

Total No. of Questions : 5]

SEAT No. :

P3556

[Total No. of Pages : 6

[5259]-Ext.-701
M.Com (For External) (Part - I)
MANAGEMENT ACCOUNTING & FINANCIAL
ANALYSIS AND CONTROL
(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instruction to the candidates:

All questions are compulsory and carry equal marks.

Q1) Define the term 'Management Accounting'. Explain its role in the success of any large scale organization.

OR

The following are the Balance Sheets of EMCOM Limited, Pune, prepared as on 31st March 2016 and 31st March 2017:

Liabilities	31-03-16	31-03-17	Assets	31-03-16	31-03-17
Share Capital	10,00,000	12,00,000	Plant	6,00,000	6,00,000
General Reserve	2,30,000	2,50,000	Land	8,00,000	7,80,000
Profit & Loss A/C	1,70,000	1,96,000	Furniture	2,00,000	2,30,000
Mortgaged Loan	1,50,000	---	Sundry Debtors	1,73,000	1,80,000
14% Debentures	3,50,000	2,50,000	Bills Receivables	49,000	60,000
Sundry Creditors	1,63,000	1,58,000	Stock	1,58,000	1,58,000
Bills Payables	83,000	73,000	Cash & Bank	1,80,000	1,62,000
Provision for Tax	54,000	73,000	Preliminary Exp.	40,000	30,000
Total	<u>22,00,000</u>	<u>22,00,000</u>	Total	<u>22,00,000</u>	<u>22,00,000</u>

You are required to prepare the Fund flow statement with necessary working notes after considering the following information:

- Dividend was distributed on the shares @ 10%

Plant and Furniture was depreciated by 10% and Land and Building was depreciated by 2.5%.

The 15% Debentures are redeemed by purchasing in the open market at Rs.94/- per debenture.

During the year Rs. 40,000 are paid by way of taxes.

During the year a machine having book value Rs.60,000/- was sold at Rs. 45,000/-.

Shares were issued at 5% discount which was written off through the General Reserve Account.

Q2) From the different ratios given below complete the Balance Sheet with as many details as possible:

Sales to total assets	$\frac{2}{3}$	3
Sales to fixed assets		5
Current Assets are	rd of the fixed assets	
Inventory Turnover Ratio		20
Debtors Turnover Ratio		15
Total assets to Net-worth		4
Debt Equity Ratio		2
Sales during the year are		Rs.60,00,000/-.
Gross Profit ratio is-		25%

OR

Mr. WISER has furnished you the following estimated information for the next financial year during which he has intended to produce 90,000 units:

Sales price of the product shall be Rs. 80 by fetching 25% profit on sales.

The cost consists of : Raw Material -Rs.30/-, Labour Cost Rs.20/- and Overheads Rs.10/-

60% of the overheads consists of depreciation on fixed assets. The remaining overheads are paid two weeks in arrears.

Average stock of raw material must be equal to the 3 weeks requirement and that of finished goods must be equal to the half of the sales of the next month.

The work in Progress will remain in stock for two weeks for which labour cost and overheads should be considered at 40% and 60% completion stage respectively.

10% of the Purchases are made on cash basis while the remaining with one month credit.

20% of the sales are made on advance payment of one month while the remaining are made with forty five days credit period.

Wages are paid on every 10th day of the next month.

Add 10% of your computation for contingencies.

Q3) Mr. LTCAP wants to purchase a machine for its new factory for which two alternative machines are available, the details, of the same are as follows:

Particulars	Machine 'A'	Machine 'B'
Cost	6,00,000	6,00,000
Life	5 years	5 years
Scrap value	20%	20%

Cash inflows during the life of the assets are as follows:

First year	50,000	2,50,000
Second year	1,00,000	2,00,000
Third year	1,50,000	1,50,000
Fourth year	2,00,000	1,00,000
Fifth year	2,50,000	50,000

The cost of capital is 10% at which the present value factor is as follows:

First year-0.909, Second year-0.826,

Third year-0.751, Fourth year-0.682, Fifth year-0.621

You are required to advise the management as to which machine should be purchased on the basis of the following methods of appraisal:

- Pay-back period,
- Return on Investment
- Net present value, and
- Profitability Index

OR

The following particulars in respect of product EX and DX are obtained from the cost records of Margicost Limited, Pune,

Particulars	Product 'EX' [Rs.]	Product 'DX'[Rs.]
Selling price	150	200
Material cost @ Rs.15/-per unit	60	45
Labour cost @ Rs.10/-per hour	30	50
Variable Overheads	20	55

Total fixed cost is Rs.25,000/-.

You are required to advise the management as to which product is better in the following different situations:

If the total sales in units is the key factor.

If the total sales in value is the key factor.

If the raw material is in short supply.

If the availability of the labour hours is restricted.

If the raw material available is 2000 kg and maximum possible sale of each product is only 500 units then what should be the most beneficial sales mix.

Q4) Define the terms 'Standard Cost' and 'Standard Costing'. Explain how variance analysis helps in controlling cost of production.

OR

Mr. EMCOM has provided you the following estimates related to the period from June 2017 to September 2017:

Months	Sales	Purchases	Wages	Factory Exp.	Other Exp.
April	4,50,000	2,80,000	40,000	30,000	21,000
May	5,00,000	3,00,000	50,000	24,000	24,000
June	5,60,000	3,50,000	60,000	33,000	27,000
July	5,00,000	3,20,000	50,000	27,000	30,000
August	4,60,000	2,60,000	40,000	36,000	24,000
September	4,20,000	2,30,000	30,000	18,000	21,000
October	5,00,000	3,50,000	40,000	24,000	18,000

Additional Information:

20% of the sales are on cash basis. 40% of the credit sales are recovered in the next month while the remaining two months after.

20% of the purchases are made by making an advance payment of one month, 10% of the purchases are on cash basis while the remaining purchases are made on the credit period of one month.

Wages are paid on every 7th day of the next month.

Factory and Other expenses are fixed to the extent 80% and 60% respectively which are paid in the same month.

Variable overheads are paid one month in arrear.

Advance Income-tax Rs.45,000/- is to be deposited in the month of July.

Interest on 15,000, 14% convertible debentures of Rs.10/- each, issued 2 years back at 20% premium is due on 1st January and 1st July every year.

Balance as on 1st June 2017-Rs.1,00,000/-.

You are required to prepare Cash Budget of Mr. EMCOM for the period from June 2017 to September 2017:

OR

What do you mean by Budget and Budgetary control? Explain the various types of budgets.

Q5) Write notes on any two of the following:

Tools and techniques of Management Accounting

Distinction between cash flow statement and fund flow statement

Application of marginal costing in managerial decision making

Methods of appraisal of capital expenditure



Total No. of Questions : 5]

SEAT No. :

P3557

[Total No. of Pages : 4

[5259]-Ext.-702
M.Com. (Part -I) (For External)
STRATEGIC MANAGEMENT
(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define the concept of 'Strategic Management'. Explain the nature and scope of strategic management. **[20]**

OR

- a) Define 'Vision'. Explain the advantages of vision. **[10]**
- b) Explain the concept of SWOT analysis. **[10]**

Q2) What is strategic planning? Explain advantages and limitations of strategic planning. **[20]**

OR

What is strategy implementation? Explain key issues in the strategy implementation. **[20]**

Q3) What is marketing strategy? Explain the nature and significance of marketing strategy. **[20]**

OR

What is research and development strategy? Explain Need and formulation of research and development strategy in organisation. **[20]**

Q4) What is 'Financial Strategy'? Explain objects and Need of Financial strategy. **[20]**

OR

What is 'Human Resource strategy'? Explain need and formulation of Human Resource Strategy. **[20]**

P.T.O.

Q5) Write short notes (any four)

[20]

- a) Core Competencies
- b) Management Ethics
- c) Six Sigma
- d) Financial Decisions
- e) Logistic Strategy
- f) Need of Production Strategy



Total No. of Questions : 5]

P3557

[5259]-Ext.-702
M.Com.(Part -I) (For External)
STRATEGIC MANAGEMENT
(2015 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) 'व्यूहरचनात्मक व्यवस्थापन' या संकल्पनेची व्याख्या द्या. व्यूहरचनात्मक व्यवस्थापनाचे स्वरूप व व्याप्ती स्पष्ट करा. [20]

किंवा

- अ) दृष्टी म्हणजे काय? तसेच दृष्टीचे फायदे स्पष्ट करा. [10]
ब) 'स्वॉट' विश्लेषण संकल्पना स्पष्ट करा. [10]

प्रश्न 2) व्यूहरचनात्मक नियोजन म्हणजे काय? व्यूहरचनात्मक नियोजनाचे फायदे आणि मर्यादा स्पष्ट करा. [20]

किंवा

व्यूहरचना अमलबजावणी म्हणजे काय? व्यूहरचना अमलबजावणीतील मुख्य प्रश्नाचे स्पष्टीकरण करा. [20]

प्रश्न 3) विपणन व्यूहरचना म्हणजे काय? विपणन 'व्यूहरचनेचे स्वरूप व महत्व' स्पष्ट करा. [20]

किंवा

संशोधन व विकास व्यूहरचना म्हणजे काय? व्यवसाय संस्थेमध्ये संशोधन व विकास व्यूहरचनेचे महत्व व सूत्रीकरण स्पष्ट करा. [20]

प्रश्न 4) वित्तीय व्यूहरचना म्हणजे काय? वित्तीय व्यूहरचनेचे उद्देश व गरज स्पष्ट करा. [20]

किंवा

मानवी संसाधन व्यूहरचना म्हणजे काय? मानवी संसाधन व्यूहरचनेची गरज व सूत्रीकरण स्पष्ट करा. [20]

प्रश्न 5) टिपा लिहा (कोणत्याही चार) [20]

- अ) मुख्य क्षमता
- ब) व्यवस्थापन नितीमूल्ये
- क) सिक्स सिगमा (Six sigma)
- ड) वित्तीय निर्णय
- इ) व्यूहशास्त्रीय व्यूहरचना
- फ) उत्पादन व्यूहरचनेची गरज



Total No. of Questions : 5]

SEAT No. :

P3558

[Total No. of Pages : 4

[5259]-Ext.-703
M.Com (Part -I) (For External)
INDUSTRIAL ECONOMICS (Compulsory)
(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain need and significance of Industrial economics.

