

Total No. of Questions : 5]

SEAT No. :

**P529**

[Total No. of Pages : 4

**[5063] - 301**

**T.Y. B.Com.**

**BUSINESS REGULATORY FRAMEWORK (M. Law)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** Define the term 'contract'. Explain the essential elements of a valid contract. **[16]**

**Q2)** What is 'Partnership' & 'Limited Liability Partnership'? Explain the rights and duties of partners under the Indian Partnership Act 1932? **[16]**

OR

Define the concepts 'Sale' and 'Agreement to sell'. Distinguish between 'Sale' & 'Agreement to sell'.

**Q3) a)** What is 'Design'? Explain the characteristics of design & rights of design holder. **[8]**

**b)** Define the term 'Consumer'. Explain the features of Consumer Protection Act 1986. **[8]**

OR

**a)** What is a Trade Mark? Explain its Characteristics and Functions.

**b)** Explain various provisions relating to 'District Consumer Forum'. Under the Consumer Protection Act 1986.

**P.T.O.**

**Q4)** What are the various kinds of dishonour of Negotiable Instruments? Explain the legal rules about a notice of dishonour. **[16]**

**Q5)** Write short notes on : (Any Two) **[16]**

- a) Powers and Duties of Arbitrator
- b) World Intellectual Property Organisation (WIPO)
- c) Digital signature
- d) Unfair Trade Practices



Total No. of Questions : 5]

P529

[5063] - 301

T.Y. B.Com.

**BUSINESS REGULATORY FRAMEWORK (M. Law)**

**(2013 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 'करार' या संकल्पनेची व्याख्या द्या. वैध कराराच्या आवश्यक अटी स्पष्ट करा. [16]

प्रश्न 2) 'भागीदारी' व 'मर्यादित जबाबदारी भागीदारी' म्हणजे काय? भारतीय भागीदारी कायदा 1932 अन्वये भागीदारांचे हक्क व कर्तव्ये स्पष्ट करा. [16]

किंवा

'विक्री' व 'विक्रीचा करार' या संकल्पनेच्या व्याख्या द्या. 'विक्री' व 'माल विक्रीचा ठराव' यातील फरक स्पष्ट करा.

प्रश्न 3) अ) 'आराखडा' (डिझाईन) म्हणजे काय? आराखड्याची वैशिष्ट्ये व आराखडाधारकाचे अधिकार स्पष्ट करा. [8]

ब) 'ग्राहक' या संज्ञेची व्याख्या द्या. ग्राहक संरक्षण कायद्याची वैशिष्ट्ये स्पष्ट करा. [8]

किंवा

अ) 'व्यापारी चिन्ह' म्हणजे काय? त्याची वैशिष्ट्ये व कार्ये स्पष्ट करा.

ब) ग्राहक संरक्षण कायदा, 1986 नुसार जिल्हा ग्राहक मंचाविषयी विविध तरतूदी स्पष्ट करा.

प्रश्न 4) चलनक्षम पत्रकाच्या अनादराचे विविध प्रकार कोणते? चलनक्षम पत्रकाच्या अनादराच्या नोटिसीच्या संदर्भातील कायदेशिर नियम स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टीपा लिहा (कोणत्याही दोन) [16]

- अ) मध्यस्थाचे (लवादाचे) अधिकार व कर्तव्ये
- ब) जागतिक बौद्धिक संपदा संघटना
- क) डिजीटल सिग्नेचर
- ड) अनुचित व्यापारी प्रथा



Total No. of Questions : 4]

SEAT No. :

**P530**

[Total No. of Pages : 7

**[5063] - 302**

**T.Y. B.Com.**

**ADVANCED ACCOUNTING**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1) A) Answer in one sentence only (Any Five) : [10]**

- i) What do you mean by Dislocation Period?
- ii) What is Service Tax?
- iii) Which Ratio indicates the liquidity position of a company?
- iv) Where are gold and silver shown in the Balance sheet of Banking Company?
- v) What does Accounting Standard 15 stand for?
- vi) What percentage of Net Profit is transferred to Reserve Fund of Co-operative Societies every year?
- vii) Which Act governs the working of Banking Companies in India?

**B) Write Short Notes on (Any Two) [14]**

- i) Funds Flow statement
- ii) International Financial Reporting Standards (IFRS)
- iii) Short Sales
- iv) Credit Co-operative Societies
- v) Accounting Standard 12 - Accounting for Government Grants

***P.T.O.***

Q2) Following is the Trial Balance of Prestige Bank Ltd. as on 31<sup>st</sup> March 2016.[14]

**Trial Balance**

Particulars	Debit (Rs.)	Credit (Rs.)
Premises Less Depreciation	7,40,000	
Money at Call & Short Notice	8,60,000	
Furniture Less Depreciation	1,20,000	
Depreciation on Bank's assets	44,000	
Non Banking Assets acquired in settlement of Claims	80,000	
Cash in Hand	12,00,000	
Cash at Bank	10,00,000	
Investments	14,00,000	
Loans, Cash Credits & Overdrafts	50,60,000	
Interest on Deposits and Borrowings	8,00,000	
Audit Fees	18,000	
Salaries & Allowances to Staff	1,62,000	
Director's Fees	16,000	
Postage & Telegrams	5,400	
Printing & Stationery	14,800	
Other Expenditure	9,800	
Interest & Discounts		14,70,000
<u>Share Capital :</u>		
Authorised : 30,000 Equity Shares of Rs. 100 each		
Issued & Subscribed : 24,000 Equity Shares of Rs. 100 each		24,00,000
Statutory Reserve		4,80,000
Deposits		50,00,000
Provident Fund		5,40,000
Borrowings from Goodwill Bank Ltd.		10,20,000
Unclaimed Dividend		16,000
Commission & Exchange		1,50,000
Profit on Sale of Non Banking Assets		4,800
Profit & loss Account as on 01.04.2015		4,49,200
	<b><u>1,15,30,000</u></b>	<b><u>1,15,30,000</u></b>

**Adjustments :**

- 1) Provide Rs. 40,000 for Bad & Doubtful Debts
- 2) Bills for Collection amounted to Rs. 4,20,000
- 3) Acceptances, Endorsements & Other Obligations amounted to Rs. 2,08,000
- 4) Provide Rs. 6,000 for Rebate on Bills Discounted
- 5) Provide Rs. 42,000 for Taxation
- 6) Postage stamps of Rs. 640 & Stationery of Rs. 2,800 was in hand on 31.3.2016

Prepare Profit & Loss Account for the year ended 31<sup>st</sup> March 2016 & the Balance Sheet as on that date as per Banking Regulation Act.

OR

You are required to Prepare Trading and Profit and Loss Account for the Year ended 31<sup>st</sup> March 2015 and a Balance sheet as on that date from the Trial Balance for the year ended 31<sup>st</sup> March 2015 and the adjustments given in respect of Apna Bazar Consumers Co-operative Society, Nashik.

<b>Trial Balance</b>		
<b>Particulars</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
Share Capital		50,000
Calls in arrears	5,000	
Reserve Fund		7,500
Co-operative Development Fund		2,500
Opening Stock of Consumer Goods	55,000	
Furniture	24,000	
Education Fund		4,000
Creditors for Purchases		10,000
Sundry Debtors	15,000	
Commission Payable		2,000
Salaries	35,500	
Commission	8,700	
Rent & Taxes	10,000	
Postage	1,350	
Travelling & Conveyance	1,200	
Printing & Stationery	1,500	
Contribution to staff Provident Fund	4,500	
Audit Fees	2,000	
Interest on Investment		5,000
Profit and Loss Appropriation A/c Balance		30,000
Equipments	10,000	
Admission Fee		250
Purchases	8,00,000	
Carriage & Coolie Charges	20,000	
Investments	50,000	
Sales		10,30,000
Cash in hand	12,500	
Cash at Bank	85,000	
	<b>11,41,250</b>	<b>11,41,250</b>

### Adjustments :

- 1) Outstanding Rent Payable on 31<sup>st</sup> March 2015 were Rs. 500
- 2) Outstanding Salary Payable on 31<sup>st</sup> March 2015 were Rs. 1,000
- 3) Of the salaries paid Rs. 1,500 was an advance to the employees on 31<sup>st</sup> March 2015
- 4) Interest accrued on Investments Rs. 1,000
- 5) Directors recommend 10% dividend to its shareholders and transfer of Rs. 500 to Development Fund out of the profit of last year.
- 6) Charge 5% Depreciation on Furniture
- 7) Closing stock of consumer goods is valued at cost Rs. 70,000

**Q3) A)** M/s Anubhav traders are insured under a loss of profit policy insurance for Rs. 1,26,000. They close their books of accounts on 31<sup>st</sup> December every year. An unexpected fire damaged their premises considerably on 1<sup>st</sup> July 2015. Information available from records is as follows: [8]

	Rs.
Turnover during the year ending 30.06.2015	14,40,000
Turnover during the year ending 31.12.2014	12,00,000
Turnover from 1 <sup>st</sup> July 2015 to 30 <sup>th</sup> Sept. 2015	60,000
Turnover in the corresponding Period of 2014	3,60,000
Standing charges for the year ending 31 <sup>st</sup> December 2014	72,000
Net Profit during the year ending 31 <sup>st</sup> December 2014	48,000

It has been ascertained that the business has consistently shown increase of 25% in turnover in the months preceding the date of fire over the corresponding period of the Previous year.

Show the amount of claim

**B)** Millennium Ltd. , Mumbai has a branch at Nashik to which goods are supplied at cost plus 20% profit. Prepare Branch Stock Account, Branch Debtors Account, Branch Petty Cash Account, Branch Expenses Account and Branch Adjustment Account in the books of Head Office.

[14]



<b>Particulars</b>	<b>Rs.</b>
<u>Opening Balance as on 01.04.2014</u>	
i) Stock of goods	42,000
ii) Debtors	75,600
iii) Petty Cash	1,200
Goods invoiced to branch	2,52,000
Goods returned by branch	6,000
Cash Turnover	1,05,000
Sales to credit customers	1,70,400
Surplus in stock	23,400
Cash Received from debtors	1,71,000
Allowances to customers	1,200
Discount allowed to branch debtors	9,000
Bad debts written off	3,000
Returns from customers	3,000
Advertisements	6,000
Salaries	20,000
Rent (including prepaid for 2015-16 Rs. 800)	8,000
Cash sent to branch for petty expenses	2,400
Commission Paid	6,000
<u>Closing Balances as on 31.03.2015</u>	
i) Debtors	58,800
ii) Petty Cash	600

**Q4)** You are given :

[20]

- A) The Balance sheet of Mr. Santosh as on 01.04.2014
- B) The Summary of cash transactions during the year 2014-15
- C) The remaining transactions

**Balance sheet as on 01.04.2014**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Capital Account	60,300	Land & Building	40,000
Creditors	34,900	Plant & Machinery	25,000
Bills Payable	14,500	Patents	10,000
Loans	15,300	Fixtures	7,500
General Reserve	10,000	Stock	22,300
Outstanding Wages	1,340	Debtors	24,700
Bank Overdraft	2,000	Bills Receivables	7,300
		Cash in Hand	1,540
	<b><u>1,38,340</u></b>		<b><u>1,38,340</u></b>

**Cash Book for the Year ended 31.03.2015**

Receipts	Rs.	Payments	Rs.
To balance b/d	1,540	By Bank Overdraft	2,000
To Debtors	22,990	By Wages	7,640
To Bills Receivables	5,700	By Loans paid	5,300
To Capital	7,500	By Creditors	20,500
To Cash Sales	17,910	By Bills Payables	10,900
To Commission	2,500	By Salaries	11,700
To Rent	11,000	By Sundry Expenses	730
		By Interest on Loans	1,000
		By Drawings	4,470
		By 6% Investment purchased	4,000
		on 1st Oct. 2014	
		By Cash Balance	790
		By Bank Balance	110
	<b>69,140</b>		<b>69,140</b>

**Other Information :**

Particulars	Rs.	Particulars	Rs.
Credit Sales	38,000	Discount to customers	510
Credit Purchases	35,000	Discount from Suppliers	370
Bills Receivable Received	10,700	Bills Payable Issued	9,700
Stock on 31.03.2015	29,500	Bills Receivable Dishonoured	1,500

**Adjustments :**

- 1) Provide for doubtful debts on Debtors & Bills Receivables.
- 2) Depreciate Plant & Machinery by 5%, Land & Building by 2.5%, Patents & Fixtures by 10%.
- 3) Outstanding wages amounted to Rs. 910 & salary outstanding amounted to Rs. 540.
- 4) Transfer Rs. 5,000 to General Reserve.

Prepare Trading and Profit & Loss Account for the year ended 31.03.2015 and the Balance Sheet as on that date.

OR

Following are the summarized Profit and Loss account and Balance sheet of Amaze Ltd. for the year ended 31<sup>st</sup> December 2015.

**Dr. Profit and Loss Account for the year ended 31.12.2015 Cr.**

<b>Particulars</b>	<b>Rs.</b>	<b>Particulars</b>	<b>Rs.</b>
To Opening Stock	1,99,000	By Sales :	
To Purchases	10,90,000	Credit 15,00,000	
To Carriage Inwards	31,000	Cash <u>4,00,000</u>	19,00,000
To Gross Profit c/d	8,80,000	By Closing Stock	3,00,000
	<b><u>22,00,000</u></b>		<b><u>22,00,000</u></b>
To operating Expenses	4,00,000	By Gross Profit b/d	8,80,000
To Non-Operating Expenses	80,000	By Non-Operating Income	1,20,000
To Net Profit c/d	5,20,000		
	<b><u>10,00,000</u></b>		<b><u>10,00,000</u></b>
<b>Balance Sheet as on 31.12.2015</b>			
<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Capital (40,000 Eq. Shares of Rs. 10 each)	4,00,000	Land & Buildings	3,00,000
Reserve	4,00,000	Plant & Machinery	3,60,000
Profit and Loss	1,20,000	Stock in Trade	1,00,000
Other Current Liabilities	1,80,000	Debtors	90,000
Bills Payable	80,000	Cash at Bank	1,20,000
	<b><u>11,80,000</u></b>	Bills Receivable	2,10,000
			<b><u>11,80,000</u></b>

**You are required to calculate the following ratios with its significance :**

- 1) Gross Profit Ratio
- 2) Net Profit Ratio
- 3) Operating Ratio
- 4) Stock Turnover Ratio
- 5) Debtors Turnover Ratio
- 6) Debts to Equity Ratio
- 7) Current Ratio



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 4

**P531**

**[5063] - 303**

**T. Y. B.Com.**

**ECONOMICS**

**Indian and Global Economic Development  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** What are the basic characteristics of the Indian Economy as an emerging economy? **[16]**

**Q2)** Explain the role of small scale Industries in India. **[16]**

OR

Describe the problems of Agricultural marketing in India and measures to correct it. **[16]**

**Q3) a)** State the role of Human Resources in Economic Development. **[8]**

b) State the functions of International Monetary Fund (I.M.F.) **[8]**

OR

a) Explain the convertibility of Indian Rupee on Current Account. **[8]**

b) What are the challenges of Globalisation. **[8]**

**Q4)** Explain the forms and role of foreign capital. **[16]**

**P.T.O.**

**Q5)** Write short notes on any two :

**[16]**

- a) New Industrial Policy 1991
- b) Role of basic infrastructure of Economic Development in India.
- c) World Trade Organisation (W.T.O.)
- d) Importance of foreign trade in Economic Development



Total No. of Questions : 5]

P531

[5063] - 303

T. Y. B.Com.

ECONOMICS

Indian and Global Economic Development

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) उद्योन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची मूलभूत वैशिष्ट्ये कोणती आहेत ? [16]

प्रश्न 2) भारतातील लघुउद्योगांची भूमिका स्पष्ट करा. [16]

किंवा

भारतातील शेतमालाच्या विक्रीव्यवस्थेतील दोषांचे वर्णन करा. आणि ते दूर करण्यासाठी उपाय सुचवा. [16]

प्रश्न 3) अ) आर्थिक विकासातील मानवी संसाधनाची भूमिका सांगा. [8]

ब) आंतरराष्ट्रीय नाणेनिधीची कार्ये सांगा. [8]

किंवा

अ) चालू खात्यावरील भारतीय रूपयाची परिवर्तनीयता स्पष्ट करा. [8]

ब) जागतिकीकरण पुढील आव्हाने कोणती ? [8]

प्रश्न 4) विदेशी भांडवलाचे प्रकार आणि भूमिका स्पष्ट करा. [16]

प्रश्न 5) कोणत्याही दोन थोडक्यात टीपा लिहा.

