]-410

M.Com. (Semester - IV)

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance

(2013 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) What is Electronic Funds Transfer? Explain various types of electronic funds transfer. **[14]**

OR

Explain functions of 'Over The Counter Exchange of India' (OTCEI).

Q2) What is Money Market Mutual Funds? Explain guidelines of Reserve Bank of India for money market mutual fund. **[14]**

OR

What is Financial Inclusion? Explain guidelines of Reserve Bank of India regarding Financial Inclusion.

Q3) a) Explain advantages of customer relationship management. **[7]**

b) Explain advantages of Mobile Banking. **[7]**

OR

a) State types of Treasury Bills.

b) State functions of secondary market.

P.T.O.

Q4) Write Short Notes on (Any Two) :

[8]

- a) Customer Education
- b) Automated Teller Machine (ATM)
- c) Commercial Paper
- d) Bombay Stock Exchange



Total No. of Questions : 4]

P3661

[5419]-410

M.Com. (Semester - IV)

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance

(2013 Pattern) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) इलेक्ट्रॉनिक फंडस ट्रान्सफर म्हणजे काय? इलेक्ट्रॉनिक फंड ट्रान्सफरच्या विविध पद्धती स्पष्ट करा. [14]

किंवा

भारतीय त्वरीत विनिमय केंद्राची कार्ये स्पष्ट करा.

प्रश्न 2) नाणे बाजार म्यूच्युअल फंड म्हणजे काय? नाणे बाजार म्यूच्युअल फंडासाठी भारतीय रिझर्व्ह बँकेच्या मार्गदर्शक सूचना स्पष्ट करा. [14]

किंवा

वित्तीय समावेशन म्हणजे काय? वित्तीय समावेशन संदर्भातील भारतीय रिझर्व्ह बँकेच्या मार्गदर्शक सूचना स्पष्ट करा.

प्रश्न 3) अ) ग्राहक संबंध व्यवस्थापनाचे फायदे स्पष्ट करा. [7]

ब) मोबाइल बँकींगचे फायदे स्पष्ट करा. [7]

किंवा

अ) राजकोष विपत्राचे प्रकार सांगा.

ब) दुय्यम बाजाराची कार्ये सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) ग्राहक शिक्षण
- ब) ऑटोमेटेड टेलर मशिन (ए टी एम)
- क) व्यापारी पत्र
- ड) मुंबई शेअर बाजार



Total No. of Questions : 4]

SEAT No. :

P2889

[Total No. of Pages : 2

[5419]-411

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

ADVANCED MARKETING

Recent Advances in Marketing

(2013 Pattern) (Special Paper - VII) (Credit System) (Group - H)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the elements of Marketing strategy. **[14]**

OR

Explain the ethical issues related to sustainable marketing.

Q2) Explain the types of Social Media. **[14]**

OR

Explain the history of Foreign Direct Investment in Single brand Retail in India.

Q3) a) Explain the concept of sustainable marketing. **[7]**

b) Explain the importance of retailing. **[7]**

OR

a) Explain the concept of Social Media Mix.

b) Write a note on Global v/s Local marketing Strategies.

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

a) Advertising & Media planning

b) E-bay

c) Sustainable Development

d) Multi Brand Retail



P.T.O.

Total No. of Questions : 4]

P2889

[5419]-411

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

ADVANCED MARKETING

Recent Advances in Marketing

(2013 Pattern) (Special Paper - VII) (Credit System) (Group - H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) विपणन व्युत्करचनेचे घटक स्पष्ट करा. [14]

किंवा

शाश्वत विपणनाशी संबंधित नैतिक मुद्दे स्पष्ट करा.

प्रश्न 2) सामाजिक माध्यमांचे प्रकार स्पष्ट करा. [14]

किंवा

भारतामधील सिंगल ब्रॅण्ड रिटेलमधील परकीय थेट गूंतवणूकीचा इतिहास स्पष्ट करा.

प्रश्न 3) अ) शाश्वत विपणन ही संकल्पना स्पष्ट करा. [7]

ब) 'रिटेलिंग' चे महत्त्व स्पष्ट करा. [7]

किंवा

अ) 'सामाजिक माध्यम मिश्र' याची संकल्पना स्पष्ट करा.

ब) जागतिक विरुद्ध स्थानिक विपणन व्युत्करचना यावर टिप लिहा.

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

अ) जाहिरात आणि माध्यम नियोजन

ब) इबे

क) शाश्वत विकास

ड) मल्टी ब्रॅण्ड रिटेल