[20]

OR

Criticize Alfred Weber's theory of Industrial location.

Q2) Explain measures adopted by the Indian Government to improve Industrial efficiency.

[20]

OR

Write factors influencing industrial productivity.

Q3) State causes of Industrial imbalance and discuss measures adopted by the Indian Government to reduce Industrial imbalance.

[20]

OR

Explain role and problems of small enterprises.

Q4) Criticize August Losch's theory of Industrial location.

[20]

OR

Explain measurement and factors affecting Industrial efficiency.

P.T.O.

Q5) Write short notes on (any two)

[20]

- a) Nature of Industrial economics
- b) Industrial productivity
- c) Disinvestment policy of India
- d) Regional Industrial imbalance-special focus on Maharashtra



Total No. of Questions : 5]

P3558

[5259]-Ext.-703
M.Com (Part -I) (For External)
INDUSTRIAL ECONOMICS (Compulsory)
(2015 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) औद्योगिक अर्थशास्त्राची गरज आणि महत्व स्पष्ट करा. [20]

किंवा

आल्फ्रेड वेबरच्या औद्योगिक स्थान निश्चीती सिद्धान्ताचे टिकात्मक परिक्षण करा.

प्रश्न 2) औद्योगिक कार्यक्षमता सुधारण्यासाठी भारत सरकारने केलेले उपाय स्पष्ट करा. [20]

किंवा

औद्योगिक उत्पादकतेवर परिणाम करणारे घटक लिहा.

प्रश्न 3) औद्योगिक असमतोलाची कारणे सांगून औद्योगिक असमतोल कमी करण्यासाठी भारत सरकारने केलेल्या उपायांची चर्चा करा. [20]

किंवा

लघू उपक्रमाची भूमिका आणि समस्या स्पष्ट करा.

प्रश्न 4) ऑगस्ट लौश्यच्या औद्योगिक स्थान निश्चीती सिद्धान्ताचे टिकात्मक परिक्षण करा. [20]

किंवा

औद्योगिक कार्यक्षमतेची मापने आणि औद्योगिक कार्यक्षमतेवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 5) टिपा लिहा (कोणत्याही दोन)

[20]

- अ) औद्योगिक अर्थशास्त्राचे स्वरूप
- ब) औद्योगिक उत्पादकता
- क) भारताचे निर्गुतवणूक धोरण
- ड) प्रादेशिक औद्योगिक असमतोल-महाराष्ट्राच्या संदर्भात



Total No. of Questions : 6]

SEAT No. :

P3559

[Total No. of Pages : 6

[5259]Ext.-704
M.Com. (Part - I) (For External)
ADVANCED ACCOUNTING & INCOME TAX
(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Write short notes on (any 3)

[15]

- a) GAAP
- b) Valuation of Goodwill
- c) Operating Lease
- d) IFRS
- e) Discounted Cash Flow method of valuation of shares

Q2) From the following information Prepare a consolidated Balance sheet of X Ltd. and its subsidiary Y Ltd. as on 31 March 2015. **[20]**

Balance sheet of X Ltd. and its Subsidiary Y Ltd. as on 31 March 2015

Liabilities	X Ltd.	Y Ltd.	Assets	X Ltd.	Y Ltd.
	Amt.(Rs.)	Amt.(Rs.)		Amt.(Rs.)	Amt.(Rs.)
Equity share capital (Rs 10 per share)	90,000	50,000	Fixed Assets	50,000	81,000
6 % Preference share capital (Rs 100 per share)		40,000	Investment in Y Ltd.		
Profit and loss account	25,000	28,000	4,000 Equity shares	44,000	
General reserve	10,000	1,000	1,000 Preference shares	12,000	
6 % Debenture (Rs 100 per debenture)	50,000	50,000	200 Debentures	21,000	
			Stock	10,000	10,000
			Other current assets	38,000	78,000
	1,75,000	1,69,000		1,75,000	1,69,000

P.T.O.

- a) X Ltd. acquired the shares in Y Ltd. on 1 April 2014.
- b) Credit Balance on Profit and Loss Account of Y Ltd. on 1 April 2014, was Rs 8,000 out of which Y Ltd. declared and paid dividend at 8% to the equity shareholders.
- c) Current year's Preference dividend is still unpaid
- d) Out of the dividend paid by Y Ltd., the amount received by X Ltd. is credited to its profit and loss account
- e) Stock of X Ltd. includes goods purchased from Y Ltd. of Rs. 3,600. Y Ltd. sold the goods at a loss of 10 % on Cost.
- f) Interest on debentures of Y Ltd. is outstanding for six months. No entries had been passed.

OR

- Q2)** a) T Ltd. was placed in voluntary liquidation on 31.12.2015, when its Balance Sheet was as follows: **[10]**

Balance Sheet as on 31.12.2015

Liabilities	Amt.(Rs.)	Assets	Amt.(Rs.)
50,000 Equity share capital	4,75,000	Freehold Property	5,80,000
(Rs.) 10 per share fully paid		Plant and Machinery	2,89,000
Less: calls in arrears of Rs.25,000)		Motor Vehicles	57,500
6,000, 5 % Cumulative Preference	6,00,000	Stock	1,86,000
Shares Rs.100 per share fully paid		Debetors	74,000
Share premium Account	50,000	Profit & Loss Account	2,14,000
5 % Debentures Account	1,00,000		
Interest on Debentures	2,500		
Bank Overdraft	58,000		
Creditors	1,15,000		
	14,00,500		14,00,500

The Preference dividend is in arrears from 2013 onwards.

The Company's Articles provides that, on liquidation, out of the surplus assets remaining after payment of liquidation cost and outside liabilities, there shall be paid, firstly, all arrears of preference dividend, secondly, the amount paid up on preference share together with a premium thereon of Rs.10 per share, thirdly, any balance then remaining shall be paid to the equity shareholders. The bank overdraft was guaranteed by the Directors, who were called upon by the bank to discharge their liability under the guarantee. The Directors paid the amount to the bank.

The Liquidator realized the assets as follows:

	Amt. (Rs.)
Freehold Property	7,00,000
Plant and Machinery	2,40,000
Motor Vehicles	59,000
Stock	1,50,000
Debtors	60,000
Calls in arrears	25,000

Creditors were paid less discount of 5 %. The debentures and accrued interest were repaid on 31 March 2016.

Liquidation cost were Rs.3,820 and the liquidator's remuneration was 2% on the amounts realized.

Prepare the Liquidator's Statement of Account.

- Q2) b)** Determine the intrinsic value of each equity share on the basis of the following Balance Sheet of XYZ Ltd. and the information supplied: **[10]**

Balance Sheet

Liabilities	Amt.(Rs.)	Assets	Amt.(Rs.)
Share Capital		Goodwill	10,000
7,000 6% Cumulative Pref. Shares of Rs. 10 each	70,000	Fixed Assets	2,50,000
10,000 Equity Shares of Rs.10 each	1,00,000	Investments	52,000
Reserve & Surplus		(Including P.F. and investment in partly paid shares)	
Capital reserve	50,000	Current Assets	
Share Premium	10,000	Stock in trade	45,000
Profit and Loss A/c	1,27,500	Sundry Debtors	
5 % Debenture secured by a floating charge on stock in trade	30,000	Goodwill	35,000
Sundry creditors	55,000	Doubtful	10,000
Provision for Income Tax	21,500	Cash at bank	45,500
		Preliminary expenses	12,000
		Deferred Revenue Expenditure	4,500
	4,64,000		4,64,000

Note on the accounts :

- i) Preference dividends are in arrears for the last three years.
- ii) Contingent Liability
 - 1) Uncalled Liability on partly paid shares Rs. 5,000
 - 2) A Bill of Exchange discounted Rs. 2,500
- iii) Out of the doubtful debts, 50% may be regarded as recoverable. Market value of the stock in trade is Rs. 47,100.

Q3) A Mumbai merchant opens a new branch in Delhi, which trades independently of the head office. The transactions of the Branch for the year ended 31 .03.2015 are as under : **[15]**

Particulars	Amt.(Rs.)	Amt.(Rs.)
Goods supplied by Head Office		20,000
Purchases from outsider		
Credit		15,500
Cash	3,000	18,500
Sales		
Credit	25,000	
Cash	4,600	29,600
Cash received from customer		30,400
Cash paid to creditors		14,200
Expenses paid by Branch		8,950
Furniture purchased by Branch on credit		3,500
Cash received from H.O. initially		4,000
Remittance to H.O.		11,000

Prepare the Branch Trading and Profit and Loss Account and the Branch Account in the Head Office (H.O.) books after incorporation of the Branch Trail Balance, taking the following into consideration.