[16]

- अ) नवीन औद्योगिक धोरण 1991
- ब) भारतातील पायाभूत सुविधांचे आर्थिक विकासातील भूमिका
- क) जागतिक व्यापार संघटना (W.T.O.)
- ड) आर्थिक विकासातील परकीय व्यापाराचे महत्व



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 4

**P532**

**[5063] - 304**  
**T. Y. B.Com.**  
**ECONOMICS**  
**International Economics**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** State the meaning of International trade. Distinguish between Domestic trade and International trade. **[16]**

**Q2)** Explain in detail the merits and demerits of free trade policy. **[16]**

OR

Explain the Heckscher - Ohlin Theory of International trade. **[16]**

**Q3)** a) State and explain the causes of disequilibrium of Balance of payments. **[8]**

b) Explain the merits and demerits of fixed exchange rate. **[8]**

OR

a) Explain the role of multinational corporations. **[8]**

b) Explain the nature and scope of Euro - Dollar market. **[8]**

**Q4)** Explain the Indias foreign trade policy since 1991. **[16]**

**P.T.O.**



**Q5)** Write short notes on any two :

**[16]**

- a) Foreign capital.
- b) Purchasing power parity theory.
- c) Functions of BRICS.
- d) Terms of trade.



Total No. of Questions : 5]

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**[5063] - 304**  
**T. Y. B.Com.**  
**ECONOMICS**  
**International Economics**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
3) आवश्यक त्या ठिकाणी आकृती काढा.  
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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- प्रश्न 1) आंतरराष्ट्रीय व्यापाराचा अर्थ सांगा. आंतर्गत व आंतरराष्ट्रीय व्यापारातील फरक स्पष्ट करा. [16]
- प्रश्न 2) मुक्त व्यापार धोरणाचे गुण - दोष सविस्तर स्पष्ट करा. [16]  
किंवा  
हेक्शचर-ओहलिन यांचा आंतरराष्ट्रीय व्यापार विषयक सिद्धांत स्पष्ट करा. [16]
- प्रश्न 3) अ) व्यवहार तोलातील असमतोलाची कारणे सांगा व स्पष्ट करा. [8]  
ब) स्थिर विनीमय दराचे गुण - दोष विशद करा. [8]  
किंवा  
अ) बहुराष्ट्रीय कंपन्याची भूमिका विशद करा. [8]  
ब) युरो - डॉलर बाजाराचे स्वरूप आणि व्याप्ती स्पष्ट करा. [8]
- प्रश्न 4) 1991 नंतरच्या भारताच्या विदेशी व्यापार विषयक धोरणाचे विश्लेषण करा. [16]

प्रश्न 5) खालीलपैकी कोणत्याही दोनवर थोडक्यात टीपा लिहा.

[16]

- अ) विदेशी भांडवल.
- ब) खरेदी शक्ती समता सिद्धांत.
- क) ब्रिक्स (BRICS) ची कार्ये.
- ड) व्यापार शर्ती.



Total No. of Questions : 5]

SEAT No. :

P533

[Total No. of Pages : 8

[5063] - 305

T.Y. B.Com.

AUDITING AND TAXATION

(2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :*

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

**Q1)** Explain the term 'Auditing'. What are its types?

[16]

OR

- a) What is verification of Assets? How does it differ from valuation of assets? [8]
- b) What is 'Audit Report'? Explain its contents. [8]

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

[16]

- a) Types of Errors
- b) Verification and valuation of Sundry Creditors
- c) Auditing in an EDP Environment
- d) Audit working papers
- e) Auditing and Assurance Standard 1(AAS 1)
- f) Scope of Auditor's Role under Income Tax Act

**Q3)** a) Define the following terms :

[8]

- i) Assessee
- ii) Income
- iii) Person
- iv) Agricultural Income

**P.T.O.**

OR

Mr. Sagar owned two houses, for the Financial Year 2015-16 details relating to the properties are given below. [8]

Particulars	House 'A' Rs.	House 'B' Rs.
Fair Rent	6,60,000	4,60,000
Municipal Valuation	6,70,000	4,70,000
Municipal Tax	8,000	10,000
	Paid	Due
Annual Rent	6,72,000	4,70,000
Land Revenue Paid	6,000	10,000
Ground Rent due	7,000	28,000
Interest on Capital	-	2,28,000
Nature of occupation	Let out for Residence	Let out for Business
Date of completion of Construction	May 2010	April 2012

You are required to compute income from house property for the A. Y. 2016-17 as Tax consultant.

b) The following is the Profit and Loss A/c for the year ended on 31<sup>st</sup> March, 2016 furnished by Mr. Shantilal Shelke : [8]

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Salary	1,56,000	By Gross Profit	4,00,000
To Advertisement	16,000	By Sundry Receipts	16,800
To Fire Insurance	7,000	By Bad debts recovered	10,800
To Office Expenses	9,000	(Not allowed as deduction earlier)	
To Depreciation	31,600	By Gifts from Father	50,000
To Income Tax	17,200	By Interest on Bank Deposits	12,000
To Bonus	25,600		
To Sales Tax	9,000		
To Interest on Bank Loan	11,200		
To R.D.D.	7,000		
To Net Profit	2,00,000		
	4,89,600		4,89,600

Other Information :

- i) Salary includes ₹ 8,400 paid to Domestic Servant.
- ii) Advertisement includes ₹ 1,100 as expenditure incurred on it for selling household furniture.
- iii) Allowable depreciation as per Income Tax Act is Rs. 36,000.
- iv) Sales Tax includes ₹ 2,600 as penalty for late filing of returns.

You are required to compute taxable income from Business for A.Y. 2016-17 of Mr. Shantilal Shelke.

**Q4)** Mr. Shah is working as Engineer in Tata Motors Ltd., Pune. His emoluments for the Financial Year 2015-16 are as under: **[16]**

- a) Basic Salary Rs. 30,000 per month.
- b) Dearness Allowance at 60% of salary (considered for retirement benefits).
- c) Entertainment Allowance Rs. 2,000 per month.
- d) Medical Allowance Rs. 2,500 per month.
- e) Bonus Rs. 60,000.
- f) Transport Allowance Rs. 2,000 per month.
- g) Employer's contribution to Recognised Provident Fund 15% of salary.
- h) Interest credited on RPF A/c balance at 10% Rs. 1,50,000.
- i) House Rent Allowance Rs. 5,000 per month, he pays Rs. 7,000 per month as house rent for residential house in Pune.
- j) He is provided free supply of gas, electricity and water for which his employer pay Rs. 2,500 per month.
- k) Company has provided him a motor car of 1200 c.c. for office and personal use and all running expenses and driver salary are paid by company.
- l) The company has paid Rs. 2,500 as a professional tax for year on behalf of Mr. Shah.

Compute taxable income from salary of Mr. Shah for the A.Y. 2016-17.

**Q5)** Mr. Ashok Patil of 62 years old is working as Assistant Manager in H.D.F.C. Bank, Ahmednagar. He has furnished the following information of his income for the F.Y. 2015-16. [16]

- a) Basic salary Rs. 37,000 per month.
- b) Dearness allowance fixed Rs. 18,000 per month (not considered for retirement benefits).
- c) Bonus three months basic salary.
- d) Vehicle Allowance Rs. 1,400 per month.
- e) Rent free furnished House in Ahmednagar is provided to Mr. Patil by the Bank for which Bank pay rent of Rs. 12,000 per month and recovers Rs. 3,000 per month from Mr. Patil in this regards. Cost of furniture provided by Bank is Rs. 1,00,000.
- f) Mr. Patil owns a house in Pune which is let out at Rs. 20,000 per month. The municipal value of House is Rs. 2,00,000, he has paid Rs. 10,000 as municipal tax for that house and expended Rs. 20,000 for its repairs.
- g) Mr. Patil has received net income from Business Rs. 70,000 during the financial year.
- h) He purchased shares of Rs. 2,00,000 on 15<sup>th</sup> June, 2015 of Bajaj Ltd. and sold out all these shares on 15<sup>th</sup> January, 2016 for Rs. 2,70,000.
- i) He has received Dividend of Rs. 30,000 from the domestic company during the year.
- j) He has received Rs. 12,000 as interest on saving Bank Account in H.D.F.C. Bank.
- k) His savings and expenditures are as follows :
  - i) Contribution to P.P.F. Rs. 60,000.
  - ii) L.I.C. premium paid Rs. 30,000.
  - iii) Tution Fee paid for a Son Learning in Engineering College Rs. 70,000.
  - iv) Donation to Savitribai Phule Pune University Rs. 40,000.
  - v) Professional tax paid for the year Rs. 2,500.

Compute Total taxable Income and Tax Liability of Mrs. Ashok Patil for the A. Y. 2016-17.



Total No. of Questions : 5]

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T.Y. B.Com.

AUDITING AND TAXATION

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.  
2) उजवीकडील अंक प्रश्नांचे पूर्ण गूण दर्शवितात.  
3) कॅल्क्युलेटर वापरण्यास परवानगी आहे.  
4) आवश्यक असल्यास इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'अंकेक्षण' ही संकल्पना स्पष्ट करा. अंकेक्षणाचे प्रकार कोणते? [16]

किंवा

- अ) मालमत्तेचे सत्यापन म्हणजे काय? मालमत्तेच्या मुल्यांकनापेक्षा ते वेगळे कसे आहे. [8]  
ब) अंकेक्षण अहवाल म्हणजे काय? त्यातील समाविष्ट बाबी सांगा. [8]

प्रश्न 2) थोडक्यात टिपा लिहा (कोणत्याही चार) [16]

- अ) चूकांचे प्रकार  
ब) विविध धनकोचे सत्यापन आणि मुल्यांकन  
क) विधुतीय माहिती (आकडेवारी) प्रक्रियेतील अंकेक्षण  
ड) अंकेक्षण कागदपत्रे  
इ) अंकेक्षण व खात्री परिमाण - 1  
फ) प्राप्तीकर कायद्यांतर्गत अंकेक्षकाच्या भूमिकेची व्याप्ती

प्रश्न 3) अ) खालील संज्ञा स्पष्ट करा. [8]

- i) करदाता  
ii) उत्पन्न  
iii) व्यक्ति  
iv) कृषी उत्पन्न



किंवा

श्री सागर यांच्या मालकीची दोन घरे आहेत. आर्थिक वर्ष 2015-16 साठी गृहसंपत्ती विषयी सविस्तर माहिती खालील प्रमाणे.

तपशिल	घर 'अ' रूपये	घर 'ब' रूपये
वाजवी भाडे	6,60,000	4,60,000
नगरपालिका मुल्यांकन	6,70,000	4,70,000
नगरपालिका कर	8,000	10,000
	(दिले)	(देणे बाकी)
वार्षिक भाडे	6,72,000	4,70,000
भू-भाडे भरले	6,000	10,000
मोकळ्या जागेचे भाडे देणे बाकी	7,000	28,000
गृह कर्जा वरील व्याज	-	2,28,000
मालमत्तेचा वापराचे स्वरूप	राहण्यासाठी भाड्याने दिले आहे	व्यावसायासाठी भाड्याने दिले आहे
घर बांधणी पूर्णतेची तारीख	मे, 2010	एप्रिल 2012

कर सल्लागार म्हणून श्री सागर यांचे करआकारणी वर्षे 2016-17 करिता घरापासूनचे करपात्र उत्पन्न काढा.

ब) श्री शांतीलाल शेळके यांचे 31 मार्च 2016 रोजी संपलेल्या आर्थिक वर्षाचे नफा - तोटा पत्रक खालील प्रमाणे आहे. [8]

नावे तपशिल	रूपये	जमा तपशिल	रूपये
वेतन	1,56,000	ढोबळ नफा	4,00,000
जाहिरात	16,000	किरकोळ जमा	16,800
अग्नि विमा	7,000	बुडीत कर्ज वसुली	10,800
कार्यालयीन खर्च	9,000	(पुर्वी वजावटीसाठी	
घसारा	31,600	पात्र केली नव्हती)	
प्राप्तीकर	17,200	वडीलांकडून मिळालेली	
बोनस	25,600	भेटी	50,000
विक्रीकर	9,000	बँक ठेवीवरील व्याज	12,000
बँक कर्जावरील व्याज	11,200		
संशयीत कर्जासाठी	7,000		
तरतुद			
निवळ नफा	2,00,000		
एकूण	4,89,600	एकूण	4,89,600

इतर माहिती :

- i) वेतनाच्या रक्कमेत घरगुती सेवकाला दिलेल्या रू. 8,400/- वेतनाचा समावेश आहे.
- ii) जाहिरात खर्चामध्ये घरगुती फर्निचर विकण्यासाठी केलेल्या जाहिरातीला खर्च रू. 1,100/- समाविष्ट आहे.
- iii) प्राप्तीकर कायदानुसार मान्य घसारा रक्कम रू. 36,000/-
- iv) विक्रीकर रक्कमेत विक्रीकर प्रपत्र (विवरण पत्र) उशीरा दाखल केल्याबद्दल झालेल्या दंडाची रक्कम रू. 2,600/- समाविष्ट आहे.