- a) The accounts of Branch Fixed Assets are maintained in H.O. books.
- b) Write off depreciation on Furniture at 5% p.a.
- c) A remittance of Rs.2,000 from the Branch to the H.O. is in transit
- d) The Branch closing stock is valued at Rs.12,000

Q4) Write short notes (Any three) : **[15]**

- a) Incomes Exempted from Tax
- b) Set off and Carry Forward of Losses
- c) Income Tax Return
- d) Income from other sources

Q5) During the previous year 2016-17 Mr. X (Age: 45 Year) is employed by a pharmaceutical company situated at Kanpur. He gets the following benefits from his employer: **[15]**

Basic Salary	34,000	pm
Dearness Allowance	30% of Basic	(40% forming a part of retirement benefit)
Dearness Pay	5,000	pm (not a part of retirement benefit)
Fixed Commission	4,000	pm (not a part of retirement benefit)
Commission	5% of turnover	(Monthly turnover Rs, 1,00,000)
House Rent Allowance	15,000	pm (Actual Rent Paid Rs. 17,000 pm)
Employers Contribution to P.F.	5,400	pm
Interest on P.F.	55,000	@11%

Free Health Club facility is provided by employer for which employer pays Rs. 7,000 pm. Calculate Taxable Salary of Mr. X for the Assessment Year 2017-18

Q6) Mr. Omkar submits you following particulars : **[20]**

Basic Salary	2,88,600
Project Allowance	1,06,000
High Cost of Living Allowance	1,12,400
Commission (1% on turnover)	60,000
Gift by Employer of Home Appliances	13,400
House Rent Allowance (Rent Paid Rs. 90,000)	1,00,000
Pension from former employer	1,76,800
Royalty on books	12,000
Interest on Post Office Saving Banks	15,500
Profit from Business of Mushrooms	2,28,000
Income from House property	1,04,000
Insurance Premium on life insurance	1,24,000
Capital Gain from sale of Land	1,40,000
Tuition fees paid for son	45,000
Medical Insurance premium	16,500
Agricultural Income Received	1,50,000

Car of 1800 CC with driver provided for personal and official use the expenses are paid by employer.

Calculate the tax Liability of Mr. Omkar for the assessment year 2017-18

OR

a) Mr. Gajanan has 2 residential houses as per following details: [10]

Particulars	House 1	House 2
Municipal Valuation	2,00,000	2,60,000
Fare Rent	1,60,000	2,50,000
Actual Rent Received	Self-Occupied	3,00,000
Municipal Taxes	6,000	10,000
Gardening Expenses	5,000	4,500
Electricity Expenses	4,000	2,500
Interest on Housing Loan	1,10,000	1,40,000

Calculate his income from house property for the assessment year 2017-18

b) Mr. Ashok Purchased house property for Rs. 76,000 on June 30, 1967. The following expenses are incurred by him for making addition/alternation to the house property : [10]

- i) Cost of construction of first floor in 1975-76 Rs. 1,10,000
- ii) Cost of Construction of second floor in 1983-84 Rs. 3,40,000
- iii) Alternation/reconstruction of property in 1992-93 Rs. 2,90,000

Fair market value of the property on April 1, 1981 is Rs. 4,50,000. The house property is sold by X on June 15, 2016 for 99,50,000 (Expenses incurred on transfer: Rs. 10,000)

Cost Inflation Index for Previous Year 1983-84 was 116, 1992-93 was 223 and 2016-17 was 1125.

Calculate the Capital Gain of Mr. Ashok.



Total No. of Questions : 5]

SEAT No. :

P3560

[Total No. of Pages : 4

[5259]-Ext.-705

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

COMMERCIAL LAWS & PRACTICES

**Information System & E-Commerce Practices & Intellectual
Property Laws**

(2015 Pattern) (Special Paper -I) (Group -B)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define 'Information System' Explain the basic component of Information System. **[20]**

OR

Define 'E-Commerce'. Explain the drivers of E-Commerce.

Q2) Define 'Internet'. Explain the components of Internet. **[20]**

OR

Explain the purchase procedure with reference to E-Commerce.

Q3) Explain the commercial and cultural dimension of Intellectual property rights. **[20]**

OR

Explain the functions and powers of controller of patents.

Q4) Explain the types of Trade marks. **[20]**

OR

Explain in detail the provisions of Biodiversity Act, 2002.

P.T.O.

Q5) Write short notes (any two)

[20]

- a) Supply chain management
- b) B2B and B2C
- c) Intellectual property rights
- d) Appellate Board



Total No. of Questions : 5]

P3560

[5259]-Ext.-705
M.Com (Part -I) (Semester -I) (For External)
COMMERCIAL LAWS & PRACTICES
Information System & E-Commerce Practices & Intellectual
Property Laws
(2015 Pattern) (Special Paper -I) (Group -B)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

-
- प्रश्न 1) 'माहिती पद्धती' व्याख्या द्या. माहिती पद्धतीचे मुलभूत घटक स्पष्ट करा. [20]
किंवा
'इ-कामर्स' व्याख्या द्या. इ कामर्सच्या श्रेणी स्पष्ट करा.
- प्रश्न 2) इंटरनेटची व्याख्या द्या. इंटरनेटचे घटक स्पष्ट करा. [20]
किंवा
इ-कामर्सच्या संदर्भात खरेदीची कार्य पद्धती स्पष्ट करा.
- प्रश्न 3) बौद्धिक संपदा अधिकारंचे व्यापारी आणि सांस्कृतिक आयाम स्पष्ट करा. [20]
किंवा
पेटेंट नियामकाचे कार्य आणि अधिकार स्पष्ट करा.
- प्रश्न 4) व्यापार चिन्हाचे प्रकार स्पष्ट करा. [20]
किंवा
जैवविविधता कायदा 2002 च्या तरतुदी सविस्तर सांगा.

प्रश्न 5) टिपा लिहा (कोणत्याही दोन)

[20]

- अ) वितरण साखळी व्यवस्थापन
- ब) बी 2 बी आणि बी 2 सी
- क) बौद्धिक संपदा अधिकार
- ड) अपिलिएट बोर्ड



Total No. of Questions : 5]

SEAT No. :

P3561

[Total No. of Pages : 6

[5259]Ext.-706
M.Com. (Part - I) (For External)
ADVANCED COST ACCOUNTING
Advanced Cost Accounting And Cost System
(2015 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is 'Inventory control'? Explain any five methods of inventory control. **[20]**
OR

What is meant by capacity of a factory? Explain the various capacity levels with illustrative examples.

Q2) Write short notes on the following (any four) **[20]**

- a) Landed cost of material receipts.
- b) Features of Job costing.
- c) Cost classification in operating costing.
- d) Distinguish between Reconciliation statement and Memorandum Reconciliation Account.
- e) Treatment of depreciation in Cost Accounts.
- f) Technical measures for productivity improvement.

Q3) The following data were obtained from the books of Snehal Engineering Company for the half year ending on 30th September, 2016. **[20]**

Particulars	(₹)
Stores overheads	2,000
Motive power	7,500
Electric Lighting	1,000
Labour Welfare Expenses	15,000
Depreciation on Fixed Assets	30,000
Repairs & Maintenance costs	6,000
General overheads	50,000
Rent and taxes	3,000
Employee's Insurance	5,500

P.T.O.

The following further details are also available :

Particulars	Production departments			Service departments	
	A	B	C	X	Y
Direct Wages (₹)	35,000	30,000	25,000	5,000	5,000
Direct Materials (₹)	15,000	12,500	10,000	7,500	5,000
Direct Expenses (₹)	7,500	6,250	5,000	3,750	2,500
Electricity (kWh.)	40,000	30,000	30,000	10,000	15,000
Assets Values (₹)	2,50,000	1,50,000	1,00,000	50,000	50,000
Area Occupied (Sq.Ft.)	800	600	600	200	200
Light points	10	15	15	5	5

The expenses of service departments are to be allocated on the following manner :

Service Dept.	A	B	C	X	Y
X	40%	30%	20%	-	10%
Y	30%	30%	30%	10%	-

You are required to :

- Prepare Primary overhead distribution summary,
- Prepare Secondary overhead distribution summary, and
- Calculate departmental overhead rate for each of the production departments assuming that overheads are recovered as a percentage to direct wages.

OR

- a) A construction company has undertaken a contract to construct a road. The following particulars relates to the contract for the year ended 31st March, 2016 :

Particulars	(₹)
Raw Materials :-	
Direct purchased	50,000
Issued from stores	10,000
General Plant in use :	
Written down value	1,00,000
Depreciation	10,000
Direct Wages	45,000
Direct Expenses	3,500
Share of General overheads	2,000
Material in hand	1,000
Material Lost by fire	500
Salvage value of material Lost by fire	150
Wages accrued (31-03-2016)	5,000
Direct Expenses accrued (31-03-2016)	500
Value of work certified	1,59,000
Value of work uncertified	4,500

The contract price is ₹ 2,15,000 and it is a practice of the contractee to retain 10% of work certified as per the terms of contract.

Prepare contract Account and work-in-progress Account.

[10]

- b) A product passes through two distinct processes I & II. The following information is available in respect of these processes for the month of June, 2016.

Particulars	Process I	Process II
25,000 units introduced in the process at ₹ 8 per unit	₹ 2,00,000	-
Material Consumed	₹ 1,92,000	₹ 96,020
Direct Labour	₹ 2,24,000	₹ 1,28,000
Manufacturing Expenses	₹ 1,40,000	₹ 60,000
Normal Wastage of Input	10%	10%
Scrap value of normal wastage per unit	₹ 9.90	₹ 8.60
Output in units	22,000	20,000

Prepare :-

- a) Process Accounts, and
 b) Abnormal Loss or Gain Account as the case may be in each process. [10]

- Q4)** a) What do you mean by 'Waste' and 'Scrap'? How are these treated in Cost Accounts. [10]

OR

What do you understand by FIFO method as a method for pricing issue of material? Distinguish between FIFO and LIFO.

- b) Self-help Ltd. has three production departments and two service departments. Their total overhead as per primary distribution summary are as follows :

Production Departments :-

A = ₹ 13,600

B = ₹ 14,700

C = ₹ 12,800

Service Departments :-

S₁ = ₹ 9,000

S₂ = ₹ 3,200

The expenses of service departments are charged on a percentage basis which is as follows :

Service Dept.	A	B	C	S ₁	S ₂
S ₁	40%	30%	20%	-	10%
S ₂	30%	30%	20%	20%	-

Prepare a statement showing secondary distribution of overheads by using Simultaneous Equation Method. [10]

OR

- b) A manufacturing company discloses a net loss of ₹ 3,47,000 as per its cost Accounts for the year ended 31st March, 2016. The following information is available from the scrutiny of the figures of cost and Financial Accounts :

Sr. No.	Particulars	Rs.
(i)	Factory overheads un-absorbed	40,000
(ii)	Administration overheads over-absorbed	60,000
(iii)	Depreciation charged in Financial Accounts	3,25,000
(iv)	Depreciation charged in Cost Accounts	2,75,000
(v)	Interest on investments not included in Cost Accounts	96,000
(vi)	Income tax provided	54,000
(vii)	Interest on loan fund in Financial Accounts	2,45,000
(viii)	Transfer fees credited in Financial Accounts	24,000
(ix)	Stores adjustment credited in Financial Accounts	14,000
(x)	Dividend received	32,000

Find out the Financial loss by preparing a Memorandum Reconciliation Account. [10]

Q5) The following figures are extracted from the Financial Accounts of Sellwell Company for the year ended on 31st March, 2016.

Particulars	(₹)	Amount (₹)
Sales (20,000 units)		50,00,000
Direct Material		20,00,000
Direct Wages		10,00,000
Factory overheads		9,00,000
Administrative overheads		5,20,000
Selling & Distribution overheads		3,60,000
Closing stock of Finished goods (1230 units)		3,00,000
<u>Work-in-Progress :</u>		
Material	60,000	
Labour	40,000	
Factory overheads	<u>40,000</u>	
		1,40,000
Goodwill Written off.		4,00,000
Interest paid on capital		40,000

In costing records, factory overheads are charged at 100% of direct wages, administrative overheads charged at 10% of works cost and selling & distribution overheads charged at the rate of ₹20 per unit sold. **[20]**

You are required to prepare :

- Profit and Loss Account
- Cost sheet
- Reconciliation statement.



Total No. of Questions : 5]

SEAT No. :

P3562

[Total No. of Pages : 4

[5259]Ext.-707

M.Com. (Part - I) (For External)

CO-OPERATION AND RURAL DEVELOPMENT

**109 : Co - Operative Movement In India And Abroad
(2015 Pattern) (Special Paper - I)**

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:-

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*
- 3) *Answer should be precise and to the point.*

Q1) State and explain the various phases of evolution of Co - Operative movement in India. **[20]**

OR

Explain the progress of Dairy Co - Operatives in Denmark.

Q2) Discuss the updated amendments of Maharashtra state Co - Operative Societies Act 1960. **[20]**

OR

State the recommendations of All India Rural Credit Survey Committee (AIRCS).

Q3) Explain the objectives and importance of consumer Co - Operative movement in Great Britain. **[20]**

OR

Explain the contribution of NABARD in refinance credit Co - Operative society.

Q4) What is Co - Operation? Explain the various principles of Co - Operation. **[20]**

OR

Explain the evolution of Co - Operative credit movement in germany.

P.T.O.

Q5) Write Short Notes (Any Two)

[20]

- a) Recommendation of Vaidyanathan Committee.
- b) Disputes and Settlements.
- c) Audit of Co - Operative societies.
- d) Recommendation of Narsimham Committee.



Total No. of Questions : 5]

P3562

[5259]Ext.-707

M.Com. (Part - I) (For External)

CO-OPERATION AND RURAL DEVELOPMENT

109 : Co - Operative Movement In India And Abroad

(2015 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उत्तरे नेमकी आणि मुद्देसुद असावीत.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) भारतातील सहकारी चळवळीच्या उत्क्रांतीचे विविध टप्पे सांगा व स्पष्ट करा. [20]

किंवा

डेन्मार्क मधील दुग्ध सहकारी संस्थाची प्रगती स्पष्ट करा.

प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था अधिनियम 1960 मधील सुधारीत दुरुस्त्यांची चर्चा करा.[20]

किंवा

अखिल भारतीय ग्रामीण पत सर्वेक्षण समितीच्या शिफारशी नमुद करा.

प्रश्न 3) ब्रिटन मधील ग्राहक सहकारी चळवळीचे उद्दीष्टे आणि महत्व स्पष्ट करा. [20]

किंवा

सहकारी पत संस्थामधील नाबार्डचे पुनर्वित्त पुरवठ्यातील योगदान स्पष्ट करा.

प्रश्न 4) सहकार म्हणजे काय? सहकाराची विविध तत्वे स्पष्ट करा. [20]

किंवा

जर्मनीतील सहकारी पत चळवळीची उत्क्रांती स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणतेही दोन)

[20]

- अ) वैद्यनाथन समितीच्या शिफारशी
- ब) कलह आणि समझोता
- क) सहकारी संस्थाचे लेखापरिक्षण
- ड) नरसिंहम समितीच्या शिफारशी



Total No. of Questions : 5]

SEAT No. :

P3563

[Total No. of Pages : 4

[5259]Ext.-708
M.Com. (Part - I) (For External)
BUSINESS PRACTICES AND ENVIRONMENT
Organized Trade and Markets (Group - C)
(2015 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) Write a detailed note on 'features of organized commodity markets and regulated markets'. **[20]**

OR

Give meaning of the term 'Foreign Direct Investment'. Narrate its importance and objectives.

Q2) What do you mean by service sector? State and explain its characteristics. **[20]**

OR

Explain the term 'co-operative marketing'. What are its objectives and features?

Q3) Define the term 'business environment'. Narrate the importance and scope of business environment. **[20]**

OR

Define the term 'pollution'. Explain various types of pollution.

Q4) Give meaning of the term 'unemployment'. What are the causes of unemployment? Suggest remedies to reduce unemployment. **[20]**

OR

What do you mean by 'globalisation'? Explain its objectives.

P.T.O.

Q5) Write short notes on (any four) :

[20]

- a) Product buying policy
- b) Super Markets
- c) Innovative marketing practices
- d) Business environment with reference to india
- e) Go Green Movement
- f) Opportunities in environment
- g) Review of two decodes of globalisation



Total No. of Questions : 5]

P3563

[5259]Ext.-708

M.Com. (Part - I) (For External)
BUSINESS PRACTICES AND ENVIRONMENT
Organized Trade and Markets (Group - C)
(2015 Pattern) (Special Paper - I)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) 'संघटित वस्तू बाजार आणि नियंत्रित बाजारपेठ' यावर सविस्तर टीप लिहा. [20]

किंवा

'परकीय थेट गुंतवणूक' संकल्पनेचा अर्थ सांगा. त्याचे महत्व आणि उद्दिष्टे विशद करा.

प्रश्न 2) सेवा क्षेत्र म्हणजे काय? त्याची वैशिष्ट्ये सांगून स्पष्ट करा. [20]

किंवा

'सहकारी विपणन' संकल्पना स्पष्ट करा. त्याची उद्दिष्टे आणि वैशिष्ट्ये कोणती?

प्रश्न 3) 'व्यावसायिक पर्यावरण' संकल्पनेची व्याख्या द्या. व्यावसायिक पर्यावरणाचे महत्व आणि व्याप्ती विशद करा. [20]

किंवा

'प्रदुषण' संकल्पनेची व्याख्या द्या. प्रदुषणाचे विविध प्रकार स्पष्ट करा.

प्रश्न 4) 'बेरोजगार' संकल्पनेचा अर्थ सांगा. बेरोजगारीची कारणे कोणती? बेरोजगार कमी होण्यासाठी उपाय सुचवा. [20]

किंवा

'जागतिकीकरण' म्हणजे काय? त्याची उद्दिष्टे स्पष्ट करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

[20]

- अ) वस्तू खरेदी धोरण
- ब) सुपर मार्केट
- क) नाविन्यपूर्ण विपणन प्रथा
- ड) भारताच्या संदर्भातील व्यावसायिक पर्यावरण
- इ) 'गो ग्रीन' चळवळ
- फ) पर्यावरणातील संधी
- य) जागतिकीकरणाच्या दोन दशकांचा आढावा



Total No. of Questions : 6]

SEAT No. :

P3564

[Total No. of Pages : 4

[5259]Ext.-709

M.Com. (Part - I) (For External)

BUSINESS ADMINISTRATION

Production Operation and Financial Management

(2015 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important : Section - I and Section - II should be written in the same Answer book.*

SECTION - I PRODUCTION AND OPERATION MANAGEMENT

Q1) What is Operation management? Explain the objectives & recent trends in Production Management? **[15]**

OR

What is 'Product Development'? Explain in detail the factors responsible for Product Development as well as tools of product development.

Q2) Define the terms 'Production Planning' and 'Production Control'. Explain in detail the steps in Production Planning and Control. **[15]**

OR

Explain in detail the problems of Rationalisation, Automation and Computerisation.

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

- a) Types of Production System
- b) Product Design
- c) Procedure of Production Planning
- d) Principles of Quality Management

P.T.O.

SECTION - II FINANCIAL MANAGEMENT

Q4) What is 'Financial System'? Explain the Instruments used in Indian Financial System. **[15]**

OR

What is 'Capital Investment Decisions'? Explain the types & methods of Capital Investment Decisions.

Q5) Explain the utility of Income statements & limitations of financial statements. **[15]**

OR

Explain the factors affecting working capital requirement.

Q6) Write short notes (any two) : **[20]**

- a) Importance of Financial Management
- b) Capital Budgeting
- c) Balance sheet
- d) Inventory Management



Total No. of Questions : 6]

P3564

[5259]Ext.-709

M.Com. (Part - I) (For External)

BUSINESS ADMINISTRATION

Production Operation and Financial Management

(2015 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) विभाग - I व विभाग - II ची उत्तरे एकाच उत्तरपत्रिकेत लिहावित.