श्री शांतिलाल शेळके यांचे करआकारणी वर्ष 2016-17 साठी व्यवसायापासून मिळालेले करपात्र उत्पन्न काढा.

प्रश्न 4) श्री शाह हे टाटा मोटर्स ली. पुणे येथे अभियंता म्हणून नोकरीत आहेत. त्यांना आर्थिक वर्ष 2015-16 मध्ये खालील प्रमाणे वेतन व वेतनेतर लाभ मिळाले आहे. [16]

- अ) मुळ वेतन रू. 30,000 दर महा.
- ब) महागाई भत्ता मुळ वेतनाच्या 60% (निवृत्ती लाभांसाठी गृहीत धरला जातो).
- क) करमणूक भत्ता रू. 2,000 दर महा.
- ड) वैद्यकीय भत्ता रू. 2,500 दर महा.
- इ) बोनस रू. 60,000.
- फ) वाहतूक भत्ता रू. 2,000 दर महा.
- य) मान्यता प्राप्त भविष्य निर्वाह निधीला मालकाचे अंशदान वेतनाच्या 15 टक्के.
- र) मान्यता प्राप्त भविष्य निर्वाह निधी खात्यातील शिल्लक रकमेवर 10 टक्के दराने जमा झालेले व्याज रू. 1,50,000.
- ल) घरभाडे भत्ता रू. 5,000 दर महा.

श्री शाह पुणे येथे दर महा रूपये 7,000 भाड्याच्या घरात राहतात.

- व) त्यांना गॅस, वीज व पाणि मालकाने मोफत पुरविले असून मालक त्यासाठी दरमहा रू. 2,500 बील भरतात.
- श) कंपनीने त्यांना 1200 सी.सी. क्षमतेची मोटार कार कार्यालयीन व वैयक्तिक वापरासाठी दिलेली आहे. त्यामोटारीचा ड्रायव्हरच्या वेतनासह सर्व खर्च कंपनी करते.
- ष) कंपनीने श्री शाह यांच्या वतीने आर्थिक वर्षात रू. 2,500 व्यवसाय कर भरला आहे.

श्री. शाह यांचे कर आकारणी वर्षे 2016-17 साठी वेतनापासून मिळालेले करपात्र उत्पन्न शोधा.

प्रश्न 5) 62 वर्ष वय असलेले श्री अशोक पाटील एच.डी.एफ.सी. बँक, अहमदनगर येथे सहाय्यक व्यवस्थापक पदावर काम करतात. आर्थिक वर्ष 2015-16 साठी त्यांना मिळालेल्या उत्पन्नाची माहिती त्यांनी खालील प्रमाणे दिली आहे. [16]

- अ) मुळ वेतन रू. 37,000 दरमहा.
- ब) महागाई भत्ता दरमहा रू. 18,000 स्थिर.  
(निवृत्ती लाभांसाठी गृहीत धरला जात नाही.)
- क) बोनस तीन महिन्यांच्या मुळ वेतना ऐवढा.
- ड) वाहन भत्ता दरमहा रू. 1,400.
- इ) बँकेने श्री. पाटील यांना अहमदनगर येथे मोफत राहण्यासाठी घर पुरविले आहे. या घरासाठी बँक दरमहा रू. 12,000. भाडे भरते व श्री पाटील यांचेकडून या घरासाठी दरमहा रू. 3,000 भाडे वसूल करते. या घरात बँकेने पुरविलेल्या फर्निचर ची किंमत रू. 1,00,000 आहे.
- फ) श्री पाटील यांचे मालकीचे पुणे येथे एक घर असून त्यांनी ते दरमहा रू. 20,000 भाड्याने दिले आहे. या घराचे नगरपालिका मुल्य रू. 2,00,000 असून त्यांनी त्या घरासाठी रू. 10,000 नगरपालिका कर भरला आहे. व दुरुस्तीवर रू. 20,000 खर्च केले आहे.
- य) श्री पाटील यांना आर्थिक वर्षात व्यवसायापासून रू. 70,000 निव्वळ उत्पन्न मिळाले आहे.
- र) श्री पाटील यांनी 15 जुन, 2015 रोजी बजाज कं. लि. चे रू. 2,00,000 किंमतीचे भाग खरेदी केले त्यांनी हे सर्व भाग 15 जानेवारी, 2016 रोजी रू. 2,70,000 ला विकले.
- ल) त्यांना आर्थिक वर्षात देशी कंपन्यांकडून रू. 30,000 लाभांश मिळाला.
- व) एच.डी.एफ.सी. बँकेत असलेल्या बचत खात्यावर त्यांना रू. 12,000 व्याज मिळाले आहे.
- श) श्री. पाटील केलेल्या आर्थिक वर्षातील बचती व खर्च खालील प्रमाणे.
- i) सार्वजनिक भविष्य निर्वाह निधीला अंशदान रू. 60,000.
- ii) आर्युविमा पॉलीसी हप्त्या रू. 30,000.
- iii) अभियांत्रिकी महाविद्यालयात शिक्षण घेत असलेल्या मुलाची भरलेली शैक्षणिक फी रू. 70,000.
- iv) सावित्रीबाई फुले पुणे विद्यापीठास दिलेली देणगी रू. 40,000.
- v) वर्षभरात भरलेला व्यवसाय कर रू. 2,500.
- श्री. पाटील यांचे कर आकारणी वर्ष 2016-17 साठी एकूण करपात्र उत्पन्न व करदेयता शोधा.



Total No. of Questions : 5]

SEAT No. :

**P534**

[Total No. of Pages : 4

**[5063] - 306**

**T.Y. B.Com.**

**BUSINESS ADMINISTRATION**

**Human Resource Development and Marketing**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** Define the term Human Resource planning explain scope of Human Resource planning. **[16]**

- Q2)** a) What is Training? State objectives of Training. **[8]**
- b) What is Interview? Explain types of interviews in detail. **[8]**

OR

- a) Define "Employee Recruitment." Explain various sources of recruitment in details. **[8]**
- b) Explain types advantages and disadvantages of voluntary Retirement scheme. **[8]**

- Q3)** a) Define the term "Marketing." Explain scope of marketing in detail. **[8]**
- b) What is "Channels of Distribution." Explain functions of channels of Distribution. **[8]**

OR

- a) What is "New Product Development." State types of New Product Development. **[8]**
- b) What is Price? What are the factor affecting pricing? **[8]**

**P.T.O.**

**Q4)** Define the term "Advertising." Explain various medias of advertising in detail. **[16]**

**Q5)** Write short notes on (Any Two) : **[16]**

- a) Succession Planning
- b) Product Life Cycle
- c) Franchising
- d) Mobile Marketing



Total No. of Questions : 5]

P534

[5063] - 306

T.Y. B.Com.

व्यवसाय प्रशासन

मानवी संसाधन विकास आणि विपणन

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :- 1) सर्व प्रश्न आवश्यक.  
2) सर्व प्रश्नांना समान गुण.

---

प्रश्न 1) मानवी संसाधन नियोजन संकल्पना स्पष्ट करून मानवी संसाधन नियोजनाची व्याप्ती लिहा. [16]

प्रश्न 2) अ) प्रशिक्षण म्हणजे काय ते सांगून प्रशिक्षणाची उद्दिष्टे लिहा. [8]

ब) मुलाखत म्हणजे काय ते सांगून मुलाखतीचे प्रकार लिहा. [8]

किंवा

अ) कर्मचारी भरती संकल्पना स्पष्ट करून कर्मचारी भरतीचे विविध स्रोत लिहा. [8]

ब) स्वेच्छानिवृत्ती योजनेचे प्रकार, फायदे आणि तोटे लिहा. [8]

प्रश्न 3) अ) विपणन संकल्पना स्पष्ट करून विपणनाची व्याप्ती सविस्तर लिहा. [8]

ब) वितरण वाहिनी म्हणजे काय ते सांगून वितरण वाहिन्यांची कार्ये स्पष्ट करा. [8]

किंवा

अ) नविन वस्तूविकास म्हणजे काय ते सांगून नविन वस्तूविकासाचे प्रकार लिहा. [8]

ब) किंमत म्हणजे काय? किंमत निश्चितीवर परिणाम करणारे घटक स्पष्ट करा. [8]

प्रश्न 4) “जाहिरात” संकल्पना स्पष्ट करून जाहिरातीची विविध माध्यमे सविस्तर लिहा. [16]

प्रश्न 5) टीपा लिहा (कोणत्याही दोन) [16]

अ) उत्तराधिकारी नियोजन

ब) वस्तू जीवनचक्र

क) फ्रँचाईझिंग

ड) मोबाईल विपणन



Total No. of Questions : 5]

SEAT No. :

**P535**

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**[5063] - 307**

**T.Y. B.Com.**

**BANKING AND FINANCE**

**Financial Markets and Institutions in India**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** Explain the Regulatory, Intermediary and Non - Intermediary institutions of Indian Financial System. **[16]**

**Q2)** Define Foreign Exchange. Explain the segments of Foreign Exchange Market and Exchange Risk Management in detail. **[16]**

OR

Define Capital Market. State the working of Primary and Secondary Markets in Indian Capital Market.

**Q3)** a) Explain the working of National Small Scale Industrial Development Corporation. **[8]**

b) State the functions of Factoring Company. **[8]**

OR

a) Explain the functions of Provident Fund.

b) Explain the working of Small Industries Development Bank of India.

**Q4)** Explain in detail Organisation, Functions and Working of Security Exchange Board of India. **[16]**

**P.T.O.**



**Q5) Write notes (any two)**

**[16]**

- a) Bharatiya Mahila Bank
- b) Mutual Funds
- c) Lease Finance
- d) Pension Funds



Total No. of Questions : 5]

P535

[5063] - 307

T.Y. B.Com.

**BANKING AND FINANCE**

**Financial Markets and Institutions in India**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) भारतीय वित्तीय प्रणालीतील नियामक, मध्यस्थ आणि बिगर मध्यस्थ संस्था सांगा. [16]

प्रश्न 2) परकीय विनिमयाची व्याख्या लिहा. परकीय विनिमय बाजाराचे घटक सांगून विनिमय जोखीम व्यवस्थापन सविस्तर सांगा. [16]

किंवा

भांडवल बाजाराची व्याख्या लिहा. भारतीय भांडवल बाजारातील प्राथमिक आणि दुय्यम बाजाराची कार्यपद्धती सांगा.

प्रश्न 3) अ) राष्ट्रीय लघुउद्योग विकास महामंडळाची कामगिरी सांगा. [8]

ब) अडत व्यवहार कंपन्याची कार्ये सांगा. [8]

किंवा

अ) भविष्य निर्वाह निधीचे कार्य सांगा.

ब) भारतीय लघुउद्योग विकास बँकेची कार्यपद्धती सांगा.

प्रश्न 4) भारतीय प्रतिभूती विनिमय मंडळाचे संघटन, कार्ये आणि कार्यपद्धती सविस्तर सांगा.[16]

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)

[16]

- अ) भारतीय महिला बँक
- ब) परस्पर निधी
- क) भाडेपट्टा वित्तपुरवठा
- ड) निवृत्ती वेतन निधी



Total No. of Questions : 5]

SEAT No. :

**P536**

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**T.Y. B.Com.**

**BUSINESS LAWS AND PRACTICES**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** Explain the provisions relating to health of workers in the factory as per The Factories Act, 1948. **[16]**

**Q2)** Explain the Privileges and special rights of Registered Trade Union as per The Trade Union Act, 1926. **[16]**

OR

Define 'Wages' and explain the authorised deductions from wages of workers under The Payment of Wages Act, 1936. **[16]**

**Q3) a)** State Qualification (Eligibility) and Disqualification of workers for Bonus as per The Bonus Act, 1965. **[8]**

b) What do you mean by Oppression and Mismanagement? State the things which includes in Oppression and Mismanagement. **[8]**

OR

a) State provisions regarding offences and penalties as per The Employees Provident Fund and Miscellaneous Act, 1952. **[8]**

b) What is political fund of Trade Union? State the objects for which the Political Fund can be used. **[8]**

**Q4)** What do you mean by Investigation? State procedure of appointment of Inspector and powers and duties of Inspectors. **[16]**

**P.T.O.**

**Q5) Write Short Notes (Any Two)**

**[16]**

- a) State Legal Provisions regarding compromise.
- b) Necessity and scope of business ethics.
- c) Occupier of factory (Factories Act, 1948).
- d) Historical background of Indian Company Law.



Total No. of Questions : 5]

P536

[5063] - 308

T.Y. B.Com.

**BUSINESS LAWS AND PRACTICES**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) कारखान्यांचा कायदा, 1948 अन्वये कारखान्यातील कामगारांच्या आरोग्याबाबतच्या तरतुदी स्पष्ट करा. [16]

प्रश्न 2) कामगार संघटनांचा कायदा, 1926 अन्वये नोंदणी झालेल्या कामगार संघटनांचे विशेष हक्क आणि सवलती स्पष्ट करा. [16]

किंवा

वेतनाची व्याख्या सांगुण वेतन देण्याबद्दलचा कायदा, 1936 अन्वये कामगारांच्या वेतनातून करता येणाऱ्या अधिकृत कपाती स्पष्ट करा.

प्रश्न 3) अ) बोनस कायदा, 1965 अन्वये कामगारांची बोनस मिळण्याची पात्रता व अपात्रता सांगा. [8]

ब) जुलूम व गैर कारभार म्हणजे काय? जुलूम व गैरकारभारात समाविष्ट होणाऱ्या बाबी सांगा. [8]

किंवा

अ) कर्मचारी भविष्य निर्वाह निधी व विविध तरतुदींचा कायदा, 1952 अन्वये गुन्हे व दंडाबाबतच्या तरतुदी सांगा.

ब) कामगार संघटनेचा राजकीय निधी म्हणजे काय? राजकीय निधी कोणत्या उद्देशांसाठी खर्च करता येतो ते सांगा.

प्रश्न 4) अनुसंधान (Investigation) म्हणजे काय ? निरीक्षकांच्या नियुक्तीची पद्धत सांगा. निरीक्षकांचे अधिकार व कर्तव्ये सांगा. [16]

प्रश्न 5) टीपा लिहा. (कोणत्याही दोन) [16]

- अ) तडजोड व व्यवस्था संदर्भात कायदेशीर तरतुदी.
- ब) व्यावसायिक नैतिकतेची आवश्यकता व व्याप्ती.
- क) कारखान्याचा मालक किंवा नियंत्रक व त्याची कर्तव्ये (कारखान्यांचा कायदा, 1948).
- ड) भारतीय कंपनी कायद्याची ऐतिहासिक पाश्चभूमी.