विभाग - I उत्पादन आणि प्रक्रिया व्यवस्थापन

प्रश्न 1) 'प्रक्रिया व्यवस्थापन' म्हणजे काय? उत्पादन व्यवस्थापनाची उद्दिष्टे व उत्पादन व्यवस्थापनातील सद्यकालीन प्रवाह स्पष्ट करा. [15]

किंवा

'वस्तू विकास' म्हणजे काय? वस्तू विकासास कारणीभूत ठरणारे घटक तसेच वस्तू विकासाची साधने स्पष्ट करा.

प्रश्न 2) 'उत्पादन नियोजन' व 'उत्पादन नियंत्रण' या संकल्पनेच्या व्याख्या द्या. उत्पादन नियोजन व नियंत्रणातील टप्पे सविस्तर स्पष्ट करा. [15]

किंवा

वाजवीकरण, स्वयंचलीकरण व संगणकीकरणाच्या समस्या सविस्तर स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) उत्पादन प्रणालीचे प्रकार
ब) उत्पादन आराखडा
क) उत्पादन नियोजन कार्यपध्दती
ड) गुणवत्ता व्यवस्थापनाची तत्वे

विभाग - II वित्तिय व्यवस्थापन

प्रश्न 4) 'वित्तिय प्रणाली' म्हणजे काय ? भारतीय वित्तिय प्रणालीची विविध साधने स्पष्ट करा. [15]

किंवा

भांडवल गुंतवणूक निर्णय म्हणजे काय ? भांडवल गुंतवणूक निर्णयाचे प्रकार व पध्दती स्पष्ट करा.

प्रश्न 5) उत्पन्न विवरण पत्रकांची उपयुक्तता व वित्तिय विवरण पत्राच्या मर्यादा स्पष्ट करा. [15]

किंवा

खेळत्या भांडवलाच्या गरजेवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 6) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

अ) वित्तिय व्यवस्थापनाचे महत्व

ब) भांडवली अंदाजपत्रक

क) ताळेबंद

ड) मालसाठा व्यवस्थापन



Total No. of Questions : 5]

SEAT No. :

P3565

[Total No. of Pages : 4

[5259]Ext.-710
M.Com. (Part - I) (For External)
ADVANCE BANKING AND FINANCE
Law and Practices of Banking
(2015 Pattern) (Special Paper - I) (Group - G)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) Explain in detail the provisions of RBI Act, 1934 pertaining to Incorporation, Capital Management of RBI. **[20]**

OR

Define banker and customer. Explain in detail the relationship between banker and customer.

Q2) Discuss the provisions related to powers of RBI as per the Banking Regulation Act, 1949. **[20]**

OR

Explain the following provisions related to Securitisation Act, 2002.

- a) Reconstruction of financial assets
- b) Financial Institution
- c) Security interest
- d) Banking company

Q3) Explain the following as definitions given under the Negotiable Instrument Act, 1881. **[20]**

- a) Negotiable Instrument
- b) Holder
- c) Holder in due course
- d) Payment in due course

OR

Discuss the role and uses of technology upgradation in banking sector.

P.T.O.

Q4) Explain the provisions of the Prevention of Money Laundering Act, 2002 pertaining to ‘Obligations of the Banking companies, Financial Institutions and Intermediaries’. **[20]**

OR

What are the strategies adopted by banks to manage risks?

Q5) Write notes (any two) : **[20]**

- a) Recommendations of Damodaran Committee
- b) Promissory note
- c) Management of Investment Portfolio
- d) Merger and Acquisition in banking sector



Total No. of Questions : 5]

P3565

[5259]Ext.-710

M.Com. (Part - I) (For External)
ADVANCE BANKING AND FINANCE
Law and Practices of Banking
(2015 Pattern) (Special Paper - I) (Group - G)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) भारतीय रिझर्व बँक कायदा 1934 मधील भारतीय रिझर्व बँकेची स्थापना आणि भांडवल व्यवस्थापना संबंधीच्या तरतुदी सविस्तर स्पष्ट करा. [20]

किंवा

बँक आणि ग्राहक यांची व्याख्या द्या. बँक आणि ग्राहक यांच्यातील संबंध सविस्तर स्पष्ट करा.

प्रश्न 2) 1949 च्या बँकींग नियमन कायद्या नुसार भारतीय रिझर्व बँकेच्या अधिकारांशी संबंधित तरतुदीची चर्चा करा. [20]

किंवा

सेक्युराटायझेशन कायदा 2002 शी संबंधित खालील तरतुदी स्पष्ट करा.

- अ) वित्तीय मालमत्तेची पुनर्रचना
ब) वित्तीय संस्था
क) सेक्युरिटी इंटरनेट
ड) बँकींग कंपनी

प्रश्न 3) 1881 च्या चलनक्षम दस्तऐवज कायद्यातील खालील व्याख्या स्पष्ट करा. [20]

- अ) चलनक्षम दस्तऐवज
- ब) धारक
- क) यथाविधी धारक
- ड) यथाविधी प्रदान

किंवा

बँकींग क्षेत्रातील अद्ययावत तंत्रज्ञानाची भूमिका आणि उपयुक्ततेची चर्चा करा.

प्रश्न 4) मनी लँडरींग प्रतिबंध कायदा 2002 मधील बँकींग कंपनी, वित्तीय संस्था आणि मध्यस्थांवरील बंधनांसंबंधी तरतुदी स्पष्ट करा. [20]

किंवा

धोक्यांचे समायोजन करण्यासाठी बँकांकडून आखले जाणारे डावपेच कोणते?

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) दामोदरन समितीच्या शिफारशी
- ब) वचनपत्र
- क) गुंतवणूक संग्रह व्यवस्थापन
- ड) बँकींग क्षेत्रातील विलिनीकरण आणि संपादन



Total No. of Questions : 5]

SEAT No. :

P3566

[Total No. of Pages : 4

[5259]Ext.-711
M.Com. (Part - I) (For External)
ADVANCED MARKETING
Marketing Management
(2015 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by Marketing? Explain the advantages and limitations of Marketing. **[20]**

OR

What is Pricing? Explain the objectives and factors influencing pricing.

Q2) What do you mean by Personal Selling? Explain the importance and process of Personal Selling. **[20]**

OR

Define the term Market Segmentation? Explain the various bases of Market Segmentation.

Q3) a) Explain elements of Promotion Mix. **[10]**

b) Explain Product Life Cycle. **[10]**

OR

a) Explain the scope of Consumer Behaviour.

b) Explain the functions of Attitude.

Q4) Define the term Consumer Learning? Explain elements and general characteristics of Consumer Learning. **[20]**

OR

Define the concept of Motivation? Explain the theory of Motivation.

P.T.O.

Q5) Write short notes on (any two) :

[20]

- a) Product Simplification
- b) Brand Management
- c) Tools of Public Relations
- d) E - Marketing Promotion



Total No. of Questions : 5]

P3566

[5259]Ext.-711

M.Com. (Part - I) (For External)

ADVANCED MARKETING

Marketing Management

(2015 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) विपणन म्हणजे काय? विपणनाचे फायदे आणि मर्यादा स्पष्ट करा. [20]

किंवा

किंमत निर्धारण म्हणजे काय? किंमत निर्धारणाची उद्दिष्ट्ये व किंमत निर्धारणावर परिणाम करणारे घटक विषद करा.

प्रश्न 2) वैयक्तिक विक्री म्हणजे काय? वैयक्तिक विक्रीचे महत्व आणि प्रक्रीया स्पष्ट करा. [20]

किंवा

बाजारपेठ विभागणीची व्याख्या द्या. बाजारपेठ विभागणीचे विविध आधार स्पष्ट करा.

प्रश्न 3) अ) विक्रयवृद्धीचे मिश्र चे घटक स्पष्ट करा. [10]

ब) वस्तू जीवनचक्र विषद करा. [10]

किंवा

अ) ग्राहक वर्तणूकीची व्याप्ती स्पष्ट करा.

ब) अभिवृत्ती ची कार्ये स्पष्ट करा.

प्रश्न 4) 'ग्राहक अध्ययन' या संज्ञेची व्याख्या द्या. ग्राहक अध्ययनाचे घटक व सामान्य वैशिष्ट्ये स्पष्ट करा. [20]

किंवा

'अभिप्रेरण' संकल्पनेची व्याख्या द्या. अभिप्रेरणाचे सिद्धांत विषद करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) उत्पादन सुलभता
- ब) मुद्रांकन किंवा बोधचिन्ह व्यवस्थापन
- क) जनसंपर्काची साधने
- ड) ई - विपणन - वृद्धी



Total No. of Questions : 5]

SEAT No. :

P3567

[Total No. of Pages : 7

[5259]Ext.-712
M.Com. (For External)
ADVANCED ACCOUNTING AND TAXATION
Specialized Area in Accounting & Business Tax
Assessment & Planning
(2015 Pattern) (Special Paper - II) (Group - A)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Following is the Receipts and Payments Account and additional information of Poona Hospital, Pune. Prepare Income and Expenditure Account for the year ending 31st March 2017 and the Balance Sheet as on that date. **[20]**
Receipts and Payments Account for the year ended 31st March 2017

Receipts	Amount in Rs.	Amount in Rs.	Payments	Amount in Rs.	Amount in Rs.
To Balance b/d		24,000	By Medicines		40,000
To Subscription			By Honorarium to Doctors		3,00,000
2015-16	30,000		By Ambulance Maintenance		1,76,000
2016-17	3,80,000		By Hospital Equipment Purchased		1,20,000
2017-18	<u>60,000</u>	4,70,000	By Furniture purchased		1,00,000
To Donation		2,20,000	By Fixed Deposits		4,00,000
To Life Membership Fees		1,00,000	By Balance c/d		2,78,000
To Hospital receipts (revenue)		6,00,000			
		<u>14,14,000</u>			<u>14,14,000</u>

P.T.O.