Total No. of Questions : 5]

SEAT No. :

**P537**

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**T. Y. B.Com.**

**305d : CO-OPERATION AND RURAL DEVELOPMENT  
(2013 Pattern) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates :-*

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

**Q1)** What mean by Co-operative - Management? Enumerate the functions of co-operative Management in detail. **[16]**

**Q2)** Define Director? Explain the Responsibilities and Role of Board of Directors in co-operative management. **[16]**

OR

What do you know about Human Resource Management in co-operative?  
Write a note on Human Relationship in co-operatives. **[16]**

**Q3)** a) State the steps involved in Decision - making process. **[8]**

b) Explain the powers of co-operative Registrar. **[8]**

OR

a) State the importance of Audit Report. **[8]**

b) Explain the Need of Financial control. **[8]**

**Q4)** Define financial Management of co-operatives? Explain the Nature and Importance of Financial Management. **[16]**

**P.T.O.**



**Q5)** Answer the following questions (Any Two)

**[16]**

- a) Characteristics of Financial Planning.
- b) Objectives of co-operative Audit.
- c) Duties of a co-operative Auditor.
- d) Budget of co-operatives.



Total No. of Questions : 5]

P537

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T. Y. B.Com.

305d : CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) सहकारी - व्यवस्थापन म्हणजे काय? सहकारी - व्यवस्थापनाची कार्ये सविस्तर विशद करा. [16]

प्रश्न 2) संचालकाची व्याख्या सांगा? सहकारी व्यवस्थापनात संचालक मंडळाच्या असलेल्या जबाबदाऱ्या आणि असलेली भूमिका स्पष्ट करा. [16]

किंवा

सहकारातील मनुष्यबळ व्यवस्थापन याबद्दल आपण काय जाणता? सहकारातील मानवी (कर्मचारी) संबंध यावर टिप लिहा. [16]

प्रश्न 3) अ) निर्णय - प्रक्रियेत समाविष्ट असलेले टप्पे (मुद्दे) सांगा. [8]

ब) सहकारी संस्थांच्या निबंधकाचे अधिकार स्पष्ट करा. [8]

किंवा

अ) लेखापरिक्षण (अंकेक्षण) अहवालाचे महत्व सांगा. [8]

ब) वित्तीय नियंत्रणाची गरज स्पष्ट करा. [8]

प्रश्न 4) सहकारी वित्तीय व्यवस्थापनाची व्याख्या सांगा? वित्तीय व्यवस्थापनाची स्वरूप आणि महत्व स्पष्ट करा. [16]

प्रश्न 5) खालील प्रश्नाची उत्तरे द्या. (कोणतेही दोन)

[16]

- अ) वित्तिय नियोजनाची वैशिष्ट्ये
- ब) सहकारी लेखापरिक्षणाचे उद्देश
- क) सहकारी - लेखा परिक्षकाची कर्तव्ये
- ड) सहकारी संस्थांचे अदांजपत्रक



Total No. of Questions : 5]

SEAT No. :

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T.Y.B.Com.

**COST AND WORKS ACCOUNTING**

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

*Time : 3 Hours]*

*[Max. Marks :80*

*Instructions to the candidates:-*

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

**Q1) a)** State whether the following statements are True or False. **[5]**

- i) Allocation of overheads is the process of charging proportion of common items of overheads to a particular cost centre.
- ii) The machine hour rate is appropriate where direct labour cost are relatively low and machine costs are relatively high.
- iii) When the actual overheads are less than the absorbed overheads, it is the case of over - absorption.
- iv) Contract price is not fixed in case of Escalation clause.
- v) Process costing is used in case of industries where work is done against specific orders.

**b)** Fill in the blanks : **[5]**

- i) Under absorption/over absorption of overheads takes place when \_\_\_\_\_ rate of absorption is used.
- ii) A cost is termed as \_\_\_\_\_ cost if the total of the same changes with the changes in the activity level.
- iii) Where the actual loss in the process is less than the anticipated loss, the difference between two is considered to be \_\_\_\_\_.
- iv) When profit is  $\frac{1}{5}$  of the selling price of a job, it is equal to \_\_\_\_\_ of its cost price.
- v) \_\_\_\_\_ is that form of operation costing which applies where standardised services are rendered.

**P.T.O.**

**Q2)** What is Activity Based Costing? Explain purposes and benefits of Activity Based Costing. **[15]**

OR

What is Job costing? Explain its features and distinguish between job costing and process costing.

**Q3)** Write short notes on (Any Three) : **[15]**

- a) Abnormal effectiveness in process costing.
- b) Profit on incomplete contract.
- c) Features of service costing
- d) Cost plus contract in contract costing
- e) Joint products and by - products.

**Q4)** a) You are supplied with the following information and required to work out the production hour rate of recovery of overheads in departments A, B and C reapportioning service department expenses by repeated distribution method as well as by simultaneous equation method. **[15]**

Particulars	Production Departments (₹)			Service Departments (₹)	
	A	B	C	P	Q
Rent	2,400	4,800	2,000	2,000	800
Electricity	800	2,000	500	400	300
Indirect labour	1,200	2,000	1,000	800	1,000
Depreciation	2,500	1,600	200	500	200
Sundries	910	2,143	847	300	300
Estimated working hours	1,000	2,500	1,400	-	-

Expenses of service departments P and Q are apportioned as under

	A	B	C	P	Q
P	30%	40%	20%	-	10%
Q	10%	20%	50%	20%	-

- b) From the following data, calculate number of units and value of Normal loss [5]

Units introduced - 2,000 units  
 Output transferred to next process - 1,800 units  
 Normal loss (% of input) - 10%  
 Value of scrap per unit ₹ 3

- Q5) a) The product of manufacturing concern passes through two processes X and Y and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% scrap which from processes X and Y realises ₹ 100 per ton and ₹ 200 per ton respectively. [10]

Particulars	Process X	Process Y
Materials in tons	1,000	70
Cost of material per ton (₹)	150	210
Wages (₹)	25,000	19,300
Manufacturing expenses (₹)	5,000	9,250
Output in tons	830	780

Prepare process Accounts. There was no stock or WIP in any process.

- b) From the following information Prepare Contract Accounts for the year ending 31<sup>st</sup> March, 2015. [10]

Commencement	Contract A 1 <sup>st</sup> April, 2014	Contract B 1 <sup>st</sup> Oct, 2014
Contract price	80,000	54,000
Raw material	14,400	11,600
Wages	22,000	22,400
General charges	800	560
Plant installed	4,000	3,200
Materials on hand	800	800
Wages accrued	800	800
Work Certified	40,000	32,000
Work uncertified	1,200	1,600
Cash received	30,000	24,000

Depreciation is to be charged on the plant @10% which was installed on the opening date of the contract in each case.

OR

From the following information relating to a Hotel. Calculate the room rent per day to give profit of 25% on the cost. [10]

- a) Salaries of staff → ₹ 1,02,200 p.a.
- b) Wages of the room attendant → ₹ 4 per day. There is a room attendant for each room. He is paid wages only when the room is occupied.
- c) Repairs to building → ₹ 10,000 p.a.
- d) Licence → ₹ 4,800 p.a.
- e) Sundries → ₹ 6,600 p.a.
- f) Interior decoration and furnishing → ₹ 10,000 p.a.
- g) Depreciation @ 5% is to be charged on the building costing ₹ 4,00,000.
- h) Depreciation @ 10% is to be charged on equipments costing ₹ 1,00,000.
- i) Interest is to be charged @ 20% on investment in building and equipments amounting to ₹ 5,00,000
- j) There are 100 rooms in the Hotel 80% of the rooms are generally occupied. A month may be assumed of 30 days.



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**T.Y.B.Com.**  
**Business Statistics**  
**(Special Paper - II) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks :80*

*Instructions to the candidates:-*

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

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

**[10]**

- a) State Addition theorem of probability.
- b) Given  $P(B) = 0.4$ ,  $P(A \cap B) = 0.2$ , find  $P(A/B)$  and  $P(A' \cap B)$ .
- c) Let  $X \rightarrow B(n, p)$ , If  $E(X) = 18$  and  $\text{Var}(X) = 12$ . Find  $n$  and  $p$ .
- d) Explain the term hypothesis.
- e) Application for the post of manager is obtained by 20 applicants in the following sequence of male (M) and female (F) :

M F F M M F F M F M M M F F M M F M M M

At 5% level of significance check the randomness of a gender.

- f) Compute  ${}^{25}C_{23}$ .

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

**[20]**

- a) Let A and B be two events defined on sample space  $\Omega$ . If  $P(A) = 0.6$ ,  $P(B) = x$ ,  $P(A \cup B) = 0.8$ , find  $x$ 
  - i) When A and B are independent
  - ii) When A and B are mutually exclusive
- b) If the probability that any person of 60 years, will die within a year is 0.05, determine the probability that out of 7 persons of sixty years.
  - i) exactly one will be die
  - ii) at least 1 will be die, within a year.

**P.T.O.**



- c) The following information is collected on two characters.

	Cinegoers	Non - cinegoers
Literate	83	57
Illiterate	45	65

Based on this information can you conclude that there is no association between habits of cinema watching and literacy at 5% level of significance.

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

- d) A random variable X has following probability distribution :

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

Find :

- i) K
  - ii) Mean
  - iii) Variance
- e) Recent studies of the private practices of physicians who saw no Medicaid patients suggested that the median length of each patient visit was 22 minutes. It is believed that the median visit length in practices with a large Medicaid load is shorter than 22 minutes. A random sample of 20 visits in practices with a large Medicaid load yielded, in order, the following visit lengths :

9.4 13.4 15.6 16.2 16.4 16.8 18.1 18.7 18.9 19.1  
19.3 20.1 20.4 21.6 21.9 23.4 23.5 24.8 24.9 26.8

Based on these data, is there sufficient evidence to conclude that the median visit length in practices with a large Medicaid load is of 22 minutes?

**Q3) Attempt any two of the following : [20]**

- a) A coin is tossed three times.
  - i) Write sample space of this experiment.
  - ii) A discrete random variable X denotes number of heads appeared. Write down its probability distribution.
  - iii) Find mean and standard deviation of X.

**[2 + 4 + 4]**

- b) i) Define Poisson distribution.
- ii) The average number of accidents on a highway per month is 5. Assuming the distribution of number of accidents be Poisson, Find probability that in a month, number of accident will be
- 1) Less than 3
  - 2) exactly one.
  - 3) more than 3. [Given  $e^{-5} = 0.006738$ ]
- c) Marks obtained by six students before and after special training are as given below :

Shops	A	B	C	D	E	F
Before training	53	28	31	48	50	42
After training	58	29	30	55	56	45

Can special training judged to be a success? (Take  $\alpha = 0.05$ ,  $t_{5,0.05} = 2.57$ ,  $t_{6,0.05}$ )

- d) i) Describe the test procedure of equality of two population proportion.
- ii) In a sample of 600 villagers of a certain village 400 were found to be literates. In another village, from a sample of 900 villagers 450 were found to be literates. Test whether the two villages are significantly different with respect to literates. (Use 5% level of significance).

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

**[30]**

- a) The joint probability distribution of (X, Y) is given below :

Y X	0	1	2	3
0	K	3K	2K	4K
1	2K	6K	4K	8K
2	3K	9K	6K	12K

Obtain :

- i) The value of K.
  - ii) Marginal probability distribution of X and Y.
  - iii)  $P(X + Y \leq 1)$
  - iv) Conditional probability distribution of Y given  $X = 2$ .
  - v) Are X and Y independent?
- b) If X is a Normal variate with mean 30 and SD 5. Find
- 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)  $\text{Var}(3X - 5)$
- c) Life expectancy in 10 regions of Maharashtra in 1980 and 12 regions of Maharashtra in 1990 is as follows :

1980	37	39	36	35	44	45	50	41	44	42		
1990	44	45	47	43	42	50	52	48	51	43	46	49

Test whether population variances are same? [Use 2% level of significance]



Total No. of Questions : 5]

SEAT No. :

**P540**

[Total No. of Pages : 4

**[5063]-312**

**T.Y. B.Com.**

**BUSINESS ENTREPRENEURSHIP**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Small Scale Industries'. Explain the problems & remedies to solve the problems of Small Scale Industries. **[16]**

**Q2)** Explain the steps involved in the formation of a small business venture. **[16]**

OR

What is 'Business Plan'? Explain the objectives & importance of Business plan.

**Q3)** a) Explain the financial assistance made by SFC to Small Scale Industries. **[8]**

b) Explain the marketing aspects of Business plan. **[8]**

OR

a) Explain the approaches of Small Enterprise Management.

b) Write a success story of one Entrepreneur in your region.

**Q4)** What is Business crises? Explain the various types of Business crises. **[16]**

**P.T.O.**

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

**[16]**

- a) Steps in preparation of Business plan.
- b) Causes of Business failure
- c) Tax concessions to Small Scale Industries.
- d) Non - financial assistance from DIC.



Total No. of Questions : 5]

P540

[5063]-312

T.Y. B.Com.

**BUSINESS ENTREPRENEURSHIP**

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 'लघुउद्योग' या संकल्पनेची व्याख्या द्या. लघुउद्योगाच्या समस्या व त्या सोडविण्याच्या उपाययोजना स्पष्ट करा. [16]

प्रश्न 2) नविन लहान व्यवसाय स्थापनेतील पायऱ्या स्पष्ट करा. [16]

किंवा

'व्यवसाय आराखडा' म्हणजे काय? व्यवसाय आराखड्याची उद्दिष्टे व महत्व स्पष्ट करा.

प्रश्न 3) अ) राज्य वित्तिय महामंडळामार्फत लघुउद्योगाना दिले जाणारे वित्तिय साहाय्य स्पष्ट करा. [8]

ब) व्यावसायीक आराखड्याचे विपणनाचे पैलु स्पष्ट करा. [8]

किंवा

अ) लघुउद्योग व्यवस्थापनाचे दृष्टिकोन स्पष्ट करा.

ब) तुमच्या भागातील यशस्वी उद्योजकाची यशोगाथा लिहा.

प्रश्न 4) 'व्यवसाय आरिष्ट' म्हणजे काय? व्यवसाय आरिष्टाचे विविध प्रकार स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[16]

- अ) व्यावसायिक नियोजन तयार करण्याच्या पायऱ्या
- ब) व्यवसायाच्या अपयशाची कारणे
- क) लघुउद्योगांना मिळणाऱ्या कर सवलती
- ड) जिल्हा उद्योग केंद्राकडून बिगर वित्तिय सहाय्य



Total No. of Questions : 5]

SEAT No. :

**P541**

[Total No. of Pages : 4

**[5063]-313**

**T.Y. B.Com.**

**MARKETING MANAGEMENT**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

*Q1)* Define the term 'Marketing Planning'. Describe the process of preparing marketing plan. **[16]**

*Q2)* Explain in detail the impact of marketing on society. **[16]**

OR

Define the term 'Marketing Strategy'. Explain 'Competitive Strategy' in global environment.

*Q3)* a) What are the factors affecting on 'Marketing Organisation'. **[8]**

b) Write note on types of Agricultural Product. **[8]**

OR

a) Explain the need for International Marketing.

b) Distinction between Manufacture goods marketing and Agriculture goods marketing.

*Q4)* Explain the impact of globalisation on marketing. **[16]**

**P.T.O.**



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

**[16]**

- a) International Marketing and Domestic Marketing.
- b) Defects of Agricultural Marketing.
- c) Recent trends in Social Marketing.
- d) Trade Mark Act - 1999.



Total No. of Questions : 5]

P541

[5063]-313  
T.Y. B.Com.  
MARKETING MANAGEMENT  
(विपणन व्यवस्थापन)  
(Paper - II) (2013 Pattern)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 'विपणन नियोजन' या संज्ञेची व्याख्या सांगा. विपणन नियोजन तयार करण्याची प्रक्रिया सविस्तरपणे स्पष्ट करा. [16]

प्रश्न 2) विपणनाचा समाजावर होणारा परिणाम स्पष्ट करा. [16]

किंवा

विपणन व्यूहरचना या संज्ञेची व्याख्या सांगून जागतिक वातावरणात स्पर्धात्मक व्यूहरचना स्पष्ट करा.

प्रश्न 3) अ) विपणन संघटनेवर परिणाम करणारे घटक कोणते? [8]

ब) कृषी उत्पादनाचे प्रकार यावर सविस्तर टिप लिहा. [8]

किंवा

अ) आंतरराष्ट्रीय विपणनाची गरज स्पष्ट करा.

ब) निर्मित वस्तू विपणन आणि कृषी वस्तू विपणन यातील फरक स्पष्ट करा.

प्रश्न 4) जागतिकीकरणाचा विपणनावर होणारा परिणाम स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) आंतरराष्ट्रीय विपणन आणि स्थानिक विपणन यातील फरक स्पष्ट करा.
- ब) कृषी विपणनाच्या उणीवा
- क) सामाजिक विपणनातील आधुनिक प्रवाह
- ड) व्यापार चिन्ह कायदा - 1999



Total No. of Questions : 5]

SEAT No. :

**P542**

[Total No. of Pages : 4

**[5063]-314**

**T.Y. B.Com.**

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is sub - division and fragmentation of Land holdings? Explain its causes and effects. **[16]**

**Q2)** Critically examine the role of 'MGNREGA' in employment generation. **[16]**

OR

Explain the need of processing of Agricultural produce. Discuss the problems of Agricultural processing in India.

**Q3)** a) Explain the causes and problems of seasonal changes in Agriculture. **[8]**

b) Give in brief the measures adopted by government in solving the problems of Small scale Industries. **[8]**

OR

a) Explain the scope of Institutional Land Reforms.

b) Explain the measures adopted by government in eliminating Industrial disputes.

**P.T.O.**

**Q4)** Explain in detail the progress and problems of Cotton Textile Industry. **[16]**

**Q5)** Write short notes on (Any Two) : **[16]**

- a) Sources of Industrial Finance
- b) Problems of Public Enterprises
- c) Broad features of Industrial Growth in India Since 1991.
- d) Industrial Finance and IDBI.



Total No. of Questions : 5]

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[5063]-314

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(कृषि व औद्योगिक अर्थशास्त्र)

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) जमीन धारणाक्षेत्राचे उपविभाजन व तुकडीकरण म्हणजे काय? त्याची कारणे व परिणाम स्पष्ट करा. [16]

प्रश्न 2) रोजगार निर्मितीतील 'मनरेगा' (MGNREGA) च्या भूमिकेचे टीकात्मक परीक्षण करा. [16]

किंवा

शेतमाल प्रक्रियेची गरज स्पष्ट करा. भारतातील शेतमाल प्रक्रियेच्या समस्यांची चर्चा करा.

प्रश्न 3) थोडक्यात उत्तरे लिहा.

अ) शेती व्यवसायातील हंगामी बदलाची कारणे व समस्या स्पष्ट करा. [8]

ब) लघुउद्योगांच्या समस्या सोडविण्यासाठी सरकारने केलेल्या उपाययोजना थोडक्यात सांगा. [8]

किंवा

अ) संस्थात्मक जमीन सुधारणांची व्याप्ती स्पष्ट करा.

ब) औद्योगिक संघर्ष कमी करण्यासाठी सरकारने केलेल्या उपाययोजना स्पष्ट करा.

प्रश्न 4) कापड उद्योगाची प्रगती व समस्या सविस्तर स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [16]

- अ) औद्योगिक वित्तपुरवठ्याचे स्रोत
- ब) सार्वजनिक उद्योगाच्या समस्या
- क) 1991 पासूनच्या भारतातील औद्योगिक वृद्धीची ठळक वैशिष्ट्ये
- ड) औद्योगिक वित्तपुरवठा आणि भारतीय औद्योगिक विकास बँक (IDBI)



Total No. of Questions : 4]

SEAT No. :

**P543**

[Total No. of Pages : 4

**[5063]-315**

**T.Y. B.Com.**

**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any ten)

**[20]**

- a) Write any two importances of logistics planning.
- b) What do you mean by public good?
- c) Define Industrial policy resolution
- d) Define Sustainable development
- e) Write any two merits of five year defence plan
- f) State the meaning of public sector undertaking
- g) Write any two functions of defence management
- h) Write any two aims of India's defence Policy
- i) Write any two merits of defence production in private sector
- j) Write any two demerits of DPSU
- k) State the meaning of budgetary perspectives.
- l) Define Threat perception
- m) Write any two limitations of logistics management during war

***P.T.O.***



**Q2)** Answer in 50 words each (any two) **[10]**

- a) Explain scope of logistics management.
- b) Describe organization of ministry defence
- c) Explain problems of licensing arms production

**Q3)** Answer in 150 words each (any two) **[20]**

- a) Analyses defence policy of India.
- b) Explain principles of logistics management.
- c) Discuss role of Research and Development in defence production

**Q4)** Answer in 300 words each (any two) **[30]**

- a) Write a critical note on economic aspects of defence production
- b) Explain structure of the India's five year defence plan
- c) Discuss role of information in defence preparedness



Total No. of Questions : 4]

P543

[5063]-315

T.Y. B.Com.

डिफेन्स बजेटिंग, फायनान्स अँड मॅनेजमेन्ट

(Special Paper - II) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 20 शब्दात उत्तरे द्या. (कोणतेही दहा) [20]

- अ) पुरवठा व्यवस्थापनाच्या नियोजनाबाबतची दोन महत्त्वपूर्ण गोष्टी नमुद करा.
- ब) पब्लिकगुड म्हणजे काय ?
- क) औद्योगिक धोरणाचा ठराव-व्याख्या द्या.
- ड) सस्टेनेबल डेव्हलपमेन्ट-व्याख्या द्या.
- इ) संरक्षणाच्या पंचवार्षिक योजनेची कोणतेही दोन गुणधर्म नमूद करा.
- फ) पब्लिक सेक्टर अंडरटेकींग चा अर्थ लिहा.
- य) संरक्षण व्यवस्थापनाची कोणतीही दोन कार्ये लिहा.
- र) भारताच्या संरक्षण धोरणाचे कोणतेही दोन हेतू नमूद करा.
- ल) खाजगी क्षेत्रातील संरक्षण उत्पादनाची कोणतेही दोन गुणधर्म लिहा.
- व) डि.पी.एस.यू च्या कोणत्याही दोन उणीवा लिहा.
- श) 'बजेटरी प्रसपेक्टीव्ह' म्हणजे काय ?
- स) धोक्याविषयी संकल्पना व्याख्या द्या.
- ळ) युद्धकाळातील पुरवठाव्यवस्थापनाच्या कोणत्याही दोन मर्यादा लिहा.

- प्रश्न 2) 50 शब्दात उत्तरे द्या. (कोणतेही दोन) [10]
- अ) पुरवठाव्यवस्थापनाची व्याप्ती स्पष्ट करा.
- ब) संरक्षणमंत्रालयाची रचना-थोडक्यात वर्णन करा.
- क) शस्त्रास्त्र उत्पादन परवाना विषयी समस्या स्पष्ट करा.
- प्रश्न 3) 150 शब्दात उत्तरे द्या. (कोणतेही दोन) [20]
- अ) भारताच्या संरक्षण धोरणाचे विश्लेषण करा.
- ब) पुरवठाव्यवस्थापनाची तत्वे स्पष्ट करा.
- क) “संरक्षणउत्पादनातील संशोधन आणि विकासाची भूमिका” चर्चा करा.
- प्रश्न 4) 300 शब्दात उत्तरे द्या. (कोणतेही दोन) [30]
- अ) संरक्षणउत्पादनाचे आर्थिक पैलू यावर टिकात्मक टिपण लिहा.
- ब) भारताच्या संरक्षणाच्या पंचवार्षिक योजनेची रचना स्पष्ट करा.
- क) संरक्षणसज्जतेच्या संदर्भात “माहिती” च्या भूमिके विषयी चर्चा करा.



Total No. of Questions : 5]

SEAT No. :

**P544**

[Total No. of Pages : 4

**[5063]-316**

**T.Y. B.Com.**

**Insurance, Transport and Clearance  
(2013 Pattern) (Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What mean by Life Insurance? Enumerate the claim settlement procedure of Life Insurance. **[16]**

**Q2)** Distinguish between Nominations and Assignments. **[16]**

OR

State the various rules and regulations of Insurance Regulatory and development Act (IRD Act). **[16]**

**Q3)** a) Write a brief note on Insurance Act - 1938. **[8]**

b) Comment in a brief on Income Tax Act. **[8]**

OR

a) Explain the role of Insurance Agent in Insurance Business. **[8]**

b) State the provisions of Insurance Amendment Act - 2002. **[8]**

**Q4)** Define General Insurance? Enumerate in detail the main provisions and objectives of General Insurance Act. **[16]**

**P.T.O.**

**Q5) Answer the following questions (Any Two)**

**[16]**

- a) Write a note on surrender of policies.
- b) Explain the methods of payment of General Insurance.
- c) Write a note on Installment revival scheme.
- d) Explain the Accidental Benefits of General Insurance Contract.



Total No. of Questions : 5]

P544

[5063]-316

T.Y. B.Com.

Insurance, Transport and Clearance

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) आर्युविमा म्हणजे काय? आर्युविम्याची नुकसान भरपाई मिळविण्याची कार्य पद्धती विशद करा. [16]

प्रश्न 2) वारसनोद (Nominations) आणि मुखत्यार पत्र (Assignments) या दोघामधील फरक स्पष्ट करा. [16]

किंवा

विमा नियमनात्मक आणि विकास कायद्याचे (IRDA चे) विविध नियम आणि अटी सांगा. [16]

प्रश्न 3) अ) 1938 चा विमा कायदा यावर टिप लिहा. [8]

ब) इनकम टॅक्स ॲक्ट (Income Tax Act) यावर थोडक्यात चर्चा करा. [8]

किंवा

अ) विमा व्यवसायात विमा एजंटाची (प्रतिनिधीची) असलेली भूमिका स्पष्ट करा. [8]

ब) 2002 च्या विमा सुधारणा कायद्याच्या तरतूदी सांगा. [8]

प्रश्न 4) सर्व साधारण विम्याची व्याख्या सांगा? सर्व साधारण विमा कायद्याच्या मूख्य तरतूदी आणि उद्दिष्टे सविस्तर विशद करा. [16]

प्रश्न 5) खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन)

[16]

- अ) पॉलीशीची सोडत (surrender of policies) यावर टिप लिहा.
- ब) सर्वसाधारण विम्याची पैसे देण्या संदर्भातील पद्धती स्पष्ट करा.
- क) हसे पुर्नलाभ योजना (Installment revival scheme) यावर टिप लिहा.
- ड) सर्वसाधारण विमा करारातील अपघाती फायदे स्पष्ट करा.



Total No. of Questions : 5]

SEAT No. :

P545

[Total No. of Pages : 2

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T.Y.B.Com.

COMPUTER APPLICATION

Computer Networking and Cyber Security

(2013 Pattern) (Paper - II)

Time : 3 Hours]

[Max. Marks :80

Instructions to the candidates:-

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Neat diagrams must be drawn wherever necessary.

Q1) Attempt any eight of the following :

[16]

- a) Define the term computer network.
- b) Give the names of wired transmission media.
- c) What is the purpose of network Interface card
- d) Define protocol.
- e) Define the term Bluetooth
- f) What is steganography?
- g) What do you mean by malicious code?
- h) What is the use of IP address.
- i) What is a threat?
- j) List the types of communication.

Q2) Attempt any four of the following :

[16]

- a) Explain in detail the coaxial cable.
- b) Explain in detail the different generations of wireless networks.
- c) Explain in detail the applications of cryptography
- d) Explain in detail the data link layer of IEEE standard.
- e) Explain in detail the layers of the TCP/IP model.

P.T.O.



**Q3) Attempt any four of the following [16]**

- a) List out the various types of attacks. Explain any one in detail.
- b) Explain star topology. State its advantages and disadvantages.
- c) Explain in detail the standard ethernet.
- d) Explain in detail the various propagation methods used in unguided media. (Wireless)
- e) What are the various modes of communications? Explain any one in detail?

**Q4) Write short note on (any four) [16]**

- a) E - commerce security
- b) Digital signature verification.
- c) Types of cryptography
- d) Architecture of the Bluetooth
- e) Logical addressing (IP addressing)

**Q5) a) Attempt any two of the following : [8]**

- i) Explain in detail the ISO/OSI reference model.
- ii) Explain in detail the concepts of information security.
- iii) Explain in detail the categories of cyber crime

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

- i) What are the advantages and disadvantages of fiber optic cables?
- ii) Explain in detail the MAC sublayer of Gigabit Ethernet.
- iii) Explain in detail the Insurance Network Connections.



Total No. of Questions : 6]

SEAT No. :

**P546**

[Total No. of Pages : 4

**[5063]-318**

**T.Y. B.Com.**

**BUSINESS ADMINISTRATION**

**Finance, Production and Operation Functions**

**(Paper - III) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define 'Money'. Explain the functions of money. **[14]**

**Q2)** What is capitalisation? Explain the factors influencing the capital structure. **[14]**

OR

Define 'Debenture'. Explain the features and types of debentures. **[14]**

**Q3)** a) Explain the difference between fixed capital and working capital. **[7]**

b) Explain the procedure of production planning. **[7]**

OR

a) Explain the importance of finance. **[7]**

b) Explain the use of computer in inventory management. **[7]**

**Q4)** What is material Handling? Explain the principles of material Handling. **[14]**

**P.T.O.**

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

**[14]**

- a) Financial need of modern Business organisation.
- b) Trading on Equity
- c) Objectives of plant layout
- d) Batch production

**Q6) “Contribution of M.I.D.C. in plant Location” - Discuss.**

**[10]**



Total No. of Questions : 6]

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[5063]-318

T.Y. B.Com.