Additional Information:

- 1) Outstanding subscription for the year 2016-17 is Rs. 20,000.
- 2) Hospital Equipment and Furniture were purchased on 01.10.2016 and both the assets were to be depreciated by 20% p.a.
- 3) Life Membership fees are to be capitalised.
- 4) Donations represent donation for building fund.
- 5) Staff salary for the current year is outstanding Rs. 30,000.
- 6) On 01.04.2016 the hospital has the following Assets and Liabilities:
Land Rs. 10,00,000, Investment Rs. 2,00,000, Bank loan Rs. 80,000 and Ambulance Rs. 4,10,000.
- 7) Capital Fund as on 01.04.2015 was Rs. 8,64,000.

OR

A building contractor took a Contract to build a building on 1st April 2016. The contract price was agreed at Rs.16,00,000. The contractor has made the following expenditure during the year.

	Rs.
Materials	1, 00,000
Direct Labour	60,000
Plant	1, 60,000
Direct Expenses	40,000

From the following additional information, prepare a Contract Account for the year and also show the amount in work-in-progress which will be shown in the Balance Sheet of the Contractor as on 31st March 2017.

	Rs.
Value of Plant (31.03.2017)	1,20,000
Stock of Materials (31.03.2017)	20,000
Materials returned to stores	4,000
Work Certified	3,00,000
Cash Received	2,80,000
Cost of Work uncertified	16,000

Q2) A Ltd. sells its business to B Ltd. as on 31st March 2017 on which date its Balance Sheet stood as follows : **[20]**

Balance Sheet of A Ltd. as on 31st March 2017

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	1,00,000
4,000 Shares of Rs. 100 each	4,00,000	Freehold Property	3,00,000
6% Debentures of Rs. 100 each	2,00,000	Plant and Tools	1,66,000
Sundry Creditors	60,000	Stock	70,000
Reserve Fund	1,00,000	Bills Receivable	9,000
Profit and Loss A/c	40,000	Sundry Debtors	55,000
		Cash at bank	1,00,000
	<u>8,00,000</u>		<u>8,00,000</u>

B Ltd. agreed to take the assets (exclusive of Cash and Goodwill) at 10% less than the book values, to pay Rs. 1,50,000 for Goodwill and to take over the Debentures.

The purchase consideration was to be discharged by allotment to A Ltd. of 3,000 shares of Rs. 100 each at a premium of Rs. 10 per share and balance in cash. The cost of liquidation amounted to Rs. 6,000.

You are required to prepare:

- i) Ledger Accounts in the books of A Ltd. and
Acquisition journal entries in the books of B Ltd.

OR

The RMG Roadways Ltd. Pune was registered with the Nominal Capital of Rs. 20,00,000 divided into 20,000 shares of Rs. 100 each. The ledger balances of the company on 31st March 2017 were as follows. Prepare Operating and Profit and Loss A/c and a Balance Sheet as on the date.

Particulars	Rs.
Share Capital	20,00,000
5% Debentures	10,00,000
Debenture Interest	25,000
Final Dividend paid for 2015-16	2,00,000
Motor Vehicles	30,00,000
Traffic Earnings	12,00,000
Insurance	1,50,000
Debtors	50,000
Bad Debts	4,000
Driver's Wages	80,000
Printing and Stationery	8,000
Stock of fuel on 1.4.2016	80,000
Purchases of fuel	1,00,000
Taxes	10,000
Profit and Loss A/c (Credit Balance)	8,00,000
Stock of Tyres on 1.4.2016	70,000
Purchases of Tyres	60,000
Sundry Creditors	57,000
Goodwill	12,00,000
Bills Receivable	50,000
Bills Payable	90,000
Cash at bank	50,000
Cash in hand	10,000

Additional Information:

- 1) The Stock of fuel on 31.3.2017 was Rs. 60,000 and Stock of Tyres was Rs. 40,000.
- 2) Insurance prepaid is Rs. 30,000.
- 3) Outstanding Driver's wages is Rs. 20,000.
- 4) Depreciate Motor Vehicles @ 5% p.a.
- 5) Interest Provided on Debentures for 6 months.

Q3) A) Write Short Notes (Any Two): **[10]**

- 1) Merchant Bankers
 - 2) Tax Deducted at Source
 - 3) Capital Goods
 - 4) Accounting Groups and Accounting Heads under Service Tax
- B) Explain in detail various types of taxable services under Service Tax Act. **[10]**

OR

Compute the Net wealth of Mr. A as on 31-3-2015, he is engaged in business.

- a) Land acquired in 1970 (it may be used for construction of any building) situated within 6 kilometers from Amritsar Rs. 50,00,000
- b) Urban land on which construction not permitted Rs. 11,00,000
- c) Urban land held as stock-in-trade and which was acquired on June 1st 1997 for Rs. 1,80,000
- d) Urban land which is still unused held by him for industrial purposes and which was acquired on 1st April 2007 for Rs. 7,50,000
- e) Factory building Rs. 25,00,000
- f) Cash in hand Rs. 1,70,000
- g) Motor car used for personal purposes Rs. 4,30,000
- h) He has also taken loan for purchase of motor car amount outstanding Rs. 1,75,000.

Q4) Sudrashan Co-operative society derives total income from the following sources. **[20]**

- 1) Income from processing without the aid of power Rs. 20,000
- 2) Income from collective disposal of labour of its members Rs. 30,000
- 3) Interest from another co-operative society Rs. 60,000
- 4) Income from house property Rs. 1,00,000
- 5) Income from other business Rs. 22,000

Compute the taxable income and tax liability of Sudarshan co-operative society for the assessment year 2017-18.

OR

From the following Profit & Loss Account of Z Ltd. for the year ended 31-3-2017.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening stock	5,00,000	By Sales	81,00,000
To Purchases	55,00,000	By Rent of staff quarters	37,000
To railway freight	6,00,000	By Closing stock	8,00,000
To Salaries & wages	14,50,000		
To Audit fees	10,000		
To Legal fees	50,000		
To Repairs to building & machinery	14,000		
To Staff welfare expenses	10,000		
To General charges	28,000		
To Int. paid on bank OD	2,00,000		
To Commission for loan	10,000		
To Reserve for bad debts	5,000		
To Bad debts	40,000		
To Depreciation	10,000		
To Interest	27,000		
To Rent	16,000		
To Contribution to staff welfare fund (unrecognized)	1,25,000		
To Income tax	50,000		
To General reserve	1,00,000		
To Net Profit	1,92,000		
	89,37,00	Total	89,37,000

You are required to compute the taxable income of the company from business for the assessment year 2017-18 after considering the following information:

- 1) General expenses include Rs. 1,000 being donation to approved fund and Rs. 2,000 being family planning expenditure concerning employees.
- 2) Staff welfare expenses include Rs. 1,500 being cost of pucca well built for use of the workers.
- 3) Legal expenses include Rs. 10,500 paid to chartered accountant for conducting income tax appeal.
- 4) Repairs to building include a sum of Rs. 10,000 being cost of addition to business premises.
- 5) Depreciation allowable for income tax Rs. 23,200.

Q5) Write Short Notes (any 4)

[20]

- a) Demerits of VAT
- b) Procedure for import of goods
- c) Registration procedure under Excise Act
- d) Exemption for charitable trust
- e) Types of assessment under Income tax Act
- f) Tax planning for income tax



Total No. of Questions : 5]

SEAT No. :

P3568

[Total No. of Pages : 4

[5259]Ext.-713

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

COMMERCIAL LAWS & PRACTICES

**E - Security & Cyber Laws and Laws Regulation to
Copyrights & Design**

(2015 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) What is computer crime? Explain the types of computer crime. **[20]**

OR

Explain the following terms related to E - Security :

- a) Hackers and crackers
- b) Computer viruses
- c) Spam
- d) Secure E - Transactions

Q2) Explain the procedure of E - Governance (sec.4 - 9) under Information Technology Act, 2002. **[20]**

OR

Explain the penalties for cyber wrongs and adjudications (Sec. 43 to 47) under Information Technology Act, 2002.

Q3) Explain the scope, characteristics and objects of copyright. **[20]**

OR

State offences and penalties under copyright Act 1957.

P.T.O.

Q4) Explain the following terms with reference to Protection of plants varieties and Farmers Rights Act - 2001. **[20]**

- a) Propogating Material
- b) Seed
- c) Germ Plasma
- d) Plant variety

Q5) Write short notes on (any two) : **[20]**

- a) International Copy right (Sec. 40 - 43)
- b) Industrial Design
- c) Geographical Indications
- d) Digital signature certificate



Total No. of Questions : 5]

P3568

[5259]Ext.-713

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

COMMERCIAL LAWS & PRACTICES

E - Security & Cyber Laws and Laws Regulation to

Copyrights & Design

(2015 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) संगणकीय गुन्हे म्हणजे काय? संगणकीय गुन्ह्यांचे प्रकार स्पष्ट करा. [20]

किंवा

ई - सुरक्षा संदर्भात पुढील संज्ञा स्पष्ट करा.

- अ) हॅकर्स आणि क्रॅकर्स
ब) संगणक व्हायरस
क) स्पॅम
ड) सुरक्षित ई - व्यवहार

प्रश्न 2) सायबर कायद्यांतर्गत ई - गव्हर्नन्स (कलम 4 ते 9) ची कार्यपध्दती स्पष्ट करा. [20]

किंवा

Information Technology Act, 2002 (कलम 43 - 47) कायद्यांतर्गत सायबर चुकांबद्दल दंड आणि त्यासंदर्भातील निकाल (Adjudication) स्पष्ट करा.

प्रश्न 3) मुद्रण हक्क कायद्याची व्याप्ती, वैशिष्ट्ये आणि उद्देश स्पष्ट करा. [20]

किंवा

मुद्रण हक्क कायदा 1957 अंतर्गत समाविष्ट होणारे गुन्हे व दंडात्मक कारवाई सांगा.