**BUSINESS ADMINISTRATION**

**Finance, Production and Operation Functions**

**(Paper - III) (2013 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) पैशाची व्याख्या द्या. पैशाची कार्ये स्पष्ट करा. [14]

प्रश्न 2) भांडवलीकरण म्हणजे काय? भांडवल रचनेवर प्रभाव पाडणारे घटक स्पष्ट करा. [14]

किंवा

‘कर्जरोखा’ व्याख्या द्या. कर्जराख्याची वैशिष्ट्ये व प्रकार स्पष्ट करा. [14]

प्रश्न 3) अ) स्थिर भांडवल व खेळते भांडवल यातील फरक स्पष्ट करा. [7]

ब) उत्पादन नियोजनाची कार्यपध्दती स्पष्ट करा. [7]

किंवा

अ) वित्ताचे महत्व स्पष्ट करा. [7]

ब) मालसाठा व्यवस्थापनातील संगणकाचा उपयोग स्पष्ट करा. [7]

प्रश्न 4) सामग्री हाताळणी म्हणजे काय? सामग्री हाताळणीची तत्वे स्पष्ट करा. [14]

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
- अ) आधुनिक व्यवसाय संघटनेची वित्तीय गरज  
ब) समन्याय तत्वांवर व्यापार  
क) यंभकुल आराखड्याची उद्दिष्ट्ये स्पष्ट करा.  
ड) बॅच प्रॉडक्शन

- प्रश्न 6) “उद्योगाच्या स्थानिकीकरणात महाराष्ट्र औद्योगिक विकास महामंडळाचे योगदान.” – चर्चा करा. [10]



Total No. of Questions : 6]

SEAT No. :

**P547**

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**T.Y. B.Com.**

**BANKING & FINANCE**

**Banking Law & Practices in India**

**(2013 Pattern) (Paper - III)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is Project Appraisal? Explain in detail the various aspects of Project Appraisal. **[14]**

**Q2)** What is Negotiable Instruments? Explain in detail types of Negotiable Instruments. **[14]**

OR

What is Collecting Banker? Explain the duties and rights of Collecting Banker.

**Q3)** a) Explain the obligation of banker to maintain secrecy of the customers account. **[7]**

b) Precautions to be taken by paying banker in the payment of customer cheques. **[7]**

OR

a) Explain the types of Mortgage.

b) Explain what precautions to be taken by the banker while giving loans.

**P.T.O.**

**Q4)** Explain the powers of Reserve Bank of India as laid down under Banking Regulation Act 1949. **[14]**

**Q5)** Write short notes on (any two) : **[14]**

- a) Bankers Lien
- b) Principles of secured advances.
- c) Duties of paying banker
- d) Non - legal measures for recovery of bank loans.

**Q6)** Discuss the recent changes in banking sector. **[10]**



Total No. of Questions : 6]

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[5063]-319

T.Y. B.Com.

BANKING & FINANCE

Banking Law & Practices in India

(Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) प्रकल्प मुल्यमापन म्हणजे काय ? प्रकल्प मुल्यमापनाच्या विविध बाजू सविस्तर स्पष्ट करा. [14]

प्रश्न 2) चलनक्षम दस्तऐवज म्हणजे काय ? चलनक्षम पत्रकाचे विविध प्रकार सविस्तर स्पष्ट करा. [14]

किंवा

वसुली बँक म्हणजे काय ? वसुली बँकेची कर्तव्ये आणि अधिकार स्पष्ट करा.

प्रश्न 3) अ) ग्राहकाच्या खात्याच्या गुप्ततेसंदर्भातील बँकेवरील बंधने स्पष्ट करा. [7]

ब) ग्राहकाच्या धनादेशाची रक्कम अदा करताना प्रदायी बँकेने कोणती दक्षता घ्यावी ? [7]

किंवा

अ) गहाणाचे प्रकार स्पष्ट करा.

ब) बँकेने कर्ज देताना कोणती दक्षता घ्यावी ते स्पष्ट करा.

प्रश्न 4) 1949 च्या बँकींग नियमन कायद्यान्वये भारतीय रिझर्व्ह बँकेला दिलेले अधिकार स्पष्ट करा.

[14]



- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणतेही दोन) [14]
- अ) बँकेचा धारणाधिकार
  - ब) सुरक्षित अग्रीमांची तत्वे
  - क) प्रदायी बँकेची कर्तव्ये
  - ड) कर्ज वसुलीच्या बिगर कायदेशीर उपाय योजना

- प्रश्न 6) अलीकडील काळातील बँकींग क्षेत्रातील बदलाची चर्चा करा. [10]



Total No. of Questions : 6]

SEAT No. :

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**T.Y. B.Com.**

**BUSINESS LAWS AND PRACTICES**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Calculator may be used*

**Q1)** Explain the condition and manner of utilization of 'CENVAT' credit. **[14]**

**Q2)** Explain the procedure of Registration under central sales Act, 1956. **[14]**

OR

Explain the Liabilities and Rights of company secretary as per companies Act. **[14]**

**Q3) a)** Explain the consequences of unauthorised or ultra vires borrowings. **[7]**

b) From the following details compute 'CST' payable by a dealer carrying on business in Mumbai Turnover for the year is Rs. 32,00,000 which is included the following **[7]**

- |  |   |          |
|--|---|----------|
| i) Trade commission for which credit notes have to be Issued separately      | - | 96,000   |
| ii) Installation charges   | - | 50,000   |
| iii) Excise duty   | - | 1,60,000 |
| iv) Freight, Insurance and Transport charges recovered separately in Invoice | - | 1,20,000 |

**P.T.O.**

- v) Goods returned by dealer within six months  
of sales but after the end of the year - 80,000
- vi) Central sales Tax @ 4% Buyer issued 'C' forms for all purchases

OR

State Registration of Mortgage and charges. State effect of Non - Registration of charge and Mortgage. [14]

**Q4)** Define the public deposit. Explain the scope and procedure for accepting deposits. [14]

OR

Define the term 'Transaction value'. Explain the items specially included in the transaction Value. [14]

**Q5)** Write short notes (Any Two) [14]

- a) Main features of 'CENVAT' scheme.
- b) The Trade Marks Act, 1999.
- c) Qualification and disqualification of an Auditor
- d) Statutory books & Registers.

**Q6)** Explain the kinds of debentures. [10]



Total No. of Questions : 6]

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T.Y. B.Com.

**BUSINESS LAWS AND PRACTICES**

(Special Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) सेनव्हॅट सवलतीच्या अटी व विनियोग करण्याच्या पध्दती स्पष्ट करा (केंद्रीय मुल्यवर्धित कर) [14]

प्रश्न 2) केंद्रीय विक्रीकर कायदा, 1956 अन्वये नोंदणीची कार्यपध्दती स्पष्ट करा. [14]

किंवा

कंपनी चिटणीसाच्या जबाबदाऱ्या व अधिकार स्पष्ट करा. [14]

प्रश्न 3) अ) अधिकारबाह्य कर्जाचे परिणाम स्पष्ट करा. [7]

ब) खालील दिलेल्या माहितीच्या आधारे रु. 32,00,000 वार्षिक उलाढाल असलेल्या मुंबईतील व्यापाऱ्याचा देय असलेला केंद्रीय विक्रीकर काढा. [7]

i) व्यापारी कमीशन (ज्याची क्रेडीट नोट स्वतंत्ररित्या दिलेली आहे) - 96,000

ii) स्थापन्याचा बसविण्याचा खर्च (Installation charges) - 50,000

iii) अबकारी कर (Excise duty) - 1,60,000

iv) भाडे, विमा आणि वाहतूक खर्च (बिजकात आकारलेला आहे)-1,20,000

v) व्यापाऱ्याने परत केलेला माल (विक्रीपासुन सहा महिन्यात परंतु आर्थिक वर्ष संपल्यानंतर) - 80,000

vi) केंद्रीय विक्रीकराचा दर 4% आहे. खरेदीदाराने सर्व खरेदीसाठी 'C' फॉर्म दिलेला आहे.

किंवा

गहाण व बोजाची नोंदणी करण्याची पध्दत सांगा गहाण व बोजाची नोंदणी न करण्याचे परिणाम सांगा. [14]

प्रश्न 4) सार्वजनिक ठेवी म्हणजे काय? ठेवीची व्याप्ती आणि ठेवी स्विकारण्याच्या पध्दती स्पष्ट करा. [14]

किंवा

व्यवहार मूल्य म्हणजे काय? व्यवहार मूल्यात समाविष्ट करण्यात येणारे घटक स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]

- अ) केंद्रीय मूल्यवर्धित कर प्रणालीचे मुख्य वैशिष्ट्ये स्पष्ट करा.
- ब) व्यापारी चिन्ह कायदा, 1999
- क) कंपनी हिशेब तपासणीसाठी पात्रता व अपात्रता.
- ड) नियामक पुस्तके व नोंदवह्या.

प्रश्न 6) कर्जरोख्यांचे प्रकार स्पष्ट करा. [10]



Total No. of Questions : 6]

SEAT No. :

**P549**

[Total No. of Pages : 4

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**T.Y. B.Com.**

**CO-OPERATION AND RURAL DEVELOPMENT**

**(Paper - III) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define Marketing Research. Explain the Steps involve in Marketing Research. **[14]**

**Q2)** Define Marketing. Describe the Classification of Markets in detail. **[14]**

OR

What is meant by Pricing. State the Various Pricing Methods. **[14]**

**Q3)** a) Write a brief note on Poultry Co-operatives. **[7]**

b) Write a brief note on Globalization and Marketing Research. **[7]**

OR

a) State the Importance of Marketing Strategy in Co-operatives. **[7]**

b) Write a brief note on Agricultural Co-operative Processing. **[7]**

**Q4)** Explain the Objectives and Provisions of Agricultural Produce Marketing (Development & Regulation) Act 2003. **[14]**

**P.T.O.**

**Q5) Answer the following questions (Any 2)**

**[14]**

- a) Explain the Problems of Agricultural Produce Market Committee.
- b) Describe the Marketing Strategy for Co-operatives Service Marketing.
- c) Evaluate Critically the Performance of NAFED.
- d) Describe the Strategy for Exporting Agricultural Produce.

**Q6) Explain Role of Co- operative Sugar Factories in the Current Scenario. [10]**



Total No. of Questions : 6]

**P549**

**[5063]-321**

**T.Y. B.Com.**

**CO-OPERATION AND RURAL DEVELOPMENT**

**(Paper - III) (2013 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) विपणन संशोधनाची व्याख्या सांगा. विपणन संशोधनात समाविष्ट होणाऱ्या पायऱ्या स्पष्ट करा. [14]

प्रश्न 2) विपणनाची व्याख्या सांगा . बाजारपेठ प्रकारांचे सविस्तर वर्णन करा. [14]

किंवा

किंमत म्हणजे काय? किंमतीचे विविध प्रकार सांगा.

प्रश्न 3) अ) सहकारी कुक्कटपालन संस्था यावर थोडक्यात टिप लिहा. [7]

ब) जागतिकीकरण आणि विपणन संशोधन यावर थोडक्यात टिप लिहा. [7]

किंवा

अ) सहकारी संस्थांमधील विपणन व्यूहरचनेचे महत्त्व सांगा.

ब) सहकारी कृषि प्रक्रिया संस्था यावर थोडक्यात टिप लिहा.

प्रश्न 4) कृषि उत्पन्न बाजार (विकास आणि नियमनात्मक) कायदा 2003 मधील उद्दिष्टे आणि तरतूदी स्पष्ट करा. [14]



- प्रश्न 5) खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन) [14]
- अ) कृषि उत्पन्न बाजार समित्यांच्या समस्या स्पष्ट करा.
- ब) सहकारी सेवांची विपणनाची व्यूहरचनेचे वर्णन करा.
- क) नाफेडच्या कामगिरीचे टिकात्मक परीक्षण करा.
- ड) कृषि उत्पादित माल निर्यातीसाठी असलेल्या वर्णन करा.

- प्रश्न 6) सद्यपरिस्थितीत सहकारी साखर कारखान्यांची भूमिका स्पष्ट करा. [10]



Total No. of Questions : 5]

SEAT No. :

P550

[Total No. of Pages : 4

[5063] - 322

T.Y.B.Com.

**COST AND WORKS ACCOUNTING**

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

*Time : 3 Hours]*

*[Max. Marks :80*

*Instructions to the candidates:-*

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

**Q1) a) Fill in the blanks (Any Five) [5]**

- i) Contribution – profit = \_\_\_\_\_.
- ii) Efficiency audit and proprietary audit are parts of \_\_\_\_\_
- iii) Cost audit report should be submitted within \_\_\_\_\_ days of the completion of the financial year
- iv) When standard cost exceeds the actual cost the difference is termed as \_\_\_\_\_ variance.
- v) Material mix variance is a part of \_\_\_\_\_ variance.
- vi) \_\_\_\_\_ is the most difficult aspect of farm costing.

**b) State whether the following statements are true or false (any five) [5]**

- i) A master Budget contains a summary of all functional budgets.
- ii) Cost audit is a part and parcel of financial audit.
- iii) Cost audit report should conform to the requirements of cost accounting report rules.
- iv) There is no need to provide depreciation on land.
- v) Standard costing is a method of cost ascertainment.
- vi) Idle time variance is always favourable.

**P.T.O.**

**Q2) Define MIS and explain the procedure of MIS. [15]**

OR

What is 'Uniform costing'? Explain the requisites for installation of a uniform costing system.

**Q3) Write a short notes on any three of the following : [15]**

- a) Advantages of farm costing.
- b) Appointment of cost Auditor
- c) Cost Accounting standard on classification of cost.
- d) Verification of cost records
- e) Cost audit notes

**Q4) a) The sales and profits during the last two years of Ajay Ltd; Pune were as under : [15]**

Year	sales (₹)	Profits (₹)
2014	15,00,000	2,00,000
2015	17,00,000	2,50,000

You are required to calculate :

- i) P/V ratio
- ii) Fixed cost
- iii) BEP
- iv) Margin of safety for both years
- v) The profits made when sales are ₹ 25,00,000
- vi) The sales required to earn a profits of ₹ 4,00,000

- b) Patil manufacturing Co. Ltd. produced 100 units of product 'X'. You are required to compute material price variance and material usage variance from the following information [5]

Standard quantity	:	20 kgs. per unit
Actual Quantity	:	30 kgs. per unit
Standard price	:	₹ 100 per kg.
Actual price	:	₹ 80 per kg.