प्रश्न 4) Protection of plants varieties and Farmers Rights Act - 2001 नुसार पुढील संज्ञा स्पष्ट करा. [20]

- अ) प्रसार साहित्य
- ब) बीज
- क) अंकुर प्लाजमा
- ड) वनस्पती वैविध्य

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) आंतरराष्ट्रीय मुद्रण हक्क (कलम 40 - 43)
- ब) औद्योगिक संरचना
- क) भौगोलिक संकेत
- ड) संगणकीय स्वाक्षरी प्रमाणपत्र



Total No. of Questions : 5]

SEAT No. :

P3569

[Total No. of Pages : 3

[5259]Ext.-714
M.Com. (Part - I) (For External)
ADVANCED COST ACCOUNTING AND COST SYSTEMS
Cost Control and Cost System (Special Paper - II)
(2015 Pattern) (Group - C)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by Responsibility Accounting? Explain various Responsibility Centers with its importance. **[20]**

OR

What do you mean by Budget? Explain various types of Budgets with its advantages. **[20]**

Q2) The budgeted sale of a company is Rs. 20 Lakhs. Variable cost is 60% of sales and fixed Cost is Rs. 6 lakhs. Calculate **[20]**

- a) PV Ratio
- b) BEP sales
- c) Margin of Safety
- d) Profit at budgeted sales
- e) Profit if sale would be Rs.18 Lakhs?

Q3) Explain in detail the concept of Activity Based Costing; and state its advantages and Limitations. **[20]**

OR

- a) Explain the concept of 'Inter-firm comparison and state its objectives. **[10]**
- b) Explain the concept of 'Uniform Costing' and its application. **[10]**

P.T.O.

Q4) ZF Company manufactures one unit with mixture material of A, B, C as mentioned below. **[20]**

Type of Raw material	Standard Mix for One unit	Actual mix for Ten units.
A	60 Numbers @ Rs.15/-	640 numbers @ Rs.17.00
B	80 Numbers @ Rs.20/-	950 numbers @ Rs.18.00
C	100 Numbers @ Rs.25/-	870 numbers @ Rs.26.00

You have to calculate,

- a) Material cost variance
- b) Material price variance;
- c) Material uses variances and
- d) Material mix variance.

OR

Budgeted Sales is Rs. 60 Lakhs at 80% normal capacity of the XYZ Company. Expenses are apportioned in proportion of sales as under. **[20]**

Material Cost is 50%,

Wages 10%,

Factory overheads 5%,

Administrative overheads 3%,

Sales overheads 7%

Fixed overheads are Rs.6 lacks.

Prepared flexible budgets at 70% and 100% capacity level assuming fixed overheads are increased by 5% if production level crosses 80%. Also show the budgeted profit at these Levels.

Q5) a) Show graphical presentation of BEP with all essential elements. [10]

b) Details of stock of X material are - [10]

1) Raw Material 10000 Units,

2) WIP 7000 units

3) Finished 5000 Units.

If company want to maintain average stock of RM, WIP and Finished units of 8000 each And in addition to meet sale order of 9000 units, how much quantity it has to be Purchased and manufactured.



Total No. of Questions : 5]

SEAT No. :

P3570

[Total No. of Pages : 4

[5259]Ext.-715

M.Com. (Part - I) (For External)

CO-OPERATION & RURAL DEVELOPMENT

Organisation & Management of Co - operative Business

(2015 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) Describe in detail the principles of co-operation. **[20]**

OR

Explain the advantages and problems of professionalisation co-operative management in India.

Q2) Explain the organisational structure of co-operative banks in India. State its broad features. **[20]**

OR

Explain the importance and problems of control over co-operatives through Audit and taxation.

Q3) Explain the role of V. Mehata National co-operative Institute in co-operative education and training since 1991. **[20]**

OR

Explain the performance of National council for co-operative training in India since - 1991.

P.T.O.

Q4) Explain the organisational set-up of co-operative department of divisional Level. State it's broad features. **[20]**

OR

Explain the rights and duties of District Registrar of co-operative societies.

Q5) Write short notes on (any two) : **[20]**

- a) Importance of professionalisation of co-operative Management
- b) Features of federal structure of co-operatives
- c) State co-operative Union
- d) Responsibilities of District Registrar of co-operatives



Total No. of Questions : 5]

P3570

[5259]Ext.-715

M.Com. (Part - I) (For External)

CO-OPERATION & RURAL DEVELOPMENT

Organisation & Management of Co - operative Business

(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) सहकाराच्या तत्वाचे सविस्तर वर्णन करा. [20]

किंवा

भारतातील सहकारी व्यवस्थापनाच्या व्यावसायीकीकरणातील फायदे व समस्या स्पष्ट करा.

प्रश्न 2) भारतातील सहकारी बँकाची संघटन रचना स्पष्ट करा. त्याची ठळक वैशिष्टे सांगा. [20]

किंवा

अंकेक्षण व कर आकारणी मार्फत सहकारी संस्थावरील नियंत्रणाचे महत्व व समस्या स्पष्ट करा.

प्रश्न 3) 1991 पासून वैकुंठभाई मेहता राष्ट्रीय सहकारी शिक्षण व प्रशिक्षण संस्थेची सहकार शिक्षण व प्रशिक्षणातील भूमिका स्पष्ट करा. [20]

किंवा

1991 पासून भारतातील राष्ट्रीय सहकारी प्रशिक्षण संघटनेची कामगिरी स्पष्ट करा.

प्रश्न 4) सहकार खात्याची विभागिय पातळीवरील संघटन रचना स्पष्ट करा. तिची ठळक वैशिष्टे सांगा. [20]

किंवा

सहकारी संस्था जिल्हा निबंधकाचे अधिकार व कर्तव्ये स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) सहकारी व्यवस्थापनाच्या व्यावसायीकीकरणाचे महत्व
- ब) सहकारी संस्थांच्या संघीय रचनेची वैशिष्टे
- क) राज्य सहकारी संघ
- ड) जिल्हा सहकारी संस्था निबंधकाच्या जबाबदाऱ्या



Total No. of Questions : 5]

SEAT No. :

P3571

[Total No. of Pages : 4

[5259]Ext.-716

M.Com. (Part - I) (For External)

BUSINESS PRACTICES & ENVIRONMENT

Modern Business Practices

(2015 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) Explain the organisation structure, importance & objectives of Indian Merchants Chamber. **[20]**

OR

State the objectives and functions of Public Enterprises in India.

Q2) Explain the nature of Indian Agriculture as well as problems & prospects of Agriculture business in India. **[20]**

OR

Explain the following schemes of support for Women Entrepreneurship in Maharashtra.

- a) Swarna Jayanti Gram Swarozgar Yojana.
- b) Ramai Mahila Shakshamikarn.

Q3) What is 'Industrial Environment'? Explain the importance of Foreign Investment, Foreign Technology and MNC's Global Environment. **[20]**

OR

What is 'Security Market'? Explain in detail structure, functions constitution & Management of security market.

P.T.O.

Q4) Define the term 'Environmental Analysis'. Explain in detail the various techniques of 'Environmental Analysis'. **[20]**

OR

Explain in detail the entrepreneurial career of Mr. Chordiya.

Q5) Write short notes (any two) : **[20]**

- a) Maratha Chamber of Commerce
- b) Agriculture Taxation Policy
- c) Growth of Industries in Public Sector
- d) Growth of Capital Market in India



Total No. of Questions : 5]

P3571

[5259]Ext.-716

M.Com. (Part - I) (For External)
BUSINESS PRACTICES & ENVIRONMENT

Modern Business Practices
(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) भारतीय वाणिज्य मंडळाची संघटनात्मक रचना, महत्व आणि उद्दिष्टे स्पष्ट करा. [20]

किंवा

भारतीय सार्वजनिक उद्योगाची उद्दिष्टे आणि कार्ये स्पष्ट करा.

प्रश्न 2) भारतीय कृषी व्यवसायाचे स्वरूप स्पष्ट करा. तसेच भारतीय कृषी व्यवसायाच्या समस्या व भवितव्य स्पष्ट करा. [20]

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा.

अ) स्वर्ण जयंती ग्राम स्व:रोजगार योजना

ब) रमाई महिला सक्षमिकरण

प्रश्न 3) 'औद्योगिक पर्यावरण' म्हणजे काय? परकिय गुंतवणूक, परकिय तंत्रज्ञान आणि बहुराष्ट्रीय कंपन्यांचे जागतिक पर्यावरण यांचे महत्व स्पष्ट करा. [20]

किंवा

प्रतिभूती बाजारपेठ म्हणजे काय? प्रतिभूती बाजाराची रचना, कार्ये, घटना व व्यवस्थापन सविस्तर स्पष्ट करा.

प्रश्न 4) 'पर्यावरण विश्लेषण' या संकल्पनेची व्याख्या द्या. पर्यावरण विश्लेषणाची विविध तंत्रे सविस्तर स्पष्ट करा. [20]

किंवा

उद्योजक श्री. चोरडीया यांची उद्योजकिय कारकिर्द सविस्तर स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) मराठा वाणिज्य मंडळ
- ब) कृषी करविषयक धोरण
- क) सार्वजनिक क्षेत्रातील औद्योगिक वृद्धी
- ड) भारतातील भांडवल बाजाराची वृद्धी



Total No. of Questions : 6]

SEAT No. :

P3572

[Total No. of Pages : 4

[5259]Ext.-717

M.Com. (Part - I) (For External)
BUSINESS ETHICS AND PROFESSIONAL VALUES &
KNOWLEDGE MANAMGEMENT
(2015 Pattern) (Special Paper - II) (Group - F)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important : Section - I and Section - II should be written in the same answer book.*

SECTION - I

Business Ethics and Professional Values

Q1) What is the meaning of Business Ethics & Professional values? Explain their importance in Modern Business. **[15]**

OR

Explain in detail the Ethical and Un-Ethical practices in Marketing.