- Q5) a) The standard mix of one unit of production 'Y' is as follows : [10]

40 kgs. of material 'A' @ ₹ 50 per kg.

60 kgs. of material 'B' @ ₹ 40 per kg.

During the month of March, 10 units were actually produced and consumption was as follows .

500 kgs. of material 'A' @ ₹ 50 per kg.

600 kgs. of material 'B' @ ₹ 45 per kg.

You are required to calculate :

- Material cost variance
  - Material price variance
  - Material usage variance
  - Material mix variance
- b) From the following data made available by Deep Ltd. Nashik, calculate : [10]
- Labour cost variance
  - Labour rate variance
  - Labour efficiency variance
  - Labour Mix variance

Type of workers	Standard			Actual		
	Hours	Rate(₹)	amount (₹)	Hours	Rate(₹)	Amount(₹)
Skilled	800	50	40,000	1,200	50	60,000
Unskilled	1600	35	56,000	1,300	40	52,000
Total	2,400	-	96,000	2,500	-	1,12,000

OR

b) From the following figures prepare cost statement for crop for the year ending 31<sup>st</sup> March 2015.

i)	<u>Item</u>	<u>Stock on 01/04/2014 (₹)</u>	<u>Stock on 31/03/2015 (₹)</u>
	Crops	7,500	9,000
	Growing crops	5,500	8,000
	Seeds	4,000	5,000
	Fertilizers	8,000	6,000

- ii) Seeds of ₹ 2,000 and fertilizers of ₹ 6,000 purchased during the year ending 31/3/2015
- iii) Crops of ₹ 51,000 sold during the year ending 31/3/2015.
- iv) Administrative expenses incurred ₹ 8000/- during the year ending 31/3/2015.
- v) Workers and proprietor have consumed crops ₹ 4,500 and ₹ 2,000 respectively during the year ending 31/3/2015.



**[5063] - 323**  
**T.Y.B.Com.**  
**BUSINESS STATISTICS - III**  
**(2013 Pattern) (Special Paper - III)**

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

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

**Q1)** Attempt any five of the following :**[10]**

- a) Obtain the saddle point for the following Game :

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \begin{bmatrix} 18 & -7 \\ -6 & 14 \end{bmatrix} \end{array}$$

- b) State any four elements of queuing theory.
- c) State whether each of the statement given below is true or false :
  - i) CPM is non - deterministic model.
  - ii) in queuing theory, number of arrivals follows poisson distribution.
- d) Explain the term 'pessimistic time' in PERT.
- e) Explain the term two person zero sum game.
- f) State any two applications of simulation.

**Q2)** Attempt any four of the following :**[20]**

- a) Solve the following game :

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \begin{bmatrix} 9 & 8 & -7 \\ 3 & -6 & 4 \\ 6 & 7 & -8 \end{bmatrix} \end{array}$$

- b) Explain the concept of process capability study. Also state the interpretation of capability index
- $C_p$
- and
- $C_{pk}$

**P.T.O.**

- c) If  $C(x) = x^4 + 3x^3 + 6x + 32$  is the manufacturer's total cost equation, find the :
- average cost
  - fixed cost
  - variable cost
  - marginal cost
- d) From the following pay off table (of profit) determine optimal strategy using maximin, maximax, laplace and Hurwicz criterion. (Take  $c = 0.8$ )

demand → stock ↓	A <sub>1</sub>	A <sub>2</sub>	A <sub>3</sub>	A <sub>4</sub>
S <sub>1</sub>	14	9	10	5
S <sub>2</sub>	11	10	8	7
S <sub>3</sub>	9	10	10	11

- e) Explain the step wise procedure of drawing model sample using EXCEL from uniform distribution.

**Q3)** Attempt any two of the following :

- a) i) State the purpose of replacement problem? [2]
- ii) The maintenance cost and resale value per year of a machine whose purchase price is Rs. 15,000 is given below : [8]

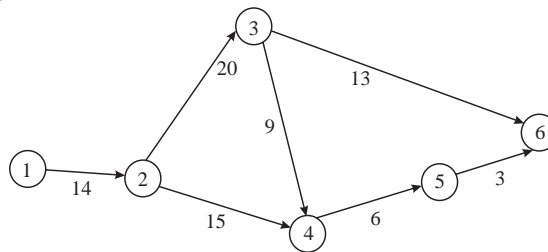
Year	Maintenance Cost (in Rs.)	Resale Value (in Rs.)
1	600	12,000
2	800	9,500
3	1050	7,500
4	1400	5,700
5	2100	4,200
6	3,500	3,900
7	5,000	2,900
8	6,800	2,000

when should the machine be replaced?

- b) A self service employees one cashier at its counter. Nine customers arrive on an average every 5 minutes while the cashier can serve 10 customers in 5 minutes. **[10]**

Find :

- i) Probability that cashier is idle.
  - ii) Average time a customer waits before being served.
  - iii) Average time a customer spend in a system
  - iv) Average number of customers in queue.
  - v) Average number of customers in the system.
- c) For the following network find the earliest start time and latest start time for all the events by using forward pass and backward pass. Also find the critical path. **[10]**



- d) A company manufactures 200 motor cycles per day which changes according to availability of raw material : **[10]**

Production per day	196	197	198	199	200	201	202	203	204
Probability	0.05	0.09	0.12	0.14	0.20	0.15	0.11	0.08	0.06

Consider the following sequence of random numbers :

82, 89, 78, 24, 52, 61, 18, 45, 04, 23, 50, 77

Using the sequence, simulate the production for next 12 days. Use Monte - Carlo simulation method.

**Q4)** Attempt any two of the following : **[30]**

- a) Write the pay of matrix for the given situation. The demand for cases in the retailer shop may be 13, 14, 15 with probabilities 0.2, 0.7, 0.1 respectively. Making cost and selling price of one case is Rs. 2 and Rs. 5 respectively. Balance case is treated as waste. Also obtain opportunity loss table. How much case should he make using EOL criteria? Verify that the optimal strategy obtained by EMV and EOL criterion are same?



- b) A machine is set to deliver packets of given tensile strength 10 samples of size 5 each were recorded as follows :

Sample No.	Mean	Range
1	15	7
2	17	7
3	15	4
4	18	9
5	17	8
6	14	7
7	18	12
8	15	4
9	17	11
10	16	5

Construct control charts for mean and range. Also comment on whether the process seems to be control. ( $n = 5$ ,  $A_2 = 0.577$ ,  $D_3 = 0$ ,  $D_4 = 2.115$ )

- c) Given below is the information about a project regarding different activities. All time estimates are in days.

Activity	1 – 2	1 – 3	1 – 4	2 – 5	3 – 5	4 – 6	5 – 6
$t_0$ :	5	1	2	3	1	2	1
$t_m$ :	6	1	4	6	1	2	4
$t_p$ :	7	2	12	15	1	8	7

- i) Draw the PERT network diagram and find expected time estimate & variance for each activity.
- ii) Given the total estimated project completion time is 17 days with SD 3.14 days. What is the probability that the project will be completed within 12 days?



Total No. of Questions : 6]

SEAT No. :

P552

[Total No. of Pages : 4

[5063]-324

T.Y. B.Com.

**BUSINESS ENTREPRENEURSHIP**

**(Paper - III) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

*Q1)* Define the term 'Personality'. What are the determinants of personality? [14]

*Q2)* Explain the importance and scope of organisational behaviour. [14]

OR

Describe entrepreneurial personality of Shri. D.S. Kulkarni. [14]

*Q3)* a) What are the benefits of formal and informal group? [7]

b) Narrate the difference between team and group. [7]

OR

a) Write a note on 'Management by Objectives'. [7]

b) Write a note on 'Managing resistance to change'. [7]

*Q4)* Define the term 'conflict'. What are the causes of conflict? [14]

*P.T.O.*

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

**[14]**

- a) Co - operation and competition
- b) Creating high performance team
- c) Need of motivation
- d) Strategies of change and development.

**Q6) You are Personnel Manager in MNC. You have been asked to manage stress at organisation level. How you will do it?**

**[10]**



Total No. of Questions : 6]

P552

[5063]-324

T.Y. B.Com.

**BUSINESS ENTREPRENEURSHIP**

(Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 'व्यक्तिमत्व' संकल्पनेची व्याख्या द्या. व्यक्तिमत्व ठरविणारे घटक कोणते ते सांगा. [14]

प्रश्न 2) संघटनात्मक वर्तनाचे महत्व आणि व्याप्ती स्पष्ट करा. [14]

किंवा

श्री. डी. एस्. कुलकर्णी यांचे उद्योजकीय व्यक्तिमत्व वर्णन करा.

प्रश्न 3) अ) औपचारिक आणि अनौपचारिक समूहाचे लाभ कोणते ते सांगा. [7]

ब) संघ आणि समूह यातील फरक स्पष्ट करा. [7]

किंवा

अ) 'उद्दिष्टाधिष्ठित व्यवस्थापन' (Management by Objectives) यावर टीप लिहा.

ब) 'बदलाच्या विरोधाचे व्यवस्थापन' यावर टीप लिहा.

प्रश्न 4) 'संघर्ष' संकल्पनेची व्याख्या द्या. संघर्षाची कारणे कोणती? [14]

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[14]

- अ) सहकार्य आणि स्पर्धा
- ब) उच्च कार्य - प्रगती साध्य करणारासंघ निर्माण करणे
- क) संप्रेरणाची गरज
- ड) बदल आणि विकासाचे डावपेच

प्रश्न 6) एका बहुराष्ट्रीय कंपनीत तुम्ही कर्मचारी व्यवस्थापक आहात. संघटनात्मक पातळीवरील ताणतणावाचे व्यवस्थापन तुम्हाला करावयास सांगण्यात आले आहे ते तुम्ही कसे कराल?[10]



Total No. of Questions : 6]

SEAT No. :

**P553**

[Total No. of Pages : 4

**[5063]-325**

**T.Y. B.Com.**

**MARKETING MANAGEMENT**

**Advertising Management**

**(Paper - III) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What is “Advertising”? Explain the merits and limitations of advertising?[14]

**Q2)** What is mean by Direct and Indirect appeal in Advertisement? Explain the Direct and Indirect appeal in advertisement. [14]

OR

Define Brand Extension. Explain the advantages and limitations of brand extension.

**Q3)** a) What is E - Advertising? Explain its importance. [7]

b) Explain the Needs and Functions of warehousing. [7]

OR

a) What is Buying motives? Explain the Relation between Advertising appeal and buying motives.

b) Explain the process of marketing Audit.

**Q4)** Define marketing research. Explain the types of marketing research in detail.[14]

**P.T.O.**

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

**[14]**

- a) Nature of Logistics
- b) Scope of marketing research
- c) Targeting strategies
- d) Techniques of marketing control

**Q6)** Explain the buying behaviour of industrial customer.

**[10]**



Total No. of Questions : 6]

P553

[5063]-325

T.Y. B.Com.

MARKETING MANAGEMENT

Advertising Management

(Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) जाहिरात म्हणजे काय? जाहिरातीचे गुण आणि मर्यादा स्पष्ट करा? [14]

प्रश्न 2) जाहिरातीतील प्रत्यक्ष व अप्रत्यक्ष आवाहने म्हणजे काय? जाहिरातीतील प्रत्यक्ष व अप्रत्यक्ष आवाहने सविस्तर स्पष्ट करा. [14]

किंवा

चिन्हांकन विस्ताराची व्याख्या द्या? चिन्हांकन विस्ताराचे फायदे व तोटे विशद करा?

प्रश्न 3) अ) ई - जाहिरात म्हणजे काय? तीचे महत्व स्पष्ट करा. [7]

ब) गोदामाची गरज आणि कार्ये स्पष्ट करा. [7]

किंवा

अ) खरेदीप्रेरणा म्हणजे काय? जाहिरातीतील आवाहने आणि खरेदी प्रेरणा यातील परस्पर संबंध स्पष्ट करा.

ब) विपणन लेखा - परिक्षणाची प्रक्रिया स्पष्ट करा.

प्रश्न 4) विपणन संशोधनाची व्याख्या द्या. विपणन संशोधनाचे प्रकार सविस्तर विशद करा?[14]



- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
- अ) पुरवठाशास्त्राचे स्वरूप
  - ब) विपणन संशोधनाची व्याप्ती
  - क) लक्ष्यकेंद्री विपणनासाठीच्या व्यूहरचना
  - ड) विपणन नियंत्रणाची तंत्रे

- प्रश्न 6) औद्योगिक खरेदीदाराचे खरेदीवर्तन स्पष्ट करा. [10]



Total No. of Questions : 6]

SEAT No. :

P554

[Total No. of Pages : 4

[5063]-326

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(Special Paper - III) (2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Evaluate the role of district central co-operative banks in rural credit since 1991. **[14]**

**Q2)** Explain the Importance and problems of Horticulture in India. **[14]**

OR

Discuss modern methods of irrigation and state their importance in India.

**Q3)** Answer in Brief :

- a) Explain the problems of dairy co-operatives. **[7]**
- b) State the causes of Industrial imbalance in India. **[7]**

OR

- a) Explain the features of community development programme.
- b) Suggest the Measures to eliminate regional industrial imbalance.

**Q4)** Critically evaluate the role of MNCs in India. **[14]**

**P.T.O.**

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

**[14]**

- a) Impact of industrial policy 1991
- b) Role of Government in 'SEZ'
- c) Infrastructure and economic development
- d) Private investment and infrastructural development.

**Q6) Explain the problems of poultry business in your area.**

**[10]**



Total No. of Questions : 6]

P554

[5063]-326

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(कृषि व औद्योगिक अर्थशास्त्र)

(Special Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 1991 पासून ग्रामीण कर्जपुरवठ्यातील जिल्हा मध्यवर्ती सहकारी बँकाच्या भूमिकेचे मूल्यमापन करा. [14]

प्रश्न 2) भारतातील फळ बागांचे महत्त्व आणि समस्या स्पष्ट करा. [14]

किंवा

जलसिंचनाच्या आधुनिक पध्दतींची चर्चा करा आणि भारतातील त्यांचे महत्त्व सांगा.

प्रश्न 3) थोडक्यात उत्तरे लिहा.

अ) दुग्ध सहकारी संस्थांच्या समस्या स्पष्ट करा. [7]

ब) भारतातील औद्योगिक असमतोलाची कारणे सांगा. [7]

किंवा

अ) सामुदायिक विकास कार्यक्रमाची वैशिष्ट्ये स्पष्ट करा.

ब) प्रादेशिक औद्योगिक असमतोल दूर करण्यासाठी उपाय सूचवा.