Q2) What is 'Corporate Citizenship'? Explain the structure and approaches of corporate Citizenship. **[15]**

OR

Explain new values in Indian Industries after economic reforms of 1991.

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

- a) Change Management
- b) Trusteeship principle in Modern Business
- c) Corporate Governance
- d) Un-Ethical practices in Employment

P.T.O.

SECTION - II

Elements of Knowledge Management

Q4) Distinguish between data, information, knowledge and wisdom. **[15]**

OR

Give the meaning of Knowledge Acquisition. State the various steps in Knowledge Acquisition.

Q5) Describe in detail the various Knowledge Management Tools. **[15]**

OR

What is 'Organisational Culture'? State merits and demerits of Organisational Culture.

Q6) Write short notes (any two) : **[20]**

- a) Importance of knowledge Management
- b) Organisational routines
- c) Leadership and Change Management
- d) Organisational cultural creating knowledge



Total No. of Questions : 6]

P3572

[5259]Ext.-717

M.Com. (Part - I) (For External)
BUSINESS ETHICS AND PROFESSIONAL VALUES &
KNOWLEDGE MANAGEMENT
(2015 Pattern) (Special Paper - II) (Group - F)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) विभाग - I व विभाग - II ची उत्तरे एकाच उत्तरपत्रिकेत लिहावित.

विभाग - I

व्यवसाय नीती आणि व्यावसायिक मूल्ये

प्रश्न 1) 'व्यावसायिक नितिशास्त्र' व 'व्यावसायिक मुल्ये' म्हणजे काय? आधुनिक व्यवसायात त्यांचे महत्व स्पष्ट करा. [15]

किंवा

विपणनातील नैतिक व अनैतिक व्यवहार किंवा पध्दती स्पष्ट करा.

प्रश्न 2) 'कॉर्पोरेट नागरिकत्व' म्हणजे काय? कॉर्पोरेट नागरिकत्वाची रचना आणि दृष्टीकोन स्पष्ट करा. [15]

किंवा

1991 मध्ये झालेल्या आर्थिक सुधारणानंतर भारतातील उद्योगातील नविन मुल्ये स्पष्ट करा.

प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) बदल व्यवस्थापन
ब) आधुनिक व्यवसायातील विश्वस्थनेची तत्वे
क) कॉर्पोरेट प्रशासन
ड) रोजगारातील अनैतिक व्यवहार

विभाग - II
ज्ञान व्यवस्थापनाची मुलतत्वे

प्रश्न 4) विधान, माहिती, ज्ञान आणि शहाणपन यांतील फरक स्पष्ट करा. [15]

किंवा

‘ज्ञान संपादन’ या संकल्पनेचा अर्थ द्या. ज्ञान संपादनाच्या विविध पायऱ्या / टप्पे सांगा.

प्रश्न 5) ज्ञान व्यवस्थापनाची विविध साधने सविस्तर विषद करा. [15]

किंवा

‘संघटनात्मक संस्कृती’ म्हणजे काय? संघटनात्मक संस्कृतीचे फायदे-तोटे स्पष्ट करा.

प्रश्न 6) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) ज्ञान व्यवस्थापनाचे महत्व
- ब) संघटनात्मक नियमितता
- क) नेतृत्व आणि बदलाचे व्यवस्थापन
- ड) ज्ञान सामायिकरण संस्कृतीची निर्मिती



Total No. of Questions : 5]

SEAT No. :

P3573

[Total No. of Pages : 4

[5259]Ext.-718
M.Com. (Part - I) (For External)
ADVANCED BANKING AND FINANCE
Central Banking and Monetary Policy
(2015 Pattern) (Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) Explain in detail promotional functions of Reserve Bank of India. **[20]**

OR

Explain in detail recommendations of the working group on 'money supply'.

Q2) Explain the regulations of Reserve Bank of India over opening of new bank and Branch licensing. **[20]**

OR

Discuss mechanism and effectiveness of Bank rate and open market operations as the instrument of credit control of Reserve Bank of India.

Q3) Explain in detail the qualitative instruments of credit control of Reserve Bank of India. **[20]**

OR

Explain in detail concept of money supply and state measures of money supply of Reserve Bank of India.

Q4) Explain in detail relation between money supply and price stability. **[20]**

OR

Explain in detail objectives of monetary policy.

P.T.O.

Q5) Write short notes on (any two)

[20]

- a) Credit Information Bureau of India.
- b) Income Recognition and Asset classification.
- c) Regional Rural Bank.
- d) High Powered Money



Total No. of Questions : 5]

P3573

[5259]Ext.-718
M.Com. (Part - I) (For External)
ADVANCED BANKING AND FINANCE
Central Banking and Monetary Policy
(2015 Pattern) (Paper - II)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) भारतीय मध्यवर्ती बँकेची प्रवर्तनात्मक कार्ये सविस्तर स्पष्ट करा. [20]

किंवा

पैशाच्या पुरवठ्यावरील कार्य गटाच्या शिफारशी स्पष्ट करा.

प्रश्न 2) नवीन बँकेची सुरुवात आणि शाखा परवानगी यावरील भारताच्या मध्यवर्ती बँकेचा कायदा स्पष्ट करा. [20]

किंवा

भारताच्या मध्यवर्ती बँकेच्या पतनियंत्रणाच्या साधनातील बँक दर व खूल्या बाजारातील व्यवहार यांची यंत्रणा व परिणामकारकता याविषयी चर्चा करा.

प्रश्न 3) भारताच्या मध्यवर्ती बँकेच्या पत नियंत्रणाची गुणात्मक साधने सविस्तर स्पष्ट करा. [20]

किंवा

पैशाच्या पुरवठ्याची संकल्पना सविस्तर स्पष्ट करून भारताच्या मध्यवर्ती बँकेच्या पैशाच्या पुरवठ्याची मापने सांगा.

प्रश्न 4) पैशाचा पूरवठा आणि किंमत स्थैर्य यामधील संबंध स्पष्ट करा. [20]

किंवा

चलन विषयक धोरणाची उद्दिष्टे सविस्तर स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) भारतीय पत माहिती केंद्र
- ब) उत्पन्न ओळख आणि मत्ता वर्गीकरण
- क) प्रादेशिक ग्रामीण बँक
- ड) उच्चशक्ती पैसा



Total No. of Questions : 5]

SEAT No. :

P3574

[Total No. of Pages : 4

[5259]Ext.-719
M.Com. (Part - I) (For External)
ADVANCED MARKETING - II
Customer Relationship Management and Retailing
(2015 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:-

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

Q1) What is 'CRM'? Explain the evolution of CRM as a marketing tool. **[20]**

OR

Distinguish between Relationship marketing of services and Relationship Marketing in Consumer Markets.

Q2) What is 'Retailers Retail Location'? Explain the types of Retailers Retail Location and factors affecting retail location decision. **[20]**

OR

Explain in detail the important CRM Softwares.

Q3) What is the meaning of 'Customer Lifetime Value'? Explain the factors & measures to increase Customer Lifetime Value. **[20]**

OR

What is 'Customer Satisfaction'? Explain the factors, measurement & importance of customer satisfaction.

Q4) What is 'Customer Recall Management'? Explain the Customer Recall Strategies. **[20]**

OR

What is 'Retail Supply Chain Management'? Explain in detail Integrated Supply Chain Planning.

P.T.O.

Q5) Write short notes (any two) :

[20]

- a) Relationship Marketing and Marketing Strategy
- b) Features of e-CRM
- c) Changing roles of CRM
- d) Customer Expectation



Total No. of Questions : 5]

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[5259]Ext.-719

M.Com. (Part - I) (For External)

ADVANCED MARKETING - II

Customer Relationship Management and Retailing

(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) 'ग्राहक संबंध व्यवस्थापन' म्हणजे काय? विपणनाचे तंत्र म्हणून ग्राहक संबंध व्यवस्थापनाची उत्क्रांती स्पष्ट करा. [20]

किंवा

सेवांमधील संबंध विपणन व ग्राहक बाजारातील संबंध विपणन यामधील फरक स्पष्ट करा.

प्रश्न 2) 'किरकोळ व्यापाऱ्याचे किरकोळ स्थाननिश्चितीकरण' म्हणजे काय? किरकोळ व्यापाऱ्याचे किरकोळ स्थाननिश्चितीकरणाचे प्रकार व स्थाननिश्चितीकरणावर परिणाम करणारे घटक स्पष्ट करा. [20]

किंवा

महत्वाची ग्राहक संबंध व्यवस्थापन सॉफ्टवेअरस सविस्तर स्पष्ट करा.

प्रश्न 3) ग्राहक आजीवन मुल्याचा अर्थ सांगून त्याचे घटक व ग्राहक आजीवन मुल्य वाढविणारे उपाय स्पष्ट करा. [20]

किंवा

'ग्राहक समाधान' म्हणजे काय? ग्राहक समाधानाचे घटक मोजमाप व महत्व स्पष्ट करा.

प्रश्न 4) 'ग्राहक परत बोलावणे व्यवस्थापन' म्हणजे काय? ग्राहक परत बोलावण्याची व्यूहरचना स्पष्ट करा. [20]

किंवा

'किरकोळ पुरवठा साखळी व्यवस्थापन' म्हणजे काय? समग्र पुरवठा साखळी नियोजनावर सविस्तर माहिती स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]

- अ) संबंध विपणन आणि विपणन व्युहरचना
- ब) ई-ग्राहक संबंध व्यवस्थापनाची वैशिष्टे
- क) ग्राहक संबंध व्यवस्थापनाची बदलती भूमिका
- ड) ग्राहक अपेक्षा