प्रश्न 4) भारतातील बहुराष्ट्रीय महामंडळांच्या भूमिकेचे टीकात्मक मूल्यमापन करा. [14]

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
- अ) 1991 च्या औद्योगिक धोरणाचा प्रभाव.
- ब) विशेष आर्थिक क्षेत्राच्या (SEZ) बाबतीत सरकारची भूमिका.
- क) पायाभूत सुविधा आणि आर्थिक विकास.
- ड) खाजगी गुंतवणूक आणि पायाभूत सुविधा विकास.

- प्रश्न 6) तुमच्या भागातील कुक्कुटपालन व्यवसायाच्या समस्या स्पष्ट करा. [10]



Total No. of Questions : 4]

SEAT No. :

**P555**

[Total No. of Pages : 4

**[5063]-327**

**T.Y. B.Com.**

**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any ten)

**[20]**

- i) Define financial management
- ii) State the meaning of limitations of estimate
- iii) Write concept of defence budget
- iv) Define threat perception
- v) Define zero budgets
- vi) What are the sources of war finance?
- vii) Define dual economy
- viii) Define performance budgeting
- ix) Define perspective planning
- x) What do you mean by war potential?
- xi) Define deficit finance
- xii) Write any two demerits of DPSU
- xiii) What do you mean by self reliance?

***P.T.O.***

**Q2) Answer in 50 words each (any two) [10]**

- a) Discuss characteristics of Indian economy
- b) Discuss defence as an economic problem
- c) Explain role of financial advisor in India's defence planning

**Q3) Answer in 150 words each (any two) [20]**

- a) Explain impacts of decreased defence expenditure on armed forces
- b) Define war potential and discuss its tangible elements
- c) Discuss relationship between performance budget and war expenditure

**Q4) Answer in 300 words each (any two) [30]**

- a) Describe role and scope of private sector in defence production.
- b) Write a note on the Defence vs Development.
- c) Discuss limitations and challenges to defence management.



Total No. of Questions : 4]

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[5063]-327

T.Y. B.Com.

DEFENCE BUDGETING, FINANCE AND MANAGEMENT

(Special Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 20 शब्दांत उत्तरे द्या (कोणतेही दहा)

[20]

- i) आर्थिक (वित्तिय) व्यवस्थापन व्याख्या द्या.
- ii) अदांजपत्रकाच्या मर्यादा अर्थ नमूद करा.
- iii) संरक्षण अदांजपत्रक अर्थ लिहा.
- iv) धोक्याविषयीची संकल्पना व्याख्या द्या.
- v) झिरोबजेट व्याख्या द्या.
- vi) युध्दनिधी संकल्पनाची स्तोत्र कोणती?
- vii) ड्युल ईकॉनॉमी व्याख्या द्या.
- viii) “कार्याभिमुख अर्थ संकल्प” व्याख्या द्या.
- ix) प्रसपेक्टीव्ह प्लॅनिंग व्याख्या लिहा.
- x) युध्द क्षमता म्हणजे काय?
- xi) डिफीसिट फायनान्स व्याख्या द्या.
- xii) डि. पी. एस. यु. च्या दोन उणीवा नमूद करा.
- xiii) आत्मनिर्भरता म्हणजे काय?



- प्रश्न 2) 50 शब्दांत उत्तरे द्या. (कोणतेही दोन) [10]
- अ) भारतीय अर्थव्यवस्थेच्या वैशिष्ट्याबाबत चर्चा करा.
- ब) संरक्षण एक आर्थिक समस्या म्हणुन चर्चा करा.
- क) भारताचा संरक्षण नियोजनातील आर्थिक सल्लागाराची भूमिका स्पष्ट करा.
- प्रश्न 3) 150 शब्दांत उत्तरे द्या. (कोणतेही दोन) [20]
- अ) संरक्षणखर्च कपातीचे सशस्त्र सेनादलावर होणारे परिणाम स्पष्ट करा.
- ब) युद्धक्षमतेची व्याख्या देऊन त्याच्या अस्थायी घटकाविषयी चर्चा करा.
- क) कार्याभिमुख अर्थसंकल्प आणि युद्ध खर्च यातील संबंध कोणसी चर्चा करा.
- प्रश्न 4) 300 शब्दांत उत्तरे द्या (कोणत्याही दोन) [30]
- अ) संरक्षण उत्पादनातील खाजगी उपयोग धंद्याची व्याप्ती आणि भूमिका वर्णन करा.
- ब) “संरक्षणविरूद्ध विकास” यावर टिपन लिहा.
- क) संरक्षण व्यवस्थापनाच्या मर्यादा आणि आव्हाने याविषयी चर्चा करा.



Total No. of Questions : 6]

SEAT No. :

**P556**

[Total No. of Pages : 4

**[5063]-328**

**T.Y. B.Com.**

**INSURANCE, TRANSPORT AND CLEARANCE**

**(Paper - III) (2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** What mean by Tourism? Enumerate the comparative study of Tourism in India and Tourism in other countries. **[14]**

**Q2)** Enumerate the functions and working of IATA [International Air Travel Agency] **[14]**

OR

Define Tour planning? State and explain the essential documents for foreign - Tour. **[14]**

**Q3)** a) Explain the role of water transport in global trade. **[7]**

b) State the current scenario of Air - transport in India. **[7]**

OR

a) Write a note on Tourism in Hongkong. **[7]**

b) Explain the role of Tour and Travel Agent in Tourism **[7]**

**Q4)** What mean by Group - tour? Enumerate the significance of advertisements, publicity, and marketing of Group - Tours. **[14]**

**P.T.O.**

**Q5) Answer the following questions (Any Two)**

**[14]**

- a) Write a note on Tourism in Thailand
- b) State the significance of presentation - skill for Tourism.
- c) Write a note on Tourist Accommodation
- d) Write a brief note on Availability of food services of Europe.

**Q6) State the facilities available to International Tourist in Singapore.**

**[10]**



Total No. of Questions : 6]

P556

[5063]-328

T.Y. B.Com.

INSURANCE, TRANSPORT AND CLEARANCE

(Paper - III) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) पर्यटन म्हणजे काय? भारतीय पर्यटन आणि इतर देशातील पर्यटन यामधील तुलनात्मक अभ्यास विशद करा. [14]

प्रश्न 2) आंतरराष्ट्रीय हवाई यात्रा संस्थेची (IATA) कार्ये आणि कामगिरी विशद करा. [14]

किंवा

यात्रा - नियोजनाची व्याख्या सांगा? परदेशातील यात्रेसाठी (परदेशात जाण्यासाठी) आवश्यक असणारी दस्तऐवजे (कागदपत्रे) सांगून, स्पष्ट करा. [14]

प्रश्न 3) अ) जागतिक व्यापारात जलवाहतूकीची भूमिका स्पष्ट करा. [7]

ब) भारतातील हवाई वाहतूकीची सद्यःस्थिती सांगा. [7]

किंवा

अ) हाँगकाँग मधील पर्यटन यावर टिप लिहा. [7]

ब) पर्यटनात यात्रा आणि प्रवास एजंटाची (प्रतिनिधीची) असलेली भूमिका स्पष्ट करा. [7]

प्रश्न 4) समुह - यात्रा म्हणजे काय? समुह यात्रेचे जाहिरात , प्रसिधी आणि विपणन संदर्भातील महत्व स्पष्ट करा. [14]

- प्रश्न 5) खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन) [14]
- अ) थायलंड मधील पर्यटन यावर टीप लिहा.
- ब) पर्यटनात सादरीकरण - कौशल्याचे असलेले महत्व सांगा.
- क) पर्यटक - निवासव्यवस्था यावर टिप लिहा.
- ड) युरोपमध्ये उपलब्ध असलेली 'खाद्य - सेवा' (Food services) यावर थोडक्यात टिप लिहा.

- प्रश्न 6) सिंगापूरमध्ये आंतरराष्ट्रीय पर्यटकासाठी कोणत्या सुविधा उपलब्ध आहेत . ते सांगा. [10]



**[5063] - 329**  
**T.Y.B.Com.**  
**COMPUTER APPLICATION**  
**Software Engineering**  
**(2013 Pattern) (Paper - III)**

*Time : 3 Hours]*

*[Max. Marks :80*

*Instructions to the candidates:-*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Neat diagrams must be drawn wherever necessary.*

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

**[16]**

- a) What are the different elements of system?
- b) What is pseudocode?
- c) What do you mean by software Engineering?
- d) List out components of Data Dictionary.
- e) Define the term system.
- f) What is Requirement Determination.
- g) What do you understand by the term modular design.
- h) What are the various types of documentation?
- i) Enlist the quadrants of decision table
- j) What is cohension?

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

**[16]**

- a) Explain in detail process of verification and validation
- b) Explain different phases of RAD model.
- c) Explain feasibility study.
- d) Explain characteristics of system
- e) Explain different techniques of fact gathering.

**Q3)** Attempt any four of the following

**[16]**

- a) Explain Input design with example.
- b) Describe prototyping approaches in software process.
- c) Enlist various qualities of good design. Explain any one in detail.
- d) What are the various important qualities of system analyst?
- e) Explain data flow diagram.

**Q4)** Write short note on any four.

**[16]**

- a) White box testing
- b) Risk Identification
- c) Spiral model
- d) Software process
- e) Validation

**Q5) a)** Solve the following case study.

**[8]**

Consider the hospital management system in which the hospital has inpatient department (IPD). Out patient department (OPD). The system maintains patient records and bills of patient. It also manages information of various wards in the hospital like ICU, General, Private, Semi - private & Deluxe. Consider above system & draw any two of the following diagram.

- i) Draw ER diagram.
- ii) Draw context level diagram.
- iii) Draw first level DFD for the system

b) Solve the following case study.

[8]

XYZ company divides its customer into 2 categories for the purpose of determining delivery charges.

- i) Those whose sales region code is 50 and above and those with code of less than 50
- ii) If the code is less 50 and the invoice amount is less than Rs. 5000/-. The delivery charges to be added to the invoice amount is Rs. 150/- But if the invoice value is Rs. 5000/- or more than delivery charges is Rs. 75/-
- iii) If the code is equal to or greater than 50 the corresponding delivery charges are Rs. 200 & Rs. 100 respectively.
  - 1) Draw decision table
  - 2) Draw decision tree





Total No. of Questions : 4]

SEAT No. :

**P559**

[Total No. of Pages : 2

**[5063] - 331**

**T.Y. B.Com. (Vocational)**  
**TAX PROCEDURE AND PRACTICES**  
**Central Excise and Customs Act**  
**(2013 Pattern) (Paper - V)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (Any Five):

**[10]**

- a) What is meant by 'Exciseable Goods'?
- b) Define the term 'Manufacturer'.
- c) What are the objects of W.T.O.?
- d) Why 'Assessable value is important under Customs Act?
- e) What is meant by BED?
- f) What is meant by 'Customs Station'?
- g) What is meant by 'Small Scale Industries'?

**Q2)** Answer in 50 words each (Any Two):

**[8]**

- a) Explain the term 'Customs Waters' and Territorial waters of India.
- b) What is mean by HSN?
- c) What is called 'Goods' under Central Excise?
- d) What is mean by Duty-Drawback.

**P.T.O.**

**Q3)** Answer in 150 words each (Any Two):

**[10]**

- a) Explain and discuss provisions for filing of returns under Central Excise.
- b) Discuss the various authorities. What are their powers under Customs Act?
- c) What are the cost to be included and excluded at the time of determining transaction value under Central Excise Act?
- d) Who has to prepare 'Bill of Entry'? Explain various types of Bill of Entry.

**Q4)** Answer in 500 words(Any One):

**[12]**

- a) What is meant by Basic Custom Duty? Discuss various types of duties under Customs Act.
- b) Who? When? How? Has to obtain registration under Central Excise Act. What are the importance of registration under Central Excise?



Total No. of Questions : 3]

SEAT No. :

**P560**

[Total No. of Pages : 1

**[5063] - 332**

**T.Y. B.Com. (Vocational)**

**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT**

**Sales Management**

**(2013 Pattern) (Paper - V)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** What do you mean by sales training? Explain in brief methods of sales training. **[12]**

OR

Define the term Sales Management. Explain the importance of sales management.

**Q2)** Explain the functions and responsibilities of a sales manager. **[12]**

OR

What do you mean by Corporate Social Responsibility? Discuss the importance of Corporate Social Responsibility.

**Q3)** Write short notes (Any Two): **[16]**

- a) Sources of recruitment.
- b) Evaluation of sales force personnel.
- c) Types of sales quota.
- d) Elements of Customer Relationship Management.



Total No. of Questions : 3]

SEAT No. :

P561

[Total No. of Pages : 1

[5063] - 333

**T.Y. B.Com. (Vocational)**

**ENTREPRENEURSHIP DEVELOPMENT**

**(Paper - VI (B))**

**(i) Computer Application**

**(ii) Advertising, Sales Promotion and  
Sales Management**

**(2013 Pattern)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1) What is the need and scope of entrepreneurship in modern society? [12]**

OR

Highlight the relative merits and demerits of partnership.

**Q2) Write a brief note on Factories Act and Payment of Wages Act. [12]**

OR

Enumerate various criteria for selection of new product.

**Q3) Write short notes on (any two): [16]**

- a) Types of Small Scale Industry.
- b) Technical Feasibility of a project.
- c) Developing entrepreneurial competencies.
- d) Importance of entrepreneurial competencies.



Total No. of Questions : 4]

SEAT No. :

P562

[Total No. of Pages : 2

[5063] - 334

**T.Y. B.Com. (Vocational)**

**TAX PROCEDURE AND PRACTICES**

**Entrepreneurship Development and Project Report**

**(2013 Pattern) (Paper - VI)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (Any Five):

**[10]**

- a) What is the role 'Entrepreneur'?
- b) Enumerate 'Key Elements' of Entrepreneurship.
- c) Give the various forms of "INNOVATIONS".
- d) What are the qualities of 'Entrepreneur'?
- e) What do you mean by 'Human Resource Planning'?
- f) What are the methods of 'Research'?
- g) Enumerate the aims of 'Research'?

**Q2)** Answer in 50 words each (Any Two):

**[8]**

- a) What are the four 'P's for establishment of enterprise?
- b) Define the term 'Research'. What are the importance of 'Research'?
- c) Distinguish between 'Spot Market' and 'Future Market'.
- d) What is the role of research in human resource development?

**P.T.O.**

**Q3)** Answer in 150 words each (Any Two):

**[10]**

- a) Write note on challenges faced by an entrepreneur.
- b) What are the criterias for classification of market?
- c) What are the sources of information? What is meant by 'Data Collection'?
- d) Enumerate and discuss classification of 'Research'.

**Q4)** Answer in 500 words(Any One):

**[12]**

- a) Explain in detail the theories of an 'Entrepreneurship'.
- b) What is 'interpretation' means? Which are the precautions to be taken before starting interpretation?

